

ANNUAL BUDGET

FISCAL YEAR 2021-2022



CITY OF JACKSONVILLE
LENNY CURRY, MAYOR



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

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

Lenny Curry
MAYOR

Brian Hughes
CHIEF ADMINISTRATIVE OFFICER

Patrick "Joey" Greive
CHIEF FINANCIAL OFFICER

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Group 5 At-Large

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Al Ferraro, District 2
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Kevin Carrico, District 4
LeAnna Cumber, District 5
Michael Boylan, District 6
Reggie Gaffney, District 7
Ju'Coby Pittman, District 8
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Teresa Eichner.....Capital and Budget Operations Administrator
Christy Wallace.....Budget Systems Administrator
Deborah LeCount.....Budget Analyst Senior
Lakeisha Williams.....Management and Budget Analyst Principal
Jessica Fields.....Management and Budget Analyst Senior
Jasmine Jordan.....Management and Budget Analyst
Jessi Xia.....Management and Budget Analyst - Systems

CONTACT INFORMATION

Mailing Address: 117 West Duval Street, Suite 325
Jacksonville, Florida 32202

Phone: (904) 255-5288

Email: BUDGET@coj.net

Budget Office Website: www.coj.net/departments/finance/budget.aspx

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INTRODUCTION



Dear Citizens:

This is my seventh budget as mayor of Jacksonville passed in collaboration with my colleagues on City Council. My steadfast commitment to the taxpayers of our community is reflected in this year's budget and we remain committed to investing in our city in the most fiscally responsible way.

Budgets are about priorities, and this budget allocates more than \$1.4 billion back into our community through investment, economic development, public safety, and neighborhood infrastructure. This budget continues the promise to our community and does so in a fiscally responsible way with no property tax increases, continued maintenance of reserves, the paydown of municipal debts and contingencies to ensure that Jacksonville stands ready.



Throughout the many challenges that 2021 has brought up, our city employees continue to do the work of the people with unmatched competence and commitment to professionalism. I am grateful for the opportunity to continue to serve as mayor of this city and am appreciative of my colleagues on City Council and the many hardworking employees that I have the pleasure of leading and working side by side.

As we continue to move forward and look ahead let us not forget the lessons learned over the past 2 years of unrepresented uncertainty and challenges. I am more confident than ever that this budget will enable and continue to empower us to overcome any obstacles and challenges we may face and continue to build a brighter future for Jacksonville.

Regards,

A handwritten signature in black ink that reads "Lenny Curry". The signature is written in a cursive, flowing style.

Lenny Curry
Mayor



OFFICE OF THE CITY COUNCIL



Samuel C. Newby
COUNCIL PRESIDENT Group 5, At-Large
OFFICE (904) 255-5219
FAX (904) 255-5230

SUITE 425, CITY HALL
117 WEST DUVAL STREET
JACKSONVILLE, FLORIDA 32202
E-MAIL: SNEWBY@COJ.NET

Greetings Fellow Citizens of Jacksonville,

I am grateful to share that your City Council has adopted a balanced budget for FY 2021-2022. This budget raised general fund spending to \$1.53 billion while holding property tax rates unchanged for the ninth consecutive year. This budget, which is about \$80 million more than last year's, is a 5.4 percent budget increase in the fiscal year.

I'm proud that the budget is reflective of the citizens' needs and the priorities of Mayor Curry. This budget reflects the most significant focus on public works construction in recent years. The plan will place the work on resurfacing worn-out streets on a fast-track. It will also add more sewer line extensions in neighborhoods. This will allow for the elimination of septic tanks. In addition, funds have been allocated for citywide park improvements, and continued redevelopment to the sports complex area of downtown.

More specifically, this past summer, I established the Special Committee on Downtown Development to seek opportunities to improve Downtown Jacksonville for the benefit of current and future residents, business owners, employees, and visitors. The Special Committee on Parks and Quality Life was established to address the current and future needs of parks, community centers, learning centers as well as quality of life matters throughout the city. Lastly, in partnership with LISC, the Small Business Equity Fund was created. The SBEF for Jacksonville will bridge the capital gap by creating an equity investment fund to empower the growth of small business from low income or underserved neighborhoods and build a sustainable investment model with the potential to seed wealth building in these communities.

On behalf of my colleagues on the City Council, thank you for allowing us to serve you.

Sincerely,

Samuel C. Newby



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jacksonville
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Jacksonville, Florida for its annual budget for the fiscal year beginning October 1, 2020. The City has received this honor for the past thirty-five years.

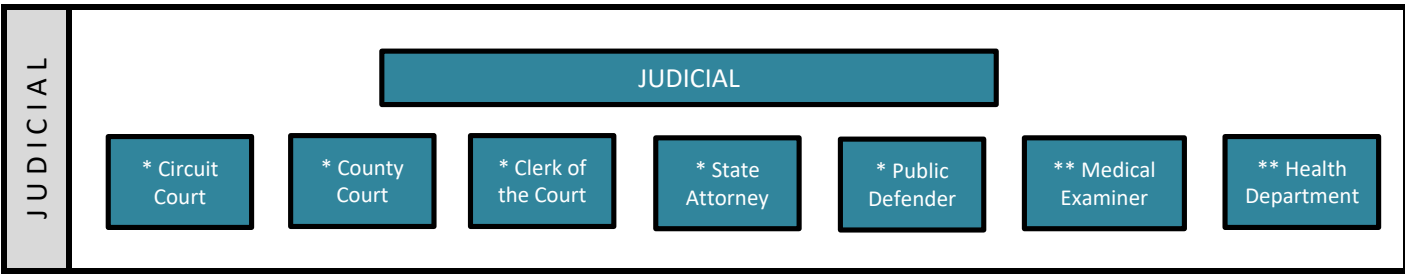
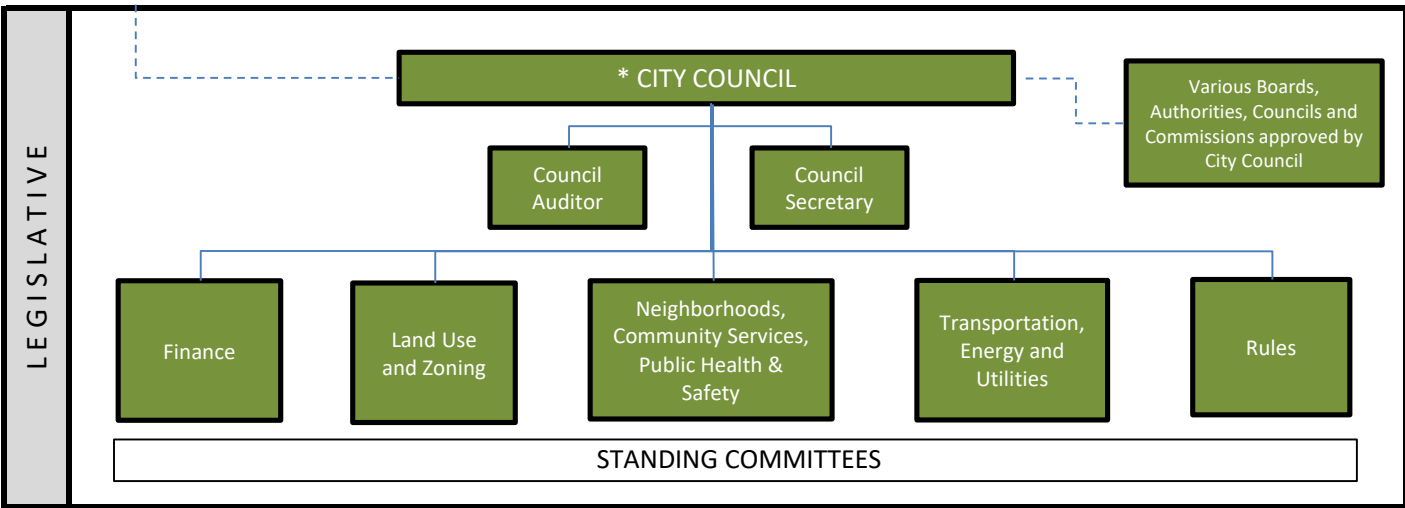
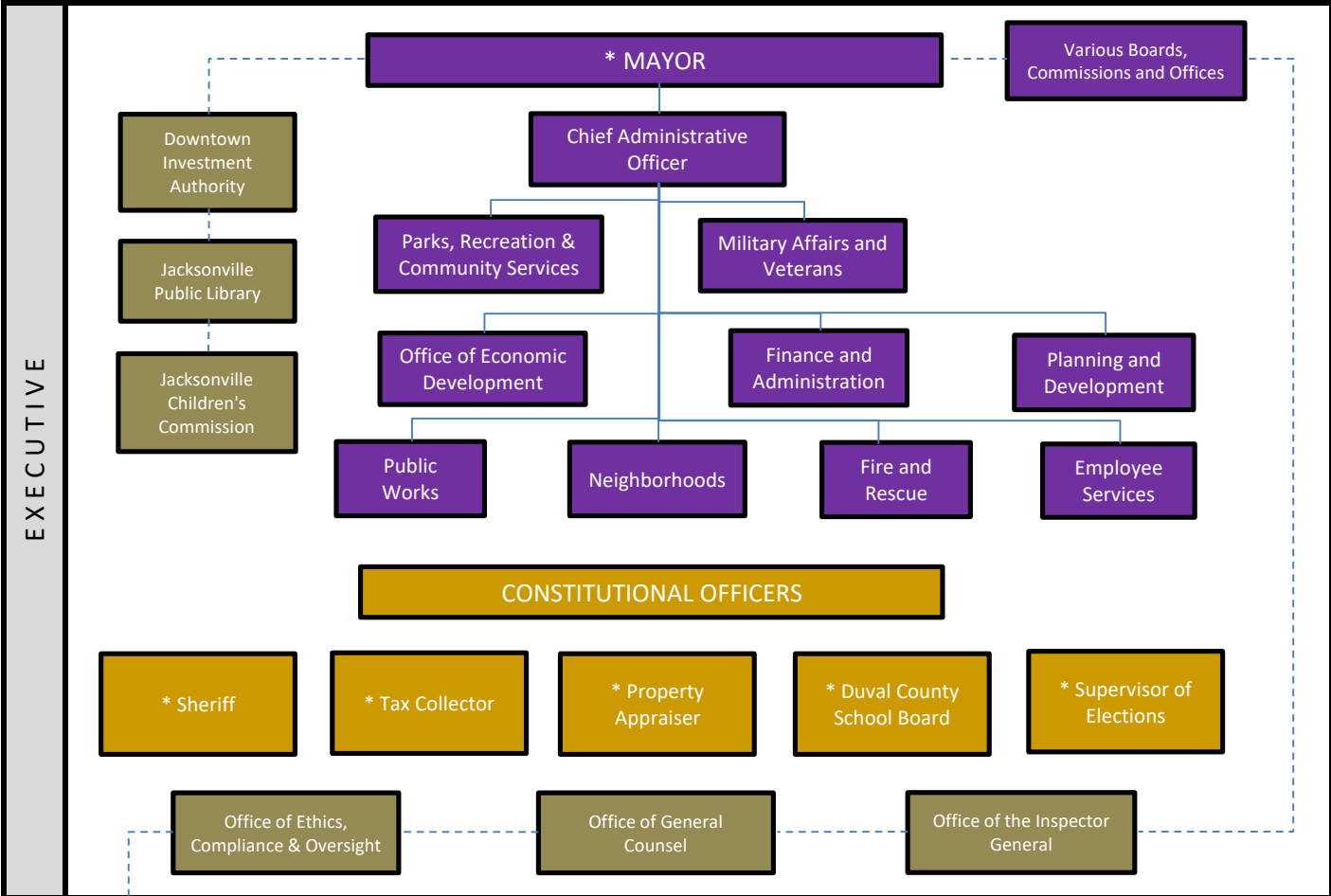
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The 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.

Due to State and Federal ADA requirements a scanned copy the award is not presented here but is available upon request.

COUNCIL DISTRICTS

Due to State and Federal ADA requirements the Council district maps are not presented here but are available online at <https://www.coj.net/city-council/council-district-maps>



* 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.

City Council Strategic Plan Initiatives – Resolution 2021-364-A

Fiscal Year 2021-2022 Goals

- Accelerate reduction of food desert areas
- Construct swimming pools at First Coast and Atlantic Coast High Schools
- Annual renewal of a park or community center in each Council district
- Waterfront parks – access to water, parking, boat and kayak launch

Five Year Goals

- Provide primary health care for working poor in our community by working with health care providers
- Reduce infant mortality rate
- Help neighborhoods create a sense of community, connection and integration
- Downtown waterfront parks – access to water, parking, boat and kayak launch
- Neighborhood small business corridor initiative – redevelopment and investment for buildings and façade grants

Mayor's Priorities

- Public Safety
Improving public safety is a top priority for Mayor Curry. Since his election, he has consistently demonstrated this commitment by working closely with law enforcement officials and communities to support efforts to improve the safety of citizens. Efforts include the restoring cuts to law enforcement personnel, reinstating the Community Service Officer program, investing in new crime-fighting technologies, and building stronger communities with prevention and intervention initiatives like [Cure Violence](#) and the [Community Based Crime Reduction](#) program.

- **Economic Development**
Jacksonville has seen tremendous momentum in economic development with more jobs and opportunities for people and businesses throughout the city. With support from partners at the federal, state and local levels, Mayor Curry is committed to creating the conditions that attract businesses, large and small, where citizens can secure employment opportunities to support their families.
- **Neighborhoods**
A successful city is characterized by neighborhoods where citizens feel safe, have access to quality infrastructure and resources, and are supported by a thriving economy. The Curry administration is making efforts to strengthen and invest in every Jacksonville neighborhood – block by block – ensuring quality of life for every resident.
- **Youth**
Mayor Curry is dedicated to enhancing services, programs and opportunities that support youth education and development. He created the [Kids Hope Alliance](#): The Jacksonville Partnership for Children, Youth & Families, to reform children’s services in Jacksonville. KHA services focus on early learning; juvenile justice intervention; and out-of-school, pre-teen and teen programming.
- **Health and Wellness**
Research supports that the health and well-being of residents is a key indicator to the vitality and health of a community. Seeking to improve its ranking, The City of Jacksonville launched [Journey to One](#), a health initiative with programs, opportunities, and partners who share the mission of equipping every citizen, in every ZIP code, with resources, offerings and conditions to live well in Jacksonville.
- **Leadership and Accountability**
The Mayor’s administration maintains its commitment to sound fiscal stewardship, ensuring that citizens receive the greatest return on their taxpayer dollars. This drive led to the passage of the mayor’s [pension reform plan](#), in partnership with City Council, which placed the City in its strongest fiscal position in recent years and enables investments in priorities and programs that better serve the people of Jacksonville.

PERFORMANCE MEASURES

Performance measures were 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 monthly data on established measures.

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

		Measure is a monthly or quarterly average: *		
	Measurement	Target	FY 20	FY 21
Economic Development				
<u>Downtown Investment Authority</u>				
Commercial Property	Commercial Occupancy Rate - Maintain an occupancy rate of 77% or better	77%	85.0%	83.0%
Residential Property	Residential Occupancy Rate - Maintain an occupancy rate of 92% or better	92%	94.5%	94.9%
Retail Store Front	Retail Storefront Occupancy Rate - Maintain an occupancy rate of 70% or better	70%	71.0%	71.0%
<u>Finance and Administration</u>				
Procurement	Dollars Jacksonville Small Emerging Business contracts awarded annually	\$23,000,000	\$58,632,934	\$50,732,809
Procurement	Number Jacksonville Small Emerging Business contracts awarded annually	75%	171%	174%
<u>Kids Hope Alliance</u>				
Meals Program	Number of children's meals and snacks served after school	865,000	219,554	151,359 **
Meals Program	Number of children's meals served during summer	300,000	120,735	49,541 **
<u>Military Affairs and Veterans</u>				
Veteran Services	Number of City hosted events	10	23	45
Veteran Services	Number of events that the City of Jacksonville participated	100	175	256
Veteran Services	Number of homeless veterans enrolled for services	150	82	445
Veteran Services	Number of homeless veterans placed in jobs	70	44	36
Veteran Services	Number of veterans served in person	6,000	5,319	6,252
Veteran Services	Total veteran contacts	200,000	221,290	309,547

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

		Measure is a monthly or quarterly average: *		
Measurement	Target	FY 20	FY 21	FY 21
<u>Neighborhoods</u>				
630-CITY	360,000	1,088,173	1,125,036	
Housing	124	104	61	
<u>Office of Economic Development</u>				
Film and Television	235	45	65	
Northwest Economic Development Fund	\$8,000,000	\$5,030,000	\$1,625,000	
Small Business Assistance	450	819	812	
<u>Parks, Recreation and Community Services</u>				
Special Events	350,700	387,347	203,479	**
Special Events	235	91	108	
Sports and Entertainment	2,397,000	1,243,915	836,294	**
<u>Planning and Development</u>				
Building Inspection	2,344	2,042	2,084	
Building Inspection	14,195	15,929	18,672	
<u>Public Library</u>				
Programs	227,576	80,362	26,236	

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

		Measure is a monthly or quarterly average: *		
	Measurement	Target	FY 20	FY 21
Health and Wellness				
<u>Finance and Administration</u>				
Risk Management	Number of COJ workers comp first report of injury notifications received	1,300	1,658	2,958
Risk Management	Number of workers comp claims closed	1,100	1,523	2,322
Risk Management	Number of workers comp claims opened	1,200	1,200	2,350
<u>Parks, Recreation and Community Services</u>				
Extension Services	Number participants in Extension Programs	46,937	37,004 **	24,489 **
Recreation / Community Programming	Number of participants - Recreation and Community	400,000	184,351 **	251,655 **
Recreation / Community Programming	Number of programs - Recreation and Community	170	116 **	157
Senior Services	Number foster grandparents	77	66.4	70.5
Senior Services	Number program participants for senior programs	3,500	260 **	2,073 **
Senior Services	Number senior meals served	232,000	250,324	214,381
<u>Public Works</u>				
R.O.W and Stormwater Maint	Number pedestrian and/or bikeway miles created	1.75	0.6	1.91

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

	Measurement	Target	FY 20	FY 21
Measure is a monthly or quarterly average: *				
Leadership and Accountability				
<u>Employee Services</u>				
Talent Acquisition	Positions vacant greater than 120 days after request from Department	36.1%	42.6%	38.3%
Talent Acquisition	Positions vacant less than 120 days	63.9%	56.6%	75.5%
Talent Acquisition	Turn-over rate	11.0%	8.5%	8.8%
<u>Finance and Administration</u>				
Accounting	Percent of payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed	90%	63.1%	66.8%
Accounting	Percent of payment from the delivery/invoice date to the submittal to GAD within 20 days	90%	62.4%	73.1%
<u>Jacksonville Human Rights Commission</u>				
EO/EA	Percent of internal investigations completed in 90 days	70%	83%	100%
<u>Public Works</u>				
Public Buildings	Kilowatt hours consumed per sq. ft. - County Courthouse	11.03	10.27	10.54
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Austin Building	5.96	5.37	5.32
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Ball Building	14.32	13.64	12.93
Public Buildings	Kilowatt hours consumed per sq. ft. - Haverty's Building	10.32	9.80	9.43
Public Buildings	Kilowatt hours consumed per sq. ft. - Police Memorial Building	31.75	28.58	26.83
Public Buildings	Kilowatt hours consumed per sq. ft. - Pre-Trial Detention Facility	13.89	12.69	12.37
Public Buildings	Kilowatt hours consumed per sq. ft. - St. James Building	15.28	13.15	13.34
Public Buildings	Kilowatt hours consumed per sq. ft. - Yates Building	20.67	17.28	15.96
Traffic Engineering	Number of COJ Traffic Signals receiving preventive maintenance	215	135	227
Traffic Engineering	Number of FDOT Traffic Signals receiving preventive maintenance	299	97	288

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

		Measure is a monthly or quarterly average: *		
	Measurement	Target	FY 20	FY 21
Neighborhoods				
<u>Finance and Administration</u>				
Fleet Management	Percent of preventative maintenance service completed timely for Parks, Recreation and Community Services	90%	68.9%	77.2%
Fleet Management	Percent of preventative maintenance service completed timely for Public Works	90%	63.6%	65.3%
Fleet Management	Percent of safety inspections completed timely for Parks, Recreation and Community Services	90%	78.2%	81.3%
Fleet Management	Percent of safety inspections completed timely for Public Works	90%	72.9%	78.6%
<u>Neighborhoods</u>				
Animal Care and Protective Services	Number of animals spayed or neutered	5,000	3,331	4,045
Animal Care and Protective Services	Percent live release rate / save rate	90%	90.40%	91.60%
Municipal Code Compliance	Number code enforcement cases issued annually	42,000	33,671	37,928
Municipal Code Compliance	Number of inspections performed annually	108,000	79,157	89,102
Neighborhood Services	Number community meetings including CPACs, HOAs and Neighborhood Associations	215	260	312
<u>Parks, Recreation and Community Services</u>				
Various	Number of park facility assessments completed	60	0 **	0 **
<u>Public Library</u>				
Programs	Number of public meetings held in library meeting rooms and other public spaces.	41,898	17,660 **	0 **
Resources	Average percent of operable computers at each location	90%	47.8% **	85.3%
Resources	Number of active cardholders	213,248	183,178	139,817

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

	Measurement	Target	FY 20	FY 21
Resources	Number of sessions of public computers and public Wi-Fi	1,017,207	513,132 **	412,467 **
Resources	Number of uses of the physical and digital collection	4,685,994	3,512,639 **	3,773,311 **
Resources	Percent of weekly library uptime excluding planned outages *	99.90%	74.82% **	99.52%
<u>Public Works</u>				
Mowing and Landscape Maint	Number of acres mowed	103,523	103,308	90,766
R.O.W and Stormwater Maint	Number road miles resurfaced, micro-surfaced and/or rejuvenated	66.21	66.27	75.32
Solid Waste	Number litter miles collected	11,000	12,720	19,134
Solid Waste	Number tons litter collected	825	1,039	616
Solid Waste	Tons of recycle materials	44,500	48,281	48,159

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

		Measure is a monthly or quarterly average: *	
Measurement	Target	FY 20	FY 21
Public Safety			
<u>Finance and Administration</u>			
Fleet Management	*	2.0	1.5
Average number days to complete JFRD vehicle repairs			1.5
Fleet Management	*	1.0	1.8
Average number days to complete JSO vehicle repairs			1.8
Fleet Management	*	80%	68.8%
Percent of PMs completed timely for JFRD			68.8%
Fleet Management	*	90%	73.9%
Percent of PMs completed timely for JSO			73.9%
Fleet Management	*	75%	61.8%
Percent of safety inspections completed timely for JFRD			61.8%
Fleet Management	*	95%	90.6%
Percent of safety inspections completed timely for JSO			90.6%
<u>Fire and Rescue</u>			
Fire Inspections	*	2,000	2,450
Number fire safety inspections completed per month			2,450
Fire Operations	*	1.07	5.29
Fire Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving			5.29
Rescue Operations	*	1.14	2.63
Rescue Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving			2.63
<u>Kids Hope Alliance</u>			
After School Program		12,000	60,627 **
Number After School Program participants			60,627 **
Summer Jobs Program		6,600	6,889
Number Summer Youth Camp participants			6,889
<u>Office of the Sheriff</u>			
Office of the Sheriff	*	7.00	6.32
911 response time for priority one and two calls - maintain less than seven minute average			6.32
Office of the Sheriff	*	2.00%	-10.25%
Decrease in total number of Priority Incidents citywide			-10.25%
Office of the Sheriff		350	3,822
Total number of community engagement activities annually			3,822

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

Measurement	Target	FY 20	FY 21
Measure is a monthly or quarterly average: *			
Number of people using the meeting rooms and other spaces in which the public meets	207,280	120,276 **	0 **
Number of cardholders added in the month/year	38,640	17,177	18,247
Reduction in percentage of safety related incidents at branches utilizing JSO officers	90%	0%	0%

Public Library

Programs

Resources

Resources

PERFORMANCE MEASURES

** Measure impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site (i.e.: Main Library as monoclonal antibody treatment site)

Measurement	Target	FY 20	FY 21
Measure is a monthly or quarterly average: *			
Youth			
<u>Kids Hope Alliance</u>			
Mayor's Early Literacy	9,000	19,216	6,588 **
Youth Program	24,000	70,060	43,849 **
<u>Parks, Recreation and Community Services</u>			
Extension Services	15,000	12,322	10,603 **
Senior Services	400	177 **	0 **
<u>Public Library</u>			
Programs	83,031	29,386	17,237 **
Programs	86,000	31,954	5,013 **

ADVISORY BOARDS AND COMMISSIONS

DIVISIONAL FUNCTION, STRATEGIES, AND GOALS:

CIVIL SERVICE BOARD

FUNCTION:

Duval County Charter: Article 17 Section 17.02 – 17.05

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

HIGHLIGHTS AND GOALS:

The Civil Service Board (CSB) continues to update their services and equipment to assist customers in preparation for CSB Hearings. The CSB exemplifies Jacksonville's City of One team approach by providing administrative assistance with file assembly and necessary equipment for Board Hearings and presentations.

- Restore audio equipment capabilities in Civil Service Board Room.
- Contract court reporters for each Civil Service Board hearing to prepare transcripts of proceedings.
- Cover CSB members' parking costs for public hearings and meetings.

CONSTRUCTION TRADES QUALIFICATION BOARD

FUNCTION:

Municipal Code: Chapter 62

The Construction Trades Qualification Board administers the Construction Trades Regulations as set forth in Chapters 62 and 342 of the Ordinance Code, as well as Chapter 489 F.S. 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.

HIGHLIGHTS AND GOALS:

- CTQB continues to work with the Information Technology Department to make more applications and other forms accessible online and to update its data collection and notification system. This will increase accuracy and create efficiencies by reducing processing time and resources, allowing information for testing, acquiring licenses, and the licenses that are available through the CTQB to be online once the enterprise process is complete. This will relieve the largely manual process currently in place.
- CTQB as a result of changes to Ch. 489, developed and implemented the demolition specialty contractor category, with a grandfather option for individuals already engaged in the field. This will increase the licensee base and increase revenue.

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

FUNCTION:

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

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

HIGHLIGHTS AND GOALS:

- In collaboration with the University of North Florida, hosted the Women's History Month reception in celebration of Poster Honorees.
- Updated the Directory of Women's Organizations and Services.
- Supported the Equal Pay Day Luncheon in collaboration with FSCJ.
- Promoted partnerships through interaction with local women's organizations at MCSW meetings.
- Added 10 new Commissioners bringing the entire total serving to 13 total.
- The Commission sponsored a free, open to the public, speaker event presenting Dr. Mary Gatta, a nationally recognized expert on women, aging, and poverty.

CITY COUNCIL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 5

Municipal Code: Chapter 10 - 13 and Chapter 70

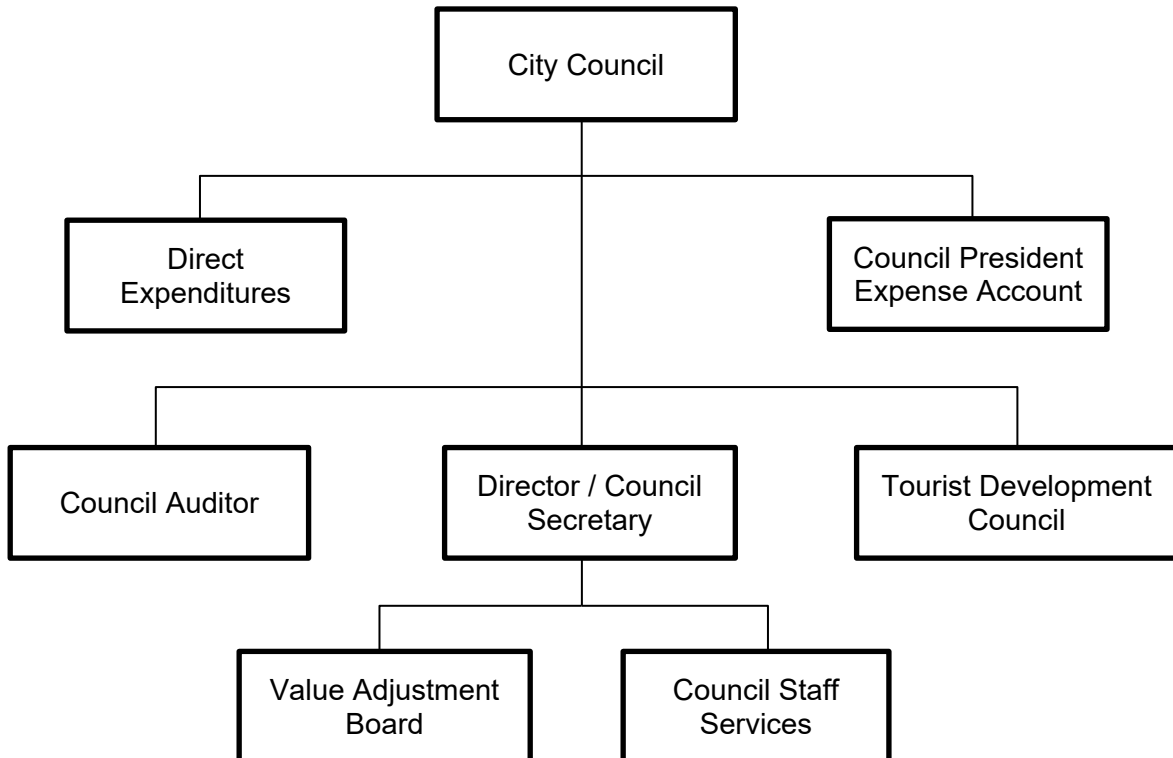
DEPARTMENT MISSION:

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 Director/Council Secretary is responsible for performing the duties mandated by Part A, Article 5, *Charter Laws, Charter of the City of Jacksonville*, and Chapters 3, 10, 11, and 15, *Jacksonville Ordinance Code*. Responsibilities include the management of the 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, Value Adjustment Board, and Information Systems (IT) staff. The Director/Council Secretary is responsible for the development and maintenance of the budgets for Council Staff Services, Direct Expenditures, Council President's Account, and the Value Adjustment Board.

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DIRECT EXPENDITURES

FUNCTION:

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

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

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

COUNCIL PRESIDENT EXPENSE ACCOUNT

FUNCTION:

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

COUNCIL AUDITOR

FUNCTION:

Chapter 13

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

HIGHLIGHTS AND GOALS:

- Review financial legislation, including the Mayor's Annual Budget, and major projects submitted for Council's approval.
- The office performs a number of audits each year to meet legal requirements and to review all areas on a periodic basis. They assist independent auditors in their annual audits of the city and some of its independent agencies.
- Quarterly financial reports are compiled to determine the financial condition of City activities.
- In addition to their audit schedule, they respond to council requests for information and provide support to various Council committees.

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

Council Staff Services is made up of the Council Secretary's Office and four separate divisions – Administrative Services, Legislative Services, Council Research, and Information Systems (IT).

Office of the Council Secretary (Section 11.103)

The Office of the Council Secretary provides oversight for and manages the department. The Council Secretary also serves as the Director for the Office of City Council which includes oversight of all human resources and financial matters, contract negotiations, professional services, systems development, 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.

IT staff members of the Director's Office maintain information systems, computer hardware and software, manage the Council web site, and provide technical assistance of equipment including the public broadcasting of all meetings of the Council and Council Committees. They also assist with communication devices and other equipment used by City Council Members and staff. Responsibilities include maintenance of the Council Chamber, Council facilities, and meeting rooms including all programs, equipment, and technology support.

Administrative Services (Section 11.118)

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

Legislative Services (Section 11.106)

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

Council Research (Section 11.108)

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

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

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

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

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

Petitioners are required to complete a petition in full, have it notarized, and then file it with the Clerk of the VAB, accompanied by a filing fee of up to \$15.00. Homeowners appealing a homestead exemption denial, and persons with appropriate certificate or other documentation issued by the Department of Children and Family Services, will be exempted from paying the filing fee.

CLERK OF THE COURT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Constitution of the State of Florida: Article V Section 16
Duval County Charter: Article 12 Sections 12.06 – 12.10

DEPARTMENT VISION:

The Duval County Clerk of the Circuit and County Court will accurately maintain, safeguard and store all court documents as well as collect and disperse all monies as directed by all applicable legal authorities. The Clerk will perform its duties with integrity, efficiency and 100% accuracy. The Clerk will maintain the highest ethical standards in its service to the people of Duval County and the State of Florida.

DEPARTMENT MISSION:

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

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

CLERK OF THE COURT

FUNCTION:

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

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

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

HIGHLIGHTS AND GOALS:

- The Clerk's Office offers passport services at our Beaches branch location in addition to the main location at the Duval County Courthouse. This function provides a great convenience for Duval County residents and those outside the county that need a passport.
- In an effort to continue to improve customer service and efficiency, the Recording and Tax Deed systems have been replaced. The replacement of these systems allow for improved service and integration with internal and external customers.
- The Clerk's Office continues to utilize virtual Marriage Licenses services due to limited access to the Courthouse due to COVID-19.
- Efficiently conduct online tax deed sales through the integration of our tax deed system and online auction provider.
- Accurately record documents. This will be accomplished through quality control measures.
- Successfully issue Marriage Licenses through the use of virtual and in person appointments.
- Submit passport applications timely to the U.S. Department of State through daily mailings of applications.

COURTS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 34

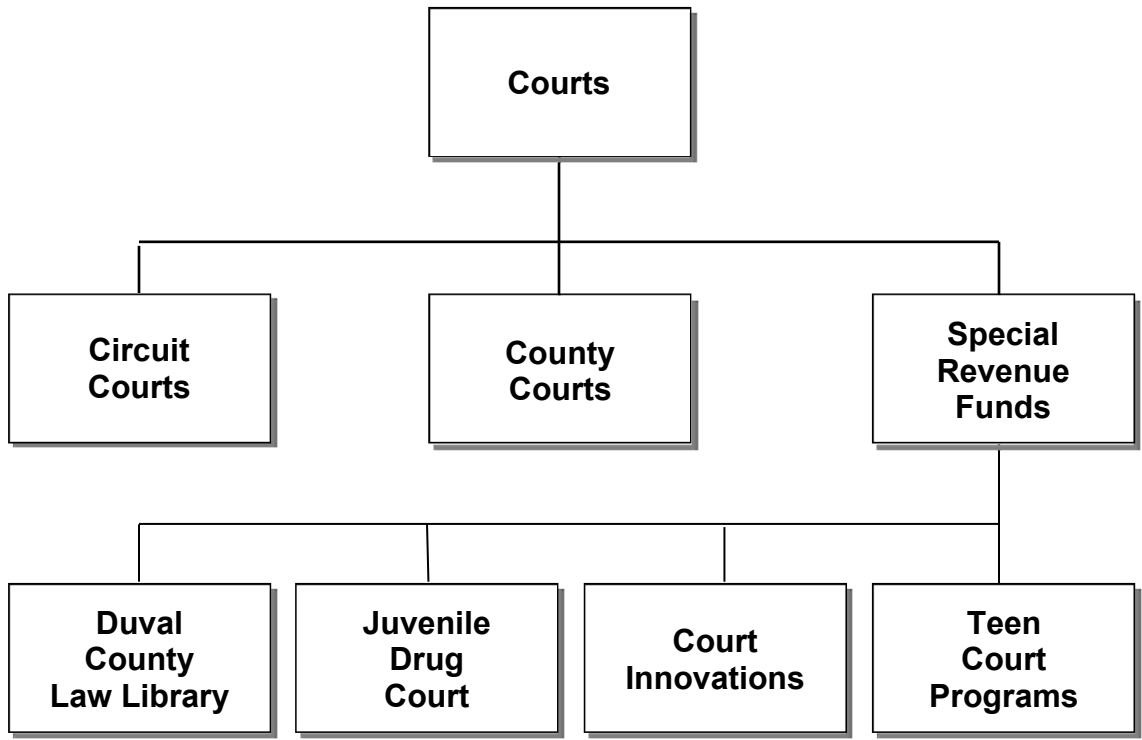
Duval County Charter: Article 12 Sections 12.01 – 12.05

DEPARTMENT VISION:

The Fourth Judicial Circuit will be accessible, fair, effective, responsive, and accountable to all those individuals seeking relief or assistance from the courts and departmental divisions. The judiciary will handle all areas of the court including Family Law, Felony, Probate, Juvenile, Civil, Misdemeanor, Violation of Municipal Codes and Traffic Infractions.

DEPARTMENT MISSION:

The Fourth Judicial Circuit Courts and County Courts are constitutional offices established by the Constitution of the State of Florida, Article 5, and Sections 5 & 6. Circuits 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.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

CIRCUIT COURTS

FUNCTION:

The Fourth Judicial Circuit Court is comprised of 35 circuit judges who preside over all felony, probate, family, dependency and juvenile matters, as well as civil cases of \$30,000 or more (F.S. 34.01,(4)). The counties covered by the Fourth Judicial Circuit Court are Clay, Duval, and Nassau.

HIGHLIGHTS AND GOALS:

- Family Law case assistance: over 20,000 walk-in cases processed annually
- More than 15,000 Family Law, Domestic Violence and Juvenile cases handled annually
- 16 Family Court/Domestic Violence/ case managers assisting the needs of pro se litigants in Duval County
- Problem-Solving Courts personnel assisting those individuals with addictions and mental health issues involved in the criminal justice system through the Adult, Juvenile, Veterans and Mental Health programs.
- More than 3,200 Domestic Violence Walk-ins and Compliance Review Hearings handled per year.
- Collaborated with other agencies to implement the E-Signature program for warrants to be processed quicker and electronically.
- Created an interactive document builder that works like Turbo-Tax to file documents giving self-represented litigants easier access to the courts.
- Implemented a judicial bench viewer that allows Judges and court staff to access court records electronically. ICMS is a home-grown solution that saved hundreds of thousands of dollars in ongoing maintenance costs.
- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.
 - Provide intensive one-on-one case management.
 - Promote public safety by treating and providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.
- Nationally recognized Mentor Courts (Adult Drug Court and Veterans Treatment Court) providing training to other jurisdictions planning new programs or working to improve existing programs.
- Effective Juvenile Drug Court (formerly nationally recognized Mentor Court) providing services to adolescents arrested for non-violent crimes that are at a high-risk of reoffending due to use/abuse of drugs and/or alcohol.
- Low Recidivism: Under 15% criminal recidivism for all adult serving problem-solving courts.
- Services provided to more than 350 adults annually.
- Operated by trained court staff utilizing best-practices to reduce criminal recidivism and restore families.

COUNTY COURTS

FUNCTION:

The Fourth Judicial County Court is comprised of 20 judges who preside over all misdemeanors, violation of municipal ordinances, traffic infractions, and civil actions under \$30,000 (F.S. 34.01, (4)). The counties covered by the Fourth Judicial Circuit are Clay, Duval, and Nassau.

HIGHLIGHTS AND GOALS:

- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.
 - Provide intensive one-on-one case management.
 - Promote public safety by treating and providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.
- Implementation of the Mental Health Offender Program to assist repeat misdemeanant offenders who struggle with mental health issues and homelessness.
- Traffic Court Hearing Officers who handle more than 30,000 cases per year.

SPECIAL REVENUE FUNDS

FUNCTION:

As a result of Article 5 Revision 7, the Judicial Trust Funds are now made up of: Duval County Law Library, Juvenile Alternative Programs, Court Innovations, Courthouse Trust Fund, and Recording Fees - Technology and Teen Court.

HIGHLIGHTS AND GOALS:

- Continue to assist self-represented litigants in Family Law and Domestic Violence cases to provide access to the courts.
- Continue to implement new technological advancements for more efficient and timely processing of cases.
- Continue to provide programs and case management for adult and juvenile offenders involved in the criminal justice system through Problem-Solving Courts and Teen Court.
- Develop programs in conjunction with other state agencies and community providers to assist litigants struggling with mental health issues to reduce recidivism, save costs for the City, and improve the lives of citizens and families.
- Implement case management program for civil cases to reduce the backlog stemming from the pandemic.

DOWNTOWN INVESTMENT AUTHORITY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

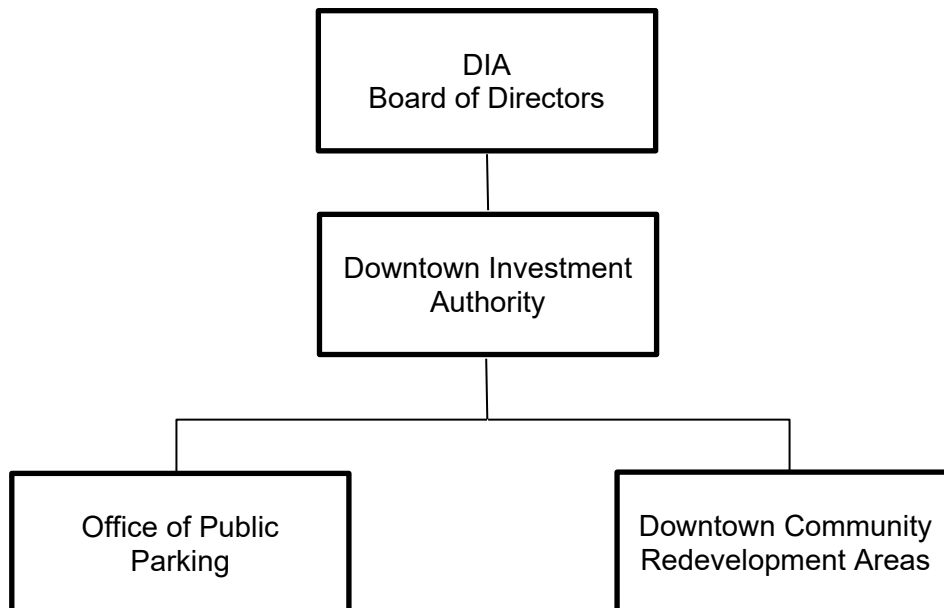
Municipal Code: Chapter 55

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DOWNTOWN INVESTMENT AUTHORITY

FUNCTION:

The Downtown Investment Authority is responsible for the revitalization and economic development of Downtown Jacksonville. The DIA's projects are guided by a nine-member board and its CRA Plans, with particular focus on the following seven redevelopment goals:

- Reinforce Downtown as the City's unique epicenter for business, history, culture, education, and entertainment.
- Increase rental and owner-occupied housing downtown, targeting key demographic groups seeking a more urban lifestyle.
- Simplify the approval process for downtown development and improve departmental and agency coordination.
- Improve walkability / bike ability and connectivity to adjacent neighborhoods and the St. Johns River while creating highly walkable nodes.
- Establish a waterfront design framework to ensure a unique experience and sense of place.
- Maintain a clean and safe 24-7 Downtown for residents, workers, and visitors.
- Use planning and economic development policies to promote design for healthy living.

HIGHLIGHTS AND GOALS:

- A total capital investment of \$856.6 million
- 70,954 square feet of new restaurant space
- 80,332 square feet of new retail space
- 33,155 square feet of new event space
- 1,719 new residential apartment units (from Class A to workforce housing)
- 145 new owner-occupied housing units
- 205,027 square feet of new commercial space
- 2,039 new structured parking spaces
- 341 new hotel rooms
- The renovation, rehabilitation and/or reuse of seven (7) historic buildings
- During Fiscal Year 2021, there were 576 residential units under construction.
- During Fiscal Year 2021, there were approximately 539,000 square feet of new office under construction.
- During Fiscal Year 2021, the DIA completed the design of the Park Street Road Diet.
- During the Fiscal Year 2021, the DIA approved a Food & Beverage Retail Enhancement Program forgivable loan for Bread and Board for the build-out of a 6,700 square foot restaurant and market in the central core with a capital investment of \$1.4 million and 25 new jobs.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement with RD River City Brewery, LLC, for the disposition of underutilized City property and construction of 325 units of Class A multi-family housing, a 500-space parking garage, a Ship's Store, a restaurant with 5,000 square feet of dining area with a capital investment of \$85 million.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement with Jacksonville Properties I for the construction of 240 units of multifamily housing, a 280-space parking garage and 9,000 square feet of restaurant/retail space (at the former site of Doro Fixtures) with a capital investment of \$50 million.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement with JWB Real Estate for the rehabilitation and reuse of two historic Downtown buildings (Florida Baptist Convention Building and Federal Reserve Building) for 24 residential units, 12,700 square feet of restaurant/retail space and 9,000 square feet of exhibition space with a total capital investment of \$18.5 million.
- During the Fiscal Year 2021, the DIA approved an economic development agreement with Regions Bank for the rehabilitation and preservation of its Downtown headquarters located in the historic Bisbee Baldwin Building with anticipated total development costs of \$2.6 million.

- During the Fiscal Year 2021, the DIA approved a redevelopment agreement with Laura Street Trio, LLC for the renovation and rehabilitation of three historic Downtown buildings (Florida National Bank, Bisbee Building and Florida Life Insurance Building) including 31,600 square feet of restaurant/retail space, 146 hotel rooms, 8,800 square feet of conference center, a 4,400 square foot bodega with total development costs estimated at \$66.9 million.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement for the rehabilitation and reuse of the historic Union Terminal Warehouse for 220 units of workforce housing and 38,000 square feet of commercial and maker/artist space with anticipated total redevelopment costs of \$52.9 million.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement for the development of 176-room Four Seasons hotel with 25 residences, a 157,027 square-foot class A office tower and improvements to a City-owned marina with anticipated total investment cost of \$301.2 million.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement for the development of a minimum of 378 multi-family units, a minimum of 48,830 square-feet of retail (including a grocer and riverfront restaurant), and a new, 2.5-acre public riverfront park along McCoys Creek with anticipated total investment cost of \$182 million. The project also facilitates the completion of the McCoys Creek restoration and resiliency project.
- During the Fiscal Year 2021, the DIA approved a redevelopment agreement for the redevelopment of a historic property known as the Thomas V. Porter House. Redevelopment includes a minimum of 4,300 sq. ft. of shell retail/restaurant space and 10,000 square feet of office space with an anticipated total investment cost of \$3 million.

OFFICE OF PUBLIC PARKING

FUNCTION:

The Office of Public Parking operates public parking lots and garages and enforces the city's parking laws. The services provided by our main office include: citation and tag research and information; monthly permit parking; setting court appearances for parking citations; meter bag rentals; freight zone permits; and daily parking at parking facilities.

HIGHLIGHTS AND GOALS:

- The enforcement activity of the Office of Public Parking wrote 34,728 citations resulting in approximately \$740,628 in revenue.
- Implemented a series of on-street and off-street parking strategies (recommendations from a recent parking study) to help facilitate the use of, and promote further development in, the central business district.

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

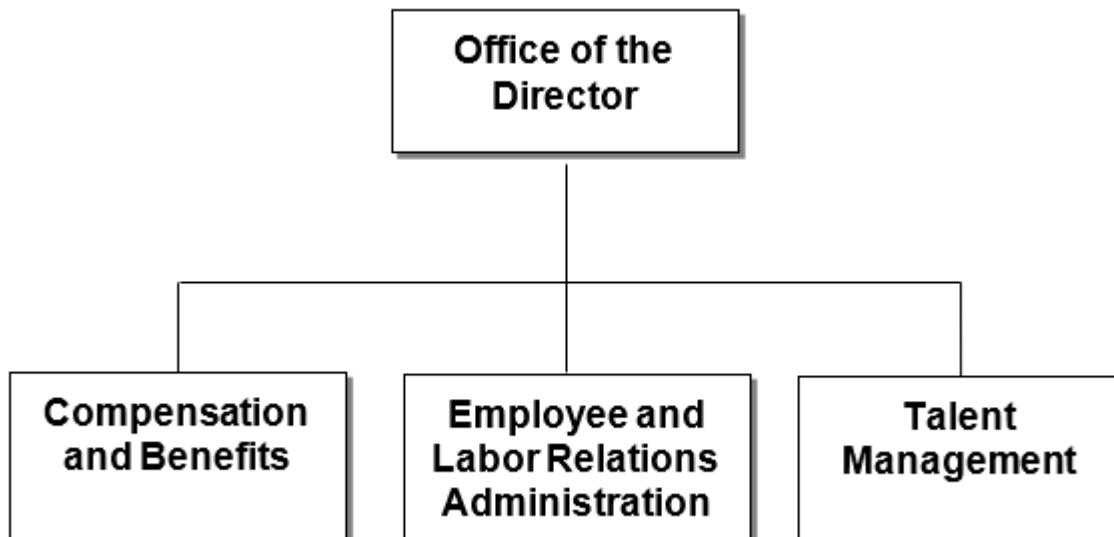
Municipal Code: Chapter 33 Part 1 - 4

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

COMPENSATION AND BENEFITS

FUNCTION:

The Compensation and Benefits Division is responsible for the development, procurement, administration and servicing for all City employees, retirees and eligible dependents' benefits programs. We also provide the same services for constitutional offices and some outside agencies.

HIGHLIGHTS AND GOALS:

- Actively participate and support the 1Cloud project implementation.
- Continue to communicate benefits information to employees, retirees, and their dependents which enables them to tailor coverage to meet their needs.
- Continue to collaborate with employees and retirees to assure that the selected benefits programs and services meet their needs.
- Continue to represent employees, retirees, and dependents in their efforts to resolve benefit issues with providers.
- Continue to offer financial seminars, financial information, and individual planning sessions to assist employees in developing a financial plan for retirement.
- Continue to promote a comprehensive wellness program that will encourage employees to continually work to improve their overall health.
- Administer competitive and comprehensive benefits in a cost-effective manner. This will be accomplished by requesting competitive bids through the RFP process.
- Maintain financial stability of the health benefits fund. This will be accomplished by providing sound fiscal and contract management of the benefit programs.
- Empower employees to plan and save for retirement. This will be accomplished by promotion of the City of Jacksonville Deferred Compensation plan.
- Educate, inform, and engage members about their health benefits. This will be accomplished by coordinating with our vendors to provide increased employee awareness of health behaviors and available health resources.
- Empower employees with health education, lifestyle skills, and wellness activities that enable them to achieve their best possible health. This will be accomplished by promotion of the City of Jacksonville Wellness program.

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

FUNCTION:

The Employee and Labor Relations Division provides proactive and strategic leadership in all aspects of workforce 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), paid parental leave (PPL), Family First Coronavirus Act (FFCRA) and training functions.

HIGHLIGHTS AND GOALS:

- Leads the City of Jacksonville employee COVID-19 response effort, including testing, contact tracing and Family First Coronavirus Response Act Directive development and leave administration.
- Continuation of the 2020 – 2023 collective bargaining cycle with over 15 bargaining sessions held through April 30, 2021 and 75% of the collective bargaining agreements tentatively agreed to date.
- During the past fiscal year, successfully negotiated a Memorandum of Understanding with City public safety unions to curtail the payment of Emergency Comp Leave due to the COVID-19 emergency.
- During the past fiscal year, effectively negotiated and implemented multiple Memoranda of Understandings with the City's civilian unions to address COVID-19 employee impacts regarding issues ranging from expanded sick leave to working from home.

- During the past fiscal year, effectively communicated the Limited Retirement Option (early) with City's civilian unions resulting in 4 memoranda of understandings.
- Continued support of City operations in regard to employee behavioral issues by addressing performance in a fair and consistent manner.
- Successfully reach agreement and execute fair and cost-effective collective bargaining agreements with each of the City's unions.
- Proactive and strategic leadership in all aspects of workforce management to promote stable and productive employee and labor relations with all City employees.
- Lead employee misconduct investigations for both represented and non-represented employees ensuring a fair and consistent approach to employee discipline while minimizing liability for the City and maximizing operational performance.
- Positively impact union management relations through extensive communication and information sharing to allow for conflict resolution outside the grievance process.
- Continue to maximize TAS efficiencies and enhance utilization for departments reporting to the Mayor and Constitutional Offices.
- Create and implement customized management training tools to support a more productive, educated workforce.

TALENT MANAGEMENT

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Actively participated and supported the 1Cloud project implementation.
- Continue to attract qualified applicants through effective recruiting processes to hire a workforce that represents the makeup of our community.
- Work closely with Kids Hope Alliance to place Mayor's Youth at Work Partnership youth in City departments.
- Continue to maintain a classification system providing a consistent ranking of positions based on complexity of duties and level of responsibilities.
- Continue to proactively provide strategic support and guidance to employees, departments, and the community we serve.
- Continue to produce updated policies and new training sessions and provide to employees to keep them informed.
- Increase policy and rule awareness. This will be accomplished by utilizing our policy acknowledgment system with consistent follow-up
- Increase use and availability of training courses. This will be accomplished by utilizing our new learning management system. The new system will combine training platforms to a single location that departments can use for city-wide and individual trainings.
- Increase online testing platform offerings for hiring and promotions. This will be accomplished by utilizing online testing that is offered through a contracted vendor.
- Recruit the best talent for city positions. This will be accomplished by utilizing social media and conducting more targeted recruiting.
- Work with city departments on succession planning for key positions. This will be accomplished by reviewing internal talent pool, offering training and creating a succession plan.
- Deliver first class service to city departments and the public. This will be accomplished by ensuring effective and efficient delivery of HR services and support.
- Create a Quality Workforce in a Positive, Supportive Organization. This will be accomplished by recruiting, selecting, and retaining the most diverse and talented workforce, maintain a fair and competitive compensation package and leveraging, promoting and expanding opportunities for workforce growth and development.

EXECUTIVE OFFICE OF THE MAYOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

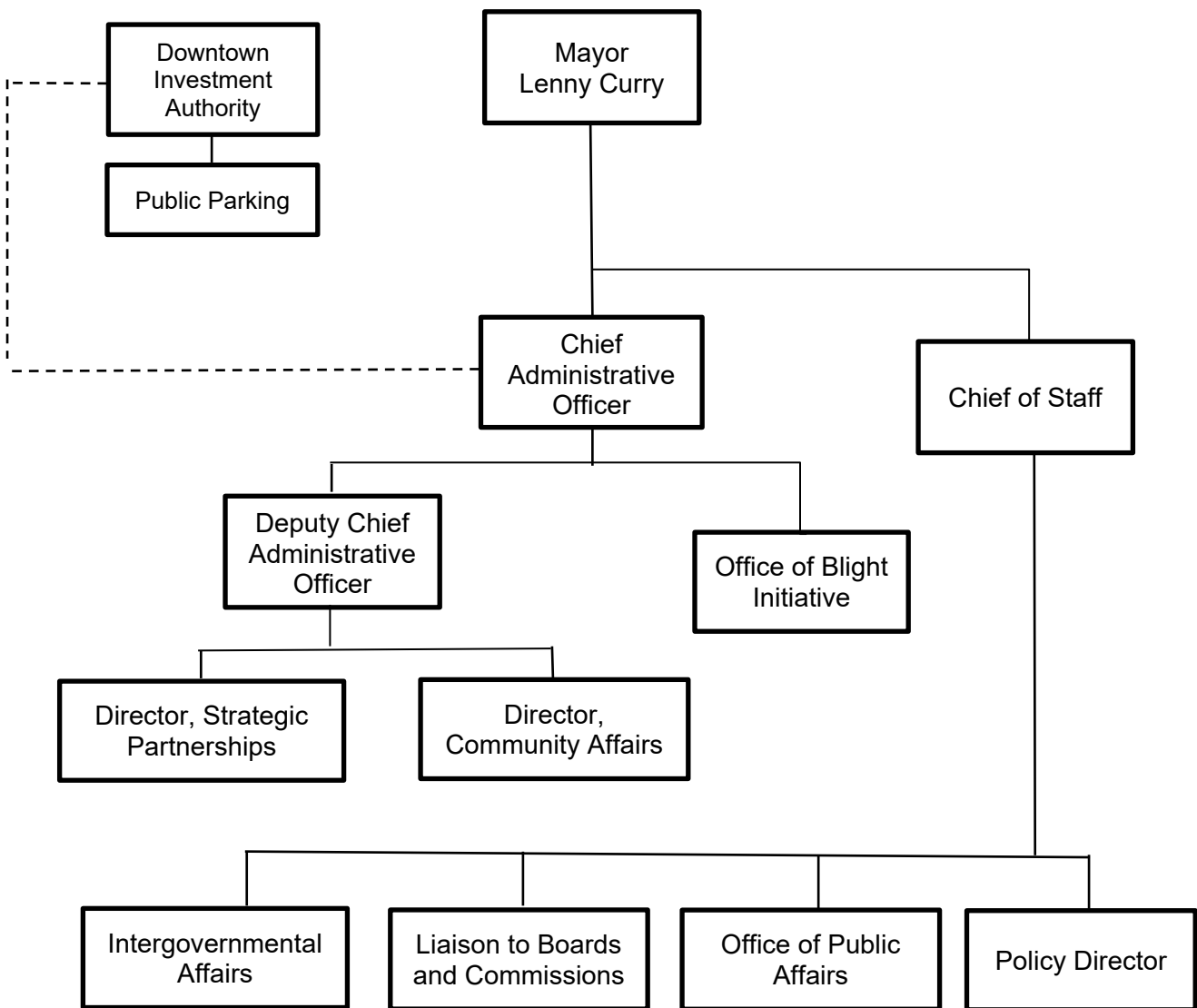
Duval County Charter: Article 6
 Municipal Code: Chapter 20

DEPARTMENT MISSION:

Serve and support citizens who live, work and play in Jacksonville with bold and innovative leadership and public policy that contribute to efficient and accountable government, public safety, economic and community development, neighborhood revitalization, youth enrichment, and citizen health and well-being.

DEPARTMENT VISION:

One City. One Jacksonville. Every citizen in every zip code has access to opportunities, conditions and resources that contribute to a quality life.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MAYOR'S OFFICE

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Mayor's Office oversees a policy team that leads and coordinates executive branch collaborations with the Jacksonville City Council. It also works with the Duval County Legislative Delegation and the Florida Association of Counties to introduce and advance city priorities with the state legislature. The team also engages with the Congressional delegation, the National League of Cities, and National Association of Counties to advocate for Jacksonville with the federal government. These efforts have contributed to pension reform, neighborhood development, infrastructure improvements, and public housing support.
- The Mayor's Office leads community outreach efforts including the hosting of community conversations, community walks, and special events that welcome and engage community members.
- The Mayor's Office promotes quality leadership and governance with the appointments of professionals to citizen boards and commissions.
- The Mayor's Office supports prevention and intervention services that contribute to public safety improvements with the continued investments.
- The Mayor's Office contributes to the health and well-being of Jacksonville residents through the citywide Journey To One Initiative, and collaborates with community partners to strengthen and support resources that enhance personal and community well-being.

OFFICE OF BLIGHT INITIATIVES

FUNCTION:

Jacksonville's [Fight Blight](#) initiative, established by Mayor Lenny Curry to improve neighborhood quality of life, leads and oversees efforts to combat blight in all forms: litter and trash, dilapidated and abandoned homes and buildings, illegal dumping, overgrown grass, illegal signs and other conditions of neglect. Research supports that blight threatens public safety, lowers property values, and degrades quality of life. The city's blight initiative raises awareness, provides educational resources, and coordinates with the Municipal Code Compliance Division of the Neighborhoods Department, businesses, and other stakeholders to improve community conditions.

MAYOR'S PUBLIC AFFAIRS

FUNCTION:

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

Public Safety

PAO supports the administration's goal to enhance public safety with messaging, programs and initiatives that promote safe practices and increase awareness of investments, programs, and policies that protect citizens and roadways. In partnership with City Council and the Planning & Development Department, PAO continues to promote roadway safety for pedestrians, cyclists, and drivers. The

team's efforts earned them a coveted Addy award in 2020 for the "All in Duval" campaign. Also, in late 2020, PAO launched the Retention Pond Safety Campaign and the Anti-Vaping Awareness Campaign to ensure the safety of children and teens. PAO also provided information distribution to news media and citizens for multiple crime reductions programs, including Cure Violence.

Economic Development

PAO works closely with the Office of Economic Development, partner organizations, and the local business community to highlight and promote increased economic development and job opportunities in Jacksonville. PAO collaborates with them and multiple City departments in the development of publications and materials that identify and contribute to growth.

Neighborhoods and Communities

PAO works in collaboration with the Neighborhoods Department to promote City programs, services and initiatives that benefit and improve conditions in communities throughout Jacksonville. This includes enrichment activities, collateral materials, and partnerships that promote CPACs, blight reduction, and animal care services. PAO was instrumental in the 2020 Census campaign to help ensure a complete count for the City of Jacksonville. PAO also oversees a new campaign launched in September 2020 to help increase pet adoptions at the ACPS facility.

Youth Enrichment

In partnership with the Kids Hope Alliance and local youth-serving organizations, PAO promotes programs, policies, and activities that support youth enrichment in Jacksonville. This includes the facilitation and support of marketing efforts promoting the Mayor's Youth at Work Partnership, Mayor's Young Leaders Advisory Council, and more. PAO included student journalists in multiple press conferences to allow them to ask questions related to COVID-19 that impacted them, their friends, families, and education. PAO is also the main resource for Jaxparks collateral designs.

Health and Wellness

PAO leads activities that increase awareness of resources and programs that encourage healthy behaviors among Jacksonville citizens. In addition, the PAO team led the way in providing crucial information to citizens in the wake of COVID-19. PAO was paramount in the opening of multiple COVID-19 testing facilities throughout Duval County and helped immensely in providing information about safety and health guidelines to the citizens in our community. In addition, PAO, Mayor Curry and the City of Jacksonville partnered with local physicians to launch #FluVaxJax on September 9, 2020. This is a campaign that will extend into 2021 to encourage more citizens to receive the flu vaccine in order to combat illness and hospitalizations with both the COVID-19 pandemic and the flu season overlapping.

Leadership and Accountability

In its demonstration of quality communications practices, PAO was among the first to conduct virtual press conferences in the wake of COVID-19. Thus, providing much needed information to the public while keeping those who would typically attend in person at a safe distance. PAO works with offices to increase awareness, access, and availability of important public information to Jacksonville citizens and other stakeholders through the City website, social media, marketing, media relations, and other vehicles.

FINANCE AND ADMINISTRATION

DEPARTMENT FUNCTION AND ACTIVIES CODE SECTION:

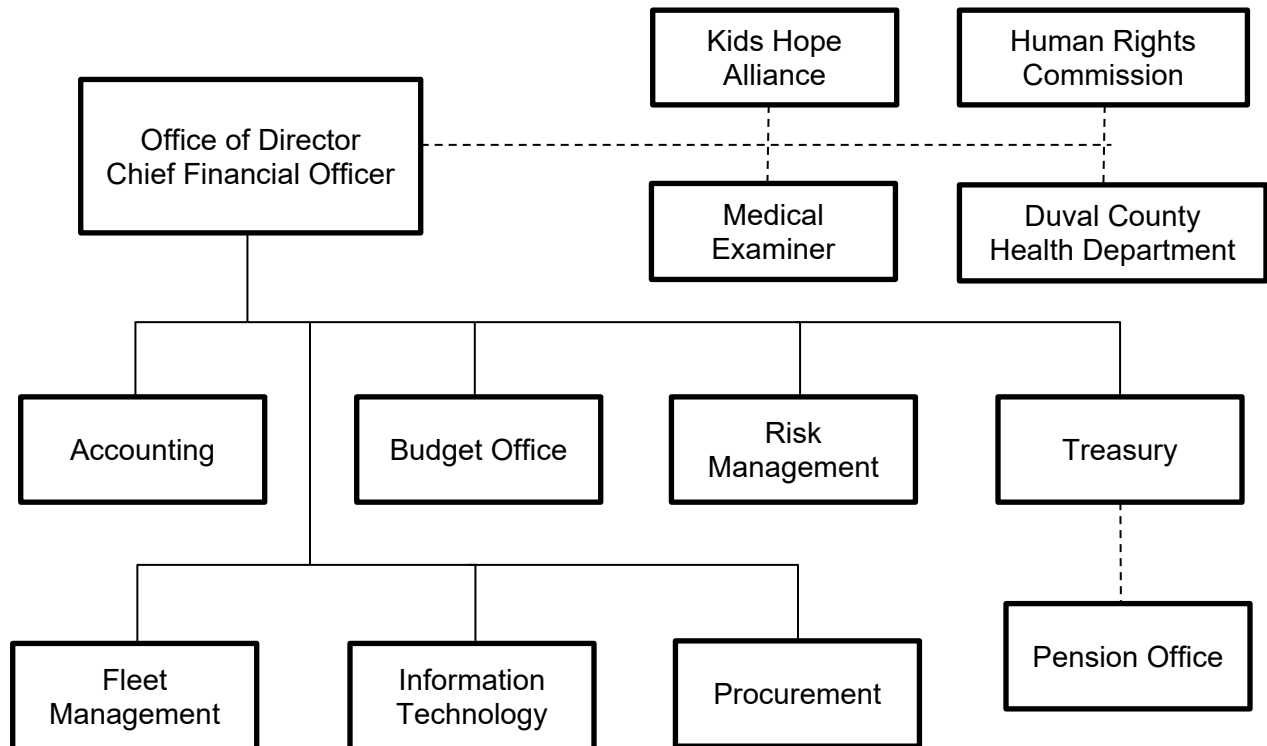
Municipal Code: Chapter 24

DEPARTMENT VISION:

The Finance and Administration 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 manages the debt portfolio to achieve the lowest cost of borrowing. The Department has a liaison relationship with the Kids Hope Alliance, the Jacksonville Human Rights Commission, the Medical Examiner’s Office, and the Duval County Health Department for the purpose of facilitating, to the extent necessary and practical, ongoing oversight of, and coordination with, these entities.

DEPARTMENT MISSION:

The Finance and Administration department will continually provide efficient, effective, innovative services and fiscal expertise with responsibility to all departments and agencies of the Consolidated City of Jacksonville. Finance and Administration 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 manages the debt portfolio to achieve the lowest cost of borrowing. The Department has a liaison relationship with the Kids Hope Alliance, the Jacksonville Human Rights Commission, the Medical Examiner’s Office, and the Duval County Health Department for the purpose of facilitating, to the extent necessary and practical, ongoing oversight of, and coordination with, these entities.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER

The Office of the Director is responsible for the Treasury, Budget, Accounting, Risk Management, Fleet, Procurement, and Information Technologies divisions, and directly houses the Office of Grants and Compliance. For fiscal year 2022, the Division will continue to provide the financial, managerial, and administrative support, oversight, and direction to the Department's divisions by:

- Assisting with producing a balanced budget that address the needs of the City and established goals.
- Representing the City of Jacksonville to the global investment community to ensure that the City's bond ratings and financial image remains one of the best in the country.
- Efficiently managing the City's debt, pensions, and investments to achieve the highest risk-adjusted returns and the lowest costs of borrowing possible.
- Monitoring and advising on estimated costs and/or savings during negotiations to allow the administration to make fully informed financial decisions.
- Reviewing and confirming contract compliance of financial obligations of the consolidated government in accordance with applicable procedures, provisions, and ordinances.
- Overseeing and assisting the city's internal service and administrative services divisions of Fleet, Technology, and Procurement to ensure efficient and accurate delivery of services to internal customers and using agencies.

ACCOUNTING

The Accounting Division, headed by the City Comptroller, keeps spending in line with budgets through an extensive general accounting system. For FY22, the Division will continue to provide quality accounting services and financial reports to other City departments, regulatory agencies, and citizens through:

- Conducting regular pre-audits over expenditures, including payroll, to make sure funds are disbursed properly.
- Maintaining internal control over transactions entering the General Ledger.
- Keeping accounting services and financial reports in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting, Auditing, and Financial Reporting (GAAFR), and Local, State, and Federal laws.
- Preparing the Annual Comprehensive Financial Report (ACFR) and coordinating the annual external financial audit, as well as preparing and coordinating the A-133 Single Audit for Federal and State grants awarded to the City. The goal is to receive an unmodified opinion on both audits.
- Applying for the Government Finance Officers Association (GFOA) award for Excellence in Financial Reporting and anticipates receiving this award annually.
- Supporting the continuing implementation and post implementation of the 1Cloud ERP modules used by the City; endeavoring to align proper accounting practices, City business processes and ERP system capabilities to serve the City effectively and efficiently; providing extensive staffing resources and Subject Matter Experts (SMEs) as needed.
- Paying approximately eight thousand employees on a bi-weekly basis and preparing payroll tax statements and W-2s.
- Processing and auditing approximately eighty thousand vendor invoices and payments, issuing 1099s, and preparing Florida sales tax reports and remittances.

BUDGET OFFICE

The Budget Office will continue to help preparing annual budgets, provide supporting services to general government departments, and maintain standards to ensure uniform accounting and budgetary procedures in city government by:

- Reviewing submissions in the development and execution of the Annual Budget.
- Working with the Mayor's Office and Departments to compile a capital improvement program that uses all available funding sources to minimize borrowing and follow the Mayor's vision.
- Facilitating the implementation of administrative policy by regularly seeking to use city funds efficiently and assisting departments with continuously improving productivity and effectiveness.
- Preparing all necessary backup and supporting documentations to ensure that the budget is accurate, adheres to all required statutes and code requirements, and is presented in a user-friendly format and reflects the Mayor's vision and priorities.
- Refining the budget process to actively coordinate with Departments earlier in the fiscal year to identify potential issues and prepare the upcoming fiscal year budget.
- Applying for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Continuing to devote diligent efforts to ensure the Enterprise Financial and Resource Management Solution (1Cloud) system serves the City effectively on budgetary procedures post implementation.

FLEET MANAGEMENT

Fleet Management provides a comprehensive vehicle/equipment service program to all city agencies, independent authorities, and state agencies, such as Florida Department of Transportation. Fleet Management's function starts with the identification and acquisition of vehicles and equipment, repair, and maintenance, and at the end of the economic life cycle of the vehicles Fleet Management transfers the vehicles to surplus for auction / sale. During the new fiscal year, the division will accomplish its goal by:

- Acquiring a new Fleet Management System. The new fleet system will allow Fleet Management Division to better manage the Fleet Operations (Fueling Service, Repair & Maintenance, and Vehicle Replacement schedule).
- Utilizing Telematics (Zonar) on fire apparatus, packers, and other heavy equipment to monitor the health/safety of the equipment and provide diagnostic solutions in advance to maximize our vehicles uptime. Furthermore, Fleet is expanding the use of Telematics (OnStar and Ford Telematics) on rescues, patrol cars and other light vehicles to monitor the health/safety of the equipment and provide diagnostic solutions in advance to maximize our vehicles uptime. Fleet will continue to explore the use of telematics to help us enable to manage our fleet in real-time.
- Continuing to provide essential services to our first responders (Search and Rescue in Louisiana) and other agencies throughout the pandemic without interruption/closing.
- Focusing on servicing JFRD Rescues and light vehicles via established Shop #17 to increase the availability of these vehicles.
- Upgrading the EJ Ward fuel terminals at all City owned fuel sites to the new Ward IOT Terminal to include modernizing with the use of Personal Identification Numbers (PIN) to identify the employee instead of a card.

INFORMATION TECHNOLOGIES

The Information Technologies Division is responsible for the evaluation, procurement, development, maintenance, and support of technology for the City of Jacksonville. This includes data center and network infrastructure; voice and data communications; the public safety radio system; security, data, and records administration; desktop and helpdesk support; Geographic Information Systems Mapping; and a host of specialized and Enterprise applications.

ITD's objective, using technology and innovation, is to support the City's initiatives to advance Public Safety, Economic Development, Service to Youth, Healthy Citizens and Neighborhoods, and Government Efficiency and Effectiveness.

The strategies to accomplish these objectives include the following:

- Ensure technology security compliance.
- Realign ITD to be more customer-focused; assist customers by meeting their business needs through technology that makes sense.
- Leverage vendor Software as a Service (SaaS) and hosted solutions that fit the customer's business needs.
 - Utilize internal business processes that promote identifying the best and most appropriate products and technologies.
- Ensure long-term benefits from the implementation of products that allow quicker delivery of services to City customers and the citizens they serve.
- Fill vacancies through contract-to-hire and recruitment of local college graduates.
- Refresh the City's technology infrastructure on a regular schedule to ensure customers use current and secure software.
- Public Safety improvements planned for FY2022 include:
 - Radios: Refresh mobile and portable radios for JFRD and JSO. Continue replacement of Microwave Radio Network towers and begin design work on 5 new simulcast radio sites to be added to the P25 system, to enhance communication coverage throughout Duval County and inside buildings. Implement redundant radio backup system and relocate Master Radio Site to fortify the First Coast Radio network and make it more resilient during emergencies.
 - Enhance offsite Disaster Recovery to assure continuity of operations.
 - Implement an up-to-date Fleet Management System which will track vehicle service and repairs, inventory, fuel usage and invoicing.
 - Redesign the Storm Debris Tracking system for improved workflow and quicker clearing of roadways as well as accurate reimbursement funding from FEMA and the State of Florida.
- Economic Development:
 - Enhance systems which make up the City's Enterprise Permitting and Land Use Management systems, including the Building Inspection Application, Property Inspection and Contract Solution, Fire Prevention and Inspections Application, and Municipal Code Compliance system.
- Healthy Citizens and Neighborhoods:
 - Transition CareWare to on Premise Hosting - In conjunction with the Social Services Division, Ryan White Part A team, ITD is transitioning the HRSA CAREWARE application in-house, which will enable Social Services to continue its mission to provide the best possible services to Ryan White HIV/AIDS Program recipients and providers.
 - Upgrade Solid Waste Compuweigh Software to ensure increased efficiency of disposal services and accurate billing.
- Government Efficiency and Effectiveness:
 - Continue implementation of Enterprise Resource Planning solution in the cloud to replace outdated systems, including HR, Payroll and Benefits along with Talent Management and Learning Management.
 - Conduct ongoing targeted educational program to increase employees' Cybersecurity awareness and continue fortification of multi-point protection strategy.
 - Refresh network equipment and increase network speed.

PROCUREMENT

The Procurement division aims to procure the highest quality of goods and services for the smallest outlay of taxpayer dollars by:

- Implementing purchasing procedures that are fair, equitable and transparent to vendors/contractors/public.
- Providing quality and efficient customer service to the city's using agencies in support of their procurement.
- Serving reproduction, surplus, and mail distribution needs in the best interest of the city and the citizens it serves.
- Continuing implementation of the 1Cloud ERP system for Financials, Procurement and Advanced Procurement.
- Implementing newly enacted legislation for the Jacksonville Small and Emerging Business Program.
- Conducting update to the most recent disparity study.

TREASURY

The Treasury Division manages, measures, and records cash, investment, pension, and debt activities for the City of Jacksonville in an efficient and effective manner through:

- Executing new money and refunding debt issuances in a way that minimizes borrowing costs over time.
- Managing cash and investments in a way that maximizes return given appropriate levels of risk.
- Developing and implementing new policies and procedures to ensure proper controls are in place for Treasury operations
- Improving the debt management, accounting, and compliance reporting process through conversion to new debt management software.
- Creating a cash forecasting process to formalize and improve the City's ability to maximize interest earnings while making cash available when it is needed.
- Updating the Investment Policy Statement and implement an internally managed portfolio for Operating Cash.
- Continuing to build-out investments in private markets as part of managing pension assets
- Reducing costly, manual administrative processes like paper checks and forms.

PENSION OFFICE

The Pension Office acts in support of the Pension Board of Trustees in order to administer the City of Jacksonville Retirement System prudently and efficiently according to plan rules. The office works to ensure retiree and survivor benefits are paid and to provide its various stakeholders with a high degree of customer service. Assets are managed to ensure a reasonable growth rate is achieved with a prudent level of risk using established and consistent guidelines from the Florida Statutes and the Investment Policy Statement developed by the Plan Trustees. The division will accomplish those goals by:

- Focusing on administering benefits accurately in alignment with Code and Pension Board Rules.
- Reducing risk with a continuous focus on controls and compliance.
- Improving automation and system delivery tools to better meet the needs of the Board and the plan members.

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

RISK MANAGEMENT

The Risk Management Division helps protect the city's assets, including its workers, by managing insurance and employee safety programs. In particular, the Division focuses on such areas as workers compensation, automotive and general liability for which the City is self-insured. Better controls in these areas will minimize liability and financial impact to the City and its stakeholders. Additionally, being self-insured for workers' compensation, automotive and general liability allows for flexibility in designing and implementing cost-saving measures. The Division also serves as an adviser to the local government on insurance related matters. For FY22, the division will accomplish its goal by:

- Continuing to develop better analytics of City's loss data to provide more loss preventative measures around the City and reduce liabilities.
- Continuing to evacuation drills at City facilities and exercise various incident types to including fire, active shooter, and inclement weather.
- Reviewing and innovating in the area of first responder presumption claims and overall reduction in Workers' Compensation claims.
- Further capitalizing on technology advancements in the Risk arena to develop better tools for departmental and executive use with training by our system administrator.

FIRE AND RESCUE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

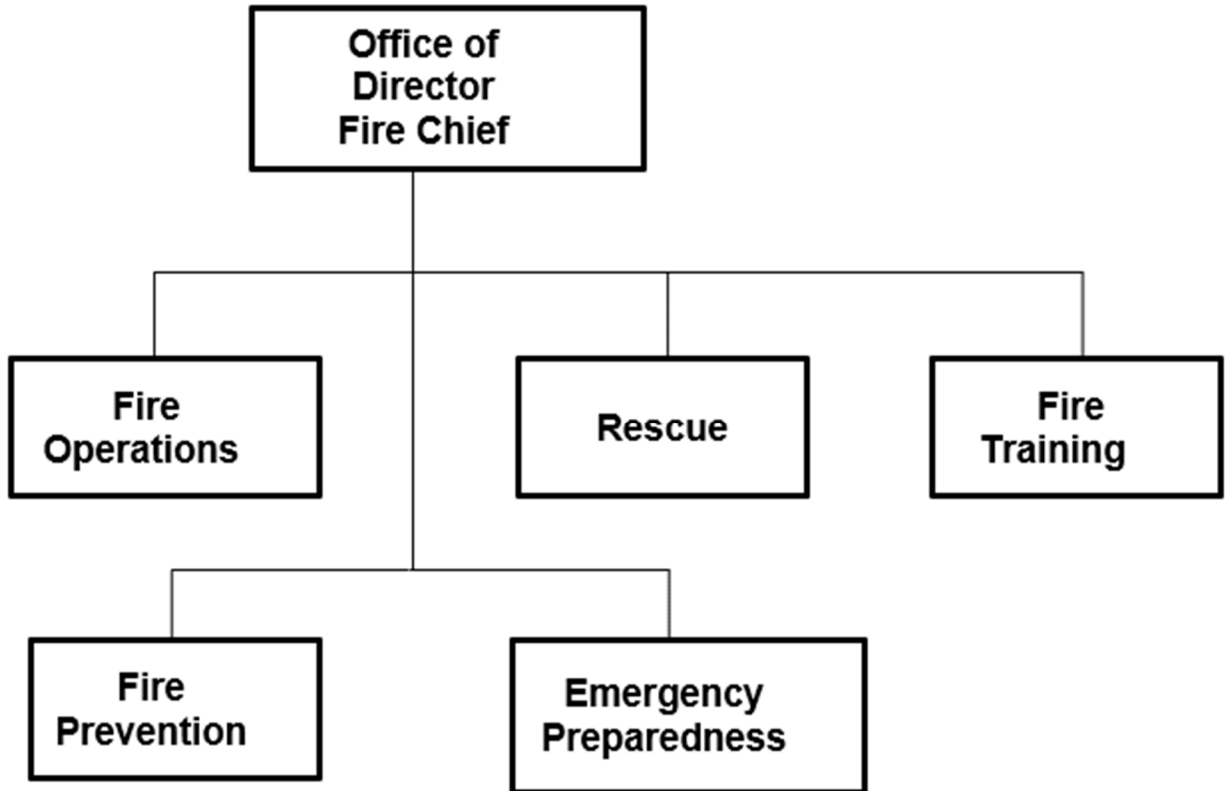
municipal code chapter 1

DEPARTMENT VISION:

To continue moving the department forward into the next decade by providing the highest quality of fire suppression and EMS service to the City of Jacksonville. This will be achieved by ensuring JFRD personnel are trained in the latest techniques, have the most effective tools and equipment, are protected by state-of-the-art personal protective equipment, and work in an environment that is conducive to the highest standards of morale, safety, and professionalism.

DEPARTMENT MISSION:

To preserve and protect the lives, property, and environment of our community.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR - FIRE CHIEF

FUNCTION:

The Office of Director houses the general administrative, budgeting and planning, human resource, recruiting and payroll functions as well as providing leadership, management support and oversight to the Departments' five divisions in addition to the areas of special events, community outreach, public information, ethics & Equal Employment Opportunity, apprenticeship program, crisis intervention / peer support, professional standards, and administrative services.

HIGHLIGHTS AND GOALS:

- Continuing to recruit and hire a diverse workforce reflective of the community.
- Ensure recurring private funding for the Firefighter Candidate Sponsorship Program. This will help JFRD increase the number of minorities and female candidates for the position of firefighter.
- Continued improvement of public safety in the areas of response, plans review, prevention, training, and emergency preparedness for natural and manmade disasters.
- Continued focus on lowering unit response times to comply with [NFPA 1710](#) recommendations.
- Establishing a focus on employee safety by reducing the number of apparatus accidents through advanced training classes and culture changes.
- Continued focus on reducing [ISO](#) Class 10 areas of the city.
- Management of JFRD's budget (revenues and expenditures).
- Using community outreach programs to educate citizens in the areas of fire prevention and public safety.
- Continuing leadership training for department members ensuring JFRD has highly qualified personnel operating in management positions.
- Primary focus on providing the safest working environment possible for JFRD members by requiring personnel accountability, personal decontamination after structure fires, all PPE is washed after each structure fire, proper wearing and use of all PPE, and personnel are not unnecessarily exposed to hazardous events.
- Continued participation in the Medicaid Managed Care Options program and Public Emergency Medical Transportation programs to leverage additional revenue due for the transport and care of patients.

FIRE OPERATIONS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Division is focused on reducing the number of vehicle accidents throughout the department.
- With an emphasis being placed on a cultural change in driving habits. This will be accomplished through advanced emergency vehicle operator training and enhanced supervisor oversight.
- Fire Operations will continue to seek and implement the highest levels of training to improve service levels and to reduce line of duty injuries.
- Fire station capital maintenance repair project will continue to make fire station facility improvements throughout the City of Jacksonville.
- Tactical Support will continue to maintain the fleet with an emphasis on safety and quality craftsmanship.

- JFRD is the largest ISO Type I Department in the nation. Fire Operations will strive daily to improve service levels to maintain this high standard.
- Fire Operations has programs in place to reduce firefighter exposures to carcinogens. This is accomplished through decontamination procedures after fires, gear washers at multiple stations, and diesel exhaust removal systems at all stations. In the coming year we will provide continuing education to the field personnel to promote a safer working environment.
- Ocean Rescue will provide quality lifesaving services to both Hannah and Huguenot Park. The lifeguards meet all the standards for both water rescue and EMS skills. Safety and customer service are the objective in all their efforts.
- Tactical Support will continually maintain the fleet with an emphasis on safety and quality craftsmanship.

RESCUE

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Rescue Division will continue to utilize state-of-the-art medical equipment and top-of-the-line Rescue vehicles to ensure units are able to respond and arrive appropriately and provide patients with optimum patient care.
- The Division added two additional frontline Rescue units to the fleet (Rescue 60 and Rescue 65), which put our total number of fully budgeted Rescue units at 58. This unprecedented growth in the Rescue Division fulfills the mayor's promise to put a Rescue in every fire station and community. FS 74 will be constructed in FY 22, which will provide an additional Rescue and 59 total units.
- The JFRD began the first-ever fire-based EMS service in the world in 1967 and has been an industry leader ever since, including the first-ever fire-based Hazardous Materials team in 1977. Today, new technologically advanced equipment, progressive treatment algorithms, medications, and clinical care guidelines are continuously implemented department wide to help achieve EMS industry Best Practices and standards.
- In FY 23, the Rescue Division hopes to unveil its first-ever Critical Care Paramedic response units, which will include highly qualified and nationally certified paramedics trained in advanced medical procedures such as phlebotomy, rapid sequence induction, ventilator management, and advanced trauma and obstetrics care.
- In FY 22, the Rescue Division plans to upgrade its existing cardiac monitors with the all-new Advanced cardiac monitor. These new state-of-the-art monitors provide trending information on critical parameters with traumatic brain-injured patients, enabling JFRD paramedics to quickly detect potential patient deterioration. In cardiac arrest victims, the new X-Series Advanced monitors provide real time target and delivered bag valve mask tidal volume to ensure high-quality manual ventilation.
- The Rescue Division continues to provide EMS services at both Jacksonville Beach Fire Station locations, consistent with the acquisition of fire and emergency services by JFRD in Jacksonville Beach in 2019.

FIRE TRAINING

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Training Academy is prepared to train personnel in Advanced Recruit Classes based on the number of personnel that are expected to retire in 2020-2021.
- Stay focused on the mandatory in-service training that is required by the State of Florida and the Professional Growth and Development Plan.
- Responsible for maintaining the Urban Search and Rescue team by providing 15 new members with all five disciplines, provide a Canine Search Specialist Class for the Urban Search and Rescue Canine Team for 5 team members.
- Provide the 160-hour Hazardous Materials Technician class for 30 personnel to help backfill those individuals who have retired or they have promoted and are no longer assigned to the team.
- JFRD will provide an Advanced Hazardous Materials Class for 15 personnel to comply with the EMAP accreditation process.
- Provide Airport Rescue Firefighting Classes to personnel who will be used to backfill the two fire stations located on airfields.
- Offer the Emergency Road Access Team Chainsaw Operations Class in preparation for the upcoming Hurricane Season.
- Provide Advanced Cardiac Life Support, Basic Life Support and Pediatric Life Support for all the personnel assigned to the department as either a Paramedic or an EMT.
- Provide Company level training which would include Wildland/marine training.
- Provide ISO Training for the department which would include the 18 hours of Facilities Training necessary to keep our current ISO rating. Continue Wellness Initiative to include the replacement of treadmills, rowers, ellipticals, and various fitness equipment that is located at the fire stations and medical supplies/services to maintain the health of all JFRD personnel.

FIRE PREVENTION

FUNCTION:

Fire Prevention performs fire and life safety building inspections, reviews new construction plans for fire code compliance and conducts fire and life safety public education programs.

HIGHLIGHTS AND GOALS:

- Conduct fire safety inspections of all commercial buildings within a calendar year.
- Increase staffing levels to keep up with commercial growth within the county.
- Increase Plans Review staffing levels to keep up with demands for quicker review of construction plans.
- Enhance Plans Review educational and certification levels to be considered as the most accredited Plans Review department in the State of Florida.
- Provide certified inspection stickers on all Food Trucks within the county.
- Provide Fire Safety public education to citizens.

EMERGENCY PREPAREDNESS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Effectively and efficiently administer and coordinate a full range of homeland security and emergency management services for all hazards faced by the community.
- Conduct tasks and functions within disaster mitigation, preparedness, prevention, response, resilience, and recovery.
- Manage the Duval County Emergency Operations Center and coordinate with key stakeholders throughout the community.
- Coordinate urban area preparedness and response to terrorism, catastrophic incidents, and special events.
- Serve as the direct advisor to the mayor on all emergency management matters.
- Serve as coordinator for the Mayor's Security and Emergency Preparedness Planning Council.
- Prepare the City of Jacksonville Comprehensive Emergency Management Plan
- Prepare the City of Jacksonville Local Mitigation Strategy
- Manage the FEMA Public Assistance major disaster recovery programs for the city.
- Operate throughout the year, as the local emergency management organization, to maintain the five pillars of emergency management: prevention, mitigation, preparedness, response, resilience, and recovery.
- Provide training to permanent and temporary staff and key stakeholders, to ensure competency in emergency management; the National Incident Management System; and principles of the Incident Command System.
- Apply for and provide administrative oversight for related grants awarded to the city, to include: The State Home Security Grant Program; Hazard Mitigation Grant Program; Emergency Management Performance Grant Program; Emergency Management Preparedness and Assistance; Staffing for Adequate Fire and Emergency Response Grants; Assistance to Firefighters Grant Program; and the Port Security Grant Program.
- Manage and coordinate several homeland security preparedness programs and maintain liaison with local U.S. Department of Homeland Security representatives for situational awareness.

HEALTH ADMINISTRATOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

State of Florida Statutes: Chapter 154 Part 1

Municipal Code: Chapter 29

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

To be the healthiest state in the Nation.

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

FLORIDA DEPARTMENT OF HEALTH – DUVAL COUNTY

FUNCTION:

The Florida Department of Health in Duval County is a partnership between the State of Florida and the City of Jacksonville. The annual funding comes from the State of Florida, the City of Jacksonville and from county fees to deliver services to Duval County citizens mandated by Florida Statutes Chapter 154.01. The City of Jacksonville funds approximately 2% of the total operating budget.

HIGHLIGHTS AND GOALS:

The Florida Department of Health includes Duval County and 66 other county health departments statewide. The Duval County health department services the entire population of Duval County and employs a staff of 414 with a \$45 million State budget. Services include pediatric primary care, maternity care, dental, and immunizations. They also provide specialty care in the areas of HIV care and case management, STD clinical services, refugee health, tuberculosis care and case management. They also provide health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy and laboratory services. Standard hours of operation are Monday through Friday 8am-5pm, with extended hours for some clinical services and outreach activities to accommodate educational outreach and testing efforts.

To accomplish its goals, the Florida Department of Health in Duval County 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.

- 42,240 clients were served.
- 89,456 health-related visits provided
- 20,637 WIC certifications were completed.
- 32,500 COVID-19 vaccines administered
- 3,001 Healthy Start face-face visits were held.
- 32,500 environmental health services were provided.
- 2,816 initial breast and/or cervical cancer screenings were performed.
- 91% of all STD cases treated within a two-week period

JACKSONVILLE HUMAN RIGHTS COMMISSION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 60

DEPARTMENT VISION:

To change the ethos of Jacksonville and to create an environment where harmony, unity, and equality abounds.

DEPARTMENT MISSION:

To promote and encourage fair treatment and equal opportunity for all persons regardless of race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, marital or familial status, pregnancy, or ancestry. To promote mutual understanding and respect among members of all economic, social, racial, religious, and ethnic groups. To eliminate discrimination against and antagonism between religious, racial, and ethnic groups.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

HUMAN RIGHTS COMMISSION

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Train staff and improve procedures to continue processing discrimination inquiries/complaints within the timeline required by the Jacksonville Ordinance Code.
- Continue to partner with federal, state and local agencies, such as the U.S. Equal Employment Opportunity Commission and the U.S. Department of Housing and Urban Development, on preventing/eliminating discriminatory practices in Jacksonville/Duval County.
- Continue CDBG grant-funded fair housing advertising and media campaign.
- Met and exceeded its contractual obligations to federal partners, the U.S. Equal Employment Opportunity Commission and the U.S. Department of Housing & Urban Development, by investigating and settling/closing more cases than contractually required with despite the shut down due to COVID.
- Increased the amount of cases it resolves through JHRC's volunteer mediation program.
- Plan upcoming 2021/2022 education/outreach events (e.g., October 2021 Lunch & Learn re: COVID-19: Challenges & Successes; January 2022 Mental Health Forum; and April 2022 Fair Housing Symposium among others).
- Increase education/outreach and training for members of the public on their rights under federal, state and local employment, housing and public accommodations anti-discrimination laws.

EQUAL OPPORTUNITY DIVISION

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continue to handle internal complaints filed by City employees and applicants in a prompt and efficient manner (within 90 days).
- Train staff and update procedures to improve handling/efficiency of internal complaints process, the annual workforce utilization report, and other EO/EA Office responsibilities.
- Improve and/or implement City-wide diversity training.
- Increase education/outreach to City employees and applicants.

JACKSONVILLE SHERIFF'S OFFICE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

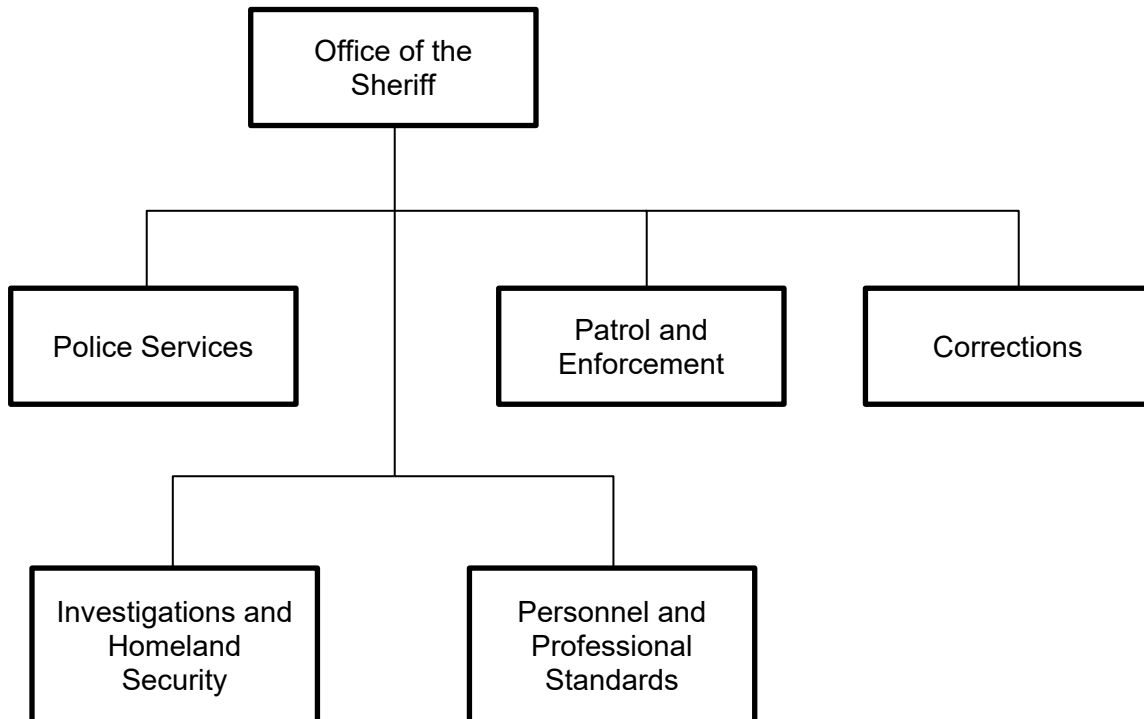
Florida Statute: Chapter 30
Duval County Charter: Article 8
Municipal Code: Chapter 37

DEPARTMENT MISSION:

With responsibility for public safety in the consolidated City of Jacksonville, the 3,798 members of the JSO are comprised of 1787 sworn police officers; 787 corrections officers; and 1,224 civilians ranging from courthouse bailiffs to public records clerks, emergency communications officers and 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. Sheriff Mike Williams leads the agency in commitment to the agency's top priorities:

- Reduce violent crime
- Leverage lean efficiencies
- Grow community engagement



DEPARTMENT FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE SHERIFF

FUNCTION:

Fighting violent crime takes a great deal of coordinated efforts. An essential component to leveraging these technological capabilities is in the infrastructure that is in place to handle all of the information law enforcement has at its disposal. All of these technologies will be working together just as law enforcement works with citizens; and the cohesive partnership of fighting crime is a huge step forward for Jacksonville. We are now fighting crime faster than ever before. And as we continue to invest in the Real Time Crime Center, we will see even more results.

HIGHLIGHTS AND GOALS:

- The **Budget & Management Division** was awarded grant, contract, and cooperative agreement funds from Federal, State, and Local agencies totaling \$7,393,029. The awards reached across all five Departments and covered a range of projects including officer overtime, equipment, training, personnel, and services.
- The Compliance Section within the Professional Standards Division secured the agency's 7th recertification for CFA (state law enforcement accreditation) in September of 2020. The flawless assessment of 115 total standards continued the agency's proud track record for a 3rd straight *Excelsior Status*, the highest level of achievement in Florida law enforcement accreditation.
- The JSO **Information Systems Management Section** resolved 4,944 internal work orders and 1,879 work orders at multiple operational sites. They also deployed more than 1,000 laptops during 2020 to replace aging laptops and to moved to the Windows 10 operating system. In addition to the over 3,200+ JSO personnel supported by ISM, the Help Desk provides front line support to customers for 42 external partner agencies.
- With that, the FY21 budget includes a new **Record Management System (RMS)** through Tyler Technologies. This project required bringing together many internal units as well as the Office of General Counsel. The agency is currently in the implementation phase of the new Records Management System. This system will replace a minimum of ten different systems currently in use by the Jacksonville Sheriff's Office. The men and women of JSO will be working smarter and harder towards solving cases, identifying hot spots of crime and preventing criminal activities before it happens.
- Throughout 2020, the agency had several system enhancement executed that streamlined processes through advance technologies including: the completion of the **Agency Records Management System (ARMS)** and **Agency Case Management System (ACMS)** web applications aligned both the agency's reporting system as well as the case management of those reports for the entire agency; the eWarrants system, an electronic platform for warrants, was created to facilitate a more efficient method to request and issue arrest and search warrants; *CarFax for Police* was implemented, giving detectives a more comprehensive investigative tool, including a partial plate search capability; the Integrated Public Alert and Warning System (IPAWS) was implemented and allows the agency to issue geo-fenced alerts directly to the community.
- In 2020, the JSO **Training Academy** trained 157 Basic Law Enforcement Police Recruits, 118 Basic Correctional Recruits, and 19 Community Service Officer Recruits. Additionally, a total of 5,430 JSO Police Officers, Correctional Officers, Judicial Officers, Security Personnel, State Attorney's Office Investigators, and Retired Police Officers completed either the FDLE or JSO firearms qualification course during 2019.
- In 2020, the Jacksonville Sheriff's **Canine Unit** handled over 1,470 dispatched calls-for-service and conducted 97 protective and investigative explosive sweeps. The Canine Unit was directly responsible for a total of 498 suspect apprehensions and helped to facilitate the seizure of \$549,530 in US currency obtained or utilized during illegal narcotic transactions.

Strategies / Plan to Accomplish Departmental / Divisional Goals:

- WORKFORCE DEVELOPMENT - Provide all areas of Jacksonville balanced law enforcement response by equalizing the distribution of manpower and operational resources. All Departments/Divisions will participate in the following:
 - BEST PRACTICES STRATEGY IN RECRUITMENT - Assess current recruitment process. Research best practices for recruiting and attracting talent to the agency within government as well as private industry.
 - BEST PRACTICES LEADERSHIP PATHWAYS - Assess current training process. Ensure our personnel have the requisite training, skills, and experiences to adequately prepare them to assume new assignments, responsibilities, and potentially promotion.
- FURTHER LEVERAGE TECHNOLOGICAL CAPABILITIES - Full integration of technological systems coming online to maximize efficiency in crime reduction as well as systems management.
 - DEPARTMENT OF PERSONNEL & PROFESSIONAL STANDARDS - Records Management System (Vendor Based) - Find and implement a total Agency Records Management System (RMS) solution.
 - CORRECTIONS - Jail Records Management System (RMS) Upgrade to ATIMS Facilitate the Jail Records Management System (RMS) Upgrade to ATIMS

KIDS HOPE ALLIANCE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

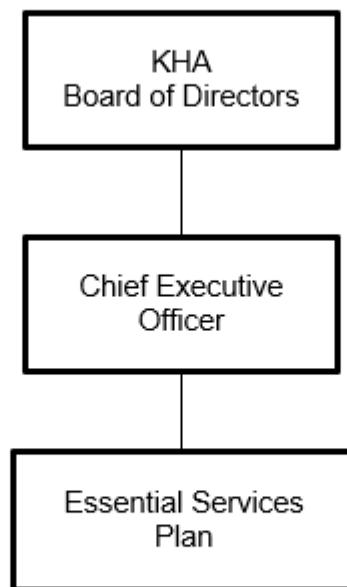
Municipal Code: Chapter 77

DEPARTMENT VISION:

Every child and youth of will reach their academic, career, and civic potential.

DEPARTMENT MISSION:

To build and ensure access to a continuum of comprehensive and integrated programs, services, and activities that addresses the critical needs of children and youth.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

FUNCTION:

The Kids Hope Alliance is responsible for comprehensively developing, overseeing, managing and implementing an Essential Services Plan for kids. 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 our 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 and are intended to be directly funded through the Alliance.

HIGHLIGHTS AND GOALS:

Early Learning

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

Some of the goals this category will achieve include:

- Over 50,000 books distributed to more than 10,000 four and five-year-old children entering Prekindergarten
- More than 15,000 instructional coaching sessions to 500+ early learning teachers
- Financial or quality supports to close to 5,000 children through scholarships and classroom improvements

With this year's funding, we will also implement several new initiatives that will support early learning programs in providing high quality programming for our most important population. With increased investments at an early age, the City will receive a 13% rate of return for dollars that may be saved in prevention and intervention services later.

Juvenile Justice Prevention and Intervention

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

Some of the goals this category will achieve include:

- Funding to up to 20 small providers with the specific goal of addressing crime and violence among youth
- 400+ youth in the Juvenile Justice Diversion Program
- Coordination of services between the Jacksonville Sheriff's Office, the State Attorney's Office, Duval County Public Schools and Kids Hope Alliance to effectively coordinate services for youth touched by the justice system

With this year's funding, we will continue to provide high quality and sustained programming for youth who are at-risk for being touched by community violence. This category will focus greatly on individualized treatment programs for youth that are diverted from the criminal system

Out-of-School Time

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

Some of the goals this category will achieve include:

- Afterschool programming at 70+ sites and summer programming at 100 sites
- Out-of-school time programming to over 13,000 students throughout the county

With this year's funding, we will continue our afterschool and summer programming with a focus on increased quality and measurement of outcomes. We will serve the same number of children and youth as last year with a higher focus on individual child outcomes from year-to-year.

Preteen and Teen

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

Some of the goals this category will achieve include:

- The Mayor's Youth at Work Partnership program to over 700 youth
- The Mayor's Young Leaders Advisory Council to over 50 youth
- Teen programming with a focus on college and career readiness

With this year's funding, we will continue the Mayor's Youth at Work Partnership program and Mayor's Young Leaders Advisory Council programs and will be working with local partners to administer these programs to youth rather than running them in-house. We will also have an increased focus on youth mentoring to at-risk students that are most in need of a role model.

Special Needs

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

Some of the goals this category will achieve include:

- 64 licensed therapists within Duval County Public Schools as part of the Full-Service Schools initiative providing mental health services to over 4,000 children
- Services to over 600 children with moderate to severe disabilities
- Parenting support to almost 400 families at risk of child abuse and neglect through the Healthy Families program

With this year's funding, we will continue services to children and youth at full-service schools through our partnership with United Way of Northeast Florida and Duval County Public Schools. KHA will also continue our match support to various grants in this category, including Healthy Families and the Substance Abuse and Mental Health Services Administration.

MEDICAL EXAMINER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 406

Municipal Code: Chapter 38

DEPARTMENT VISION:

The Medical Examiner's Office is dedicated to providing exceptional service in the investigation and certification of deaths under the jurisdiction of this office. We will conduct honest and impartial, independent investigations into the manner and cause of death, while maintaining accreditation with the National Association of Medical Examiners (NAME). We will continue to educate ourselves in the advancement of forensic science and investigation techniques that will increase the quality of our work and the efficiency in which we accomplish our tasks.

DEPARTMENT MISSION:

The Medical Examiner's Office is mandated by Florida Statute 406 to serve the public and judicial needs of the citizens of Duval County, as well as the surrounding counties of Clay, Nassau, Columbia, and Hamilton, by providing exceptional death investigation services. We will continue to work closely with all Federal, State and local authorities and departments, which interact with the Medical Examiner's Office.

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

FUNCTION:

The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths as outlined in F.S. 406.11(1) (a) and approve cremations as specified in F.S. 406.11(1) (c), to provide highly professional forensic services to the citizens of Duval, Clay, Nassau, Columbia, and Hamilton, counties. Services include autopsies, toxicological analysis, histopathological preparations of tissues, autopsy reports, scene investigations, expert witness testimony and, storage of bodies until proper disposition is made. To provide vital information and statistical data to Jacksonville Sheriff's Office as well as other county law enforcement agencies, State Attorneys, Public Defenders, Florida Department of Law Enforcement, Federal Bureau of Investigation, National Transportation Safety Board, Federal Aviation Administration, Department of Vital Statistics, Consumer Protection Agencies, Organ Procurement agencies, Bone, Tissue and Eye Banks, funeral homes, media, insurance companies and families, as well as teaching and training for medical residents.

HIGHLIGHTS AND GOALS:

The Medical Examiner's Office will continue to identify and overcome challenges that have been created by the continued increase in workload. During FY 22, the Medical Examiner's Office will focus on:

- Increasing service capability and maintain national accreditation standards by appointing an additional Associate Medical Examiner.
- Providing quality and timely services to the counties which fall under the jurisdiction of this office as well as the individuals and agencies which seek our assistance.
- In collaboration with the Department of Public Works, making positive strides in the design and build of a new medical examiner facility.
- Establishing new and maintaining current relationships with Universities and organizations devoted to medical education and development.

MILITARY AFFAIRS AND VETERANS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 22

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MILITARY AFFAIRS AND VETERANS

The Department Military Affairs and Veterans Department (MAVD) continued to serve our community continually through 2020 with no break in services; our Veteran Service Officers and Social Service Specialists served clients through Zoom and phone contact for March-May and then reopened our offices for clients in June 2020. MAVD produced and hosted multiple observances and recognition events for Veterans through our annual Celebration of Valor (October-December) programming; a city-wide Veterans Summit, Homeless Veterans Jobs and Resource Fair, a Veterans Day Recognition Breakfast; Vetpreneur Summit and Veteran Services Officer (VSO) community outreach events. The City of Jacksonville's Memorial Day Observance was produced by MAVD and COJ Public Affairs and viewed through COJ media channels by over 4,500 in 2020. Our leadership staff has engaged in numerous community meetings to spread the word about services available through the Department. More than 950 military service members per month are choosing to transition from service and to reside in Jacksonville. The Department has ongoing efforts to protect local military bases from encroachment surrounding Duval County Navy bases (over 1400 acres protected to date). The Department will be receiving state grants to fund encroachment protection/compatible land use around Naval installations in Duval County. MAVD has over \$2 million dollars in grants under management or anticipated for award in FY 22. During the current year of a grant from the Jaguars Foundation the Department expanded financial assistance to Veterans, JTA transportation assistance, tax preparation assistance, community partnership grants to local Veterans Serving Organizations and transitioning military and Veterans' career support.

In FY22, the Department intends to recognize the 500th partnering Veteran employer of the City's Jobs-for-Vets; currently the website receives over 12,000 web hits per month. We are committed to growing our Veterans Outreach initiatives to include access to more Veteran Service Officers, Social Services and Career Planning Assistance. We are planning to host its fourth annual Military Spouse Appreciation Night Out. The MAV Department advocates for Jacksonville's military infrastructure growth and the Director and Supervisor will play an important role in addressing the expected future budget challenges to our local military bases, government workforce, and the missions performed by local commands by engaging at the federal level and cooperatively through the Chamber of Commerce and Florida Defense Alliance. The Department has a federal advocacy team under contract, funded through a State of Florida grant, to represent the city's military interest with Congressional leaders and Pentagon leadership. The Department will continue active communication with Base Commanders and share information with the Mayor and senior COJ leadership. The Department received budget support in 2020 for continuation of services under the Homeless Veterans Reintegration Program and have placed 60 homeless Veterans in employment and housing during the past year. We will continue to promote our partnership with CareerSource who provides job assistance for Veterans two days a week through a satellite location in the Department.

NEIGHBORHOODS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

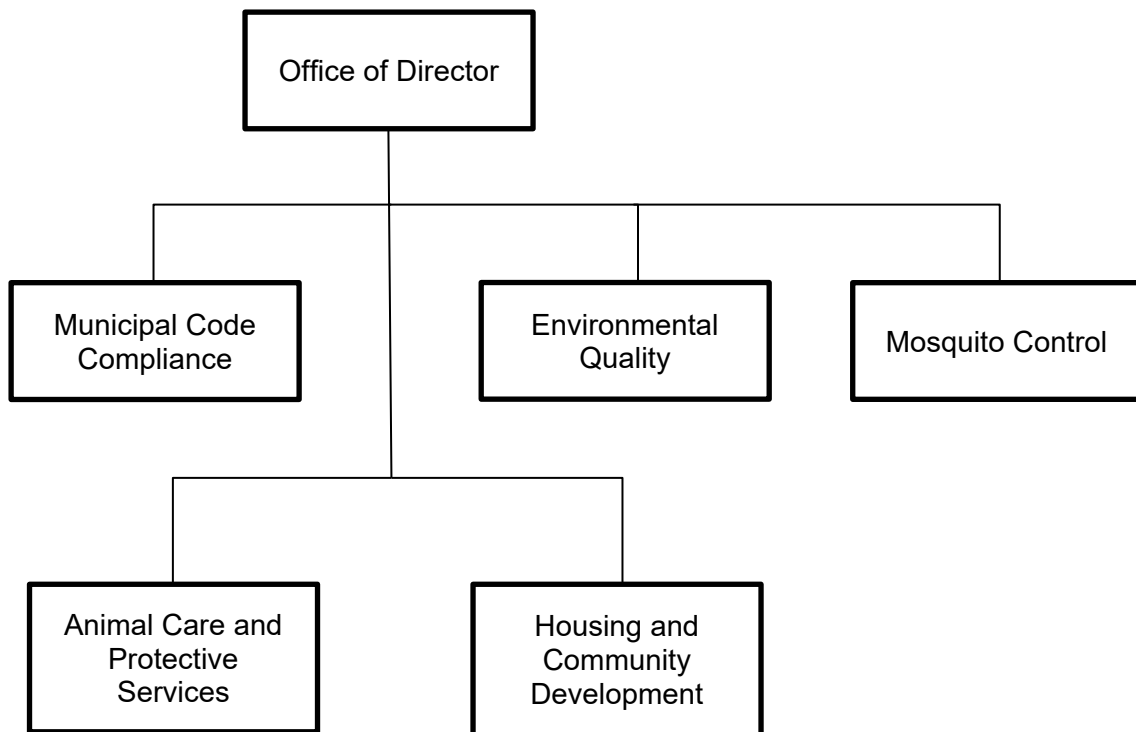
Municipal Code: Chapter 34

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Office of Director

To serve the citizens of Jacksonville by enhancing the quality of life through administration of regulatory programs to protect our natural environment and safeguard the public health, safety, and welfare in a cost effective results-oriented manner. To provide financial and management support to its five divisions: Animal Care and Protective Services, Municipal Code Compliance, Housing and Community Development, Environmental Quality, and Mosquito Control.

City Link / 630-CITY

630-CITY is Jacksonville's trusted resource connecting customers to city services, while creating the ultimate service experience. Their goal is to expand customers' knowledge, enrich perceptions of city government, and empower them to utilize the full range of resources.

Neighborhood Services Office

Focuses on citizen participation and neighborhood organizations and communication between local government and our citizens. This office works with Jacksonville's community and civic organizations, businesses, non-profits, appointed city officials and elected representatives to help make Jacksonville's neighborhoods great. The Neighborhood Organization Directory is a web-based list of community-based organizations. There are over 170 organizations listed including neighborhood associations, non-profits, homeowner associations, community development corporations, condo associations, faith-based and businesses. The Neighborhood Organization Directory can be helpful to city departments and elected officials that wish to contact and inform active organizations. Information from the database can be sorted by council district, planning district or zip code.

Clean It Up, Green It Up

Supports a broad array of volunteer programs and the operations of the Keep Jacksonville Beautiful Commission. The mission statement of Keep Jacksonville Beautiful is to support community beautification, enhance community pride and improve the quality of life in Jacksonville through provision of outreach, educational activities and programming. The Clean It Up, Green It Up program has established a strong presence in the community and produces substantial benefits to the City.

HIGHLIGHTS AND GOALS:

- Optimize the customer experience by providing accurate information with a sense of warmth and compassion in a timely manner.
- Collaborate with city departments to improve processes and the customer experience.
- Empower customers by sharing information about how to access and utilize the self-service options.
- Explore alternative communication channels to ensure accessibility for all customers.
- Create and encourage a healthy, productive, and engaged team.
- Collaborate with the Information Technologies Division (ITD) on the Customer Relationship Management system project.
- NSO will continue to work with the six Citizen Planning Advisory Committees (CPACs) to act as the City's liaison with community organizations and neighborhood associations to enable them to better communicate with City government. Additionally, NSO will manage CPAC administration and training and Neighborhoods Awards Program.
- NSO will manage the following: Neighborhood Action Plans, Town Center initiatives, Neighborhood Organization Directory database and Strategy Three – CommUniverCity program.
- Support the Keep Jacksonville Beautiful Commission and Clean It Up/Green It Up program and the Park Safety Council.

ANIMAL CARE AND PROTECTIVE SERVICES

FUNCTION:

The division is responsible for the enforcement of city ordinances under Chapter 462 and state statutes Chapters 828, 823, 767, and 386, which relate to the care and protection of domestic and companion animals. The Division investigates animal cruelty and neglect, picks up stray animals, and addresses community concerns regarding animals. It also houses lost and stray animals, assists citizens with animal-related problems, and provides community education and information about animal care and safety to citizens. The division places adoptable animals into new homes both directly through adoption and indirectly by utilizing a network of Pet Placement Partners. The Division provides pet licensing services to verify rabies vaccination and to assist in returning animals to their owners when they are lost. It oversees SPAY-JAX, a spay / neuter program for low income families. Furthermore, the division also receives funding from the General Fund - GSD (SF 00111), Spay and Neuter Rebate Trust Fund, and Veterinary Services and Training Trust Fund.

HIGHLIGHTS AND GOALS:

- Increase animal adoptions to achieve best practices benchmark of 60% live intake through adoption programs.
- Improve community involvement and increase volunteer recruitment by 25%.
- Decrease daily in-shelter population by 2%.
- Create opportunities and programs for staff development and training to continually improve customer service and employee knowledge, skills, and abilities.
- Obtain training for all animal code enforcement officer to be certified as animal cruelty investigators.

MUNICIPAL CODE COMPLIANCE

FUNCTION:

The division inspects properties to determine existence of code violations and enforces codes to achieve compliance of observed violations via compliance by owner, contract compliance, *Warning/Paying Citation* process, or Special Magistrate adjudication. Chapter 518 - Property Safety and Maintenance addresses the following public health and safety issues: unsafe structure violations, commercial and residential minimum building standards violations, abandoned/junk vehicle violations, and environmental nuisance violations. Chapter 656 – Zoning addresses local zoning code standards. Chapter 741 - Zero Tolerance on Litter addresses illegal signs on public rights-of-way. Chapter 745 – Addressing and Street naming regulations mandates proper display of address numbers on commercial and residential properties. If owners fail to correct violations, the division refers enforcement cases to a Special Magistrate for adjudication and subsequent Orders to Correct and/or fines, issues *Paying Citations*, or directs abatement of nuisance or unsafe structure violations by city contractors.

HIGHLIGHTS AND GOALS:

- Respond to citizen requests promptly while educating citizens on methods of voluntary compliance.
- Lead multiagency task forces to combat nuisance on commercial and residential properties.
- Coordinate natural disaster assessments and notify all City agencies of the needs of the community following a catastrophe.
- Secure abandoned properties and demolish unsafe structures within the community.
- D.A.R.T. (Drug Abatement and Response Team). Work in conjunction with JSO, JFRD, and BID on reported drug houses in neighborhoods.
- Conduct proactive blight enforcement projects within neighborhoods in all areas of the City.
- Conduct commercial corridor assessments to improve the quality of life for neighboring citizens.
- Improve the Downtown Neighborhood by working to secure abandoned buildings and promote neat and attractive property maintenance.
- Partner with the Sheriff's Office to reduce homeless camps on abandoned and vacant property.

- Attend community meetings and forums to educate the public on blight reduction and to promote community pride.
- Attend the planned neighborhood walks to assist the administration and JSO in community outreach and compliance education.
- Attend Townhall meetings with Council members to listen, educate, and address neighborhood concerns.

MOSQUITO CONTROL

FUNCTION:

To provide countywide mosquito control, to protect the public health by suppressing mosquitoes capable of transmitting disease, and to educate the public.

HIGHLIGHTS AND GOALS:

- Continue aerial ULV treatment to control the nuisance of the mosquitoes for the health and safety of citizens.
- Continue to work with local stakeholders in implementing the Everbridge early notification system to advise the public of treatment plans.
- Collaborate with the Department of Health in enhancing public education on premise sanitation to prevent large mosquito populations and the diseases that they transmit.
- Research GPS based vehicle tracking system that is compatible with our Field Seeker software for implementation to track and plot our ground adulticide applications.
- Monitor potential resistance of local mosquito species to insecticides using bioassay tests to improve the efficacy of treatments used to control adult flying mosquitoes.
- Enhance organizational effectiveness and efficiency through continued development of a highly skilled and motivated workforce team that continuously improves its service to our customers through leadership and accountability.

HOUSING AND COMMUNITY DEVELOPMENT

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The City of Jacksonville expects to receive \$6,908,112 in CDBG program funds, which will be used for eligible community development activities throughout Duval County. All the CDBG funds are projected to be used for activities that benefit persons of low and moderate income as indicated in Section III of the Fiscal Year 2021-2022 Proposed Projects of the City's Consolidated Plan / Action Plan. This is the 47th year the City has received CDBG funding.

- The City of Jacksonville expects to receive \$3,924,186 in HOME funds from HUD, which will further increase the availability of decent, safe, and affordable housing for individuals below 80% of the area median income.
- The City of Jacksonville expects to receive \$2,601,336 in HOPWA funds from HUD, which will be used by non-profit agencies to carry out activities that address the priority needs and community-identified objectives associated with housing persons with HIV/AIDS. The geographic area of the Jacksonville Eligible Metropolitan Area (EMA) is comprised of Duval, Clay, Nassau, St. Johns, and Baker Counties.
- The City of Jacksonville expects to receive \$560,440 in ESG funds from HUD, which will be used for the prevention of homelessness.
- The City of Jacksonville expects to receive \$4,126,133 in SHIP program funds from the State to produce and preserve affordable homeownership and multifamily housing for low, moderate, and middle-income families.

ENVIRONMENTAL QUALITY

FUNCTION:

The division administers and monitors the regulatory oversight of the City of Jacksonville's air and water resources with specific focus on pollution control. The division enforces laws and compliance assistance related to air, odors, noise, surface water, groundwater, underground storage tanks, hazardous wastes, and emergency response (hazardous materials). EQD creates a cleaner, safer environment; thus, improving quality of life and fostering greater potential for economic growth and development with less governmental restrictions on future growth. The Environmental Protection Board (EPB) adopts and enforces rules to implement environmental health and quality of life for the community.

HIGHLIGHTS AND GOALS:

- EQD will conduct inspections of petroleum storage tanks at commercial facilities to ensure compliance with regulations established to prevent groundwater contamination from improper installation, operation, or removal of storage tank systems.
- EPB sponsored two major festivals and provided information to attendees – Jax Aquafest and EnviroFest. These festivals are estimated to reach over 3,000+ residents. The EPB, also coordinated and presented the annual Environmental Symposium, which offers an opportunity for citizens, regulatory agencies, environmental consultants, and elected officials a setting to interact with each other.
- EPB anticipates funding for potential projects to improve water quality, studies of, or reports, on environmental issues and other projects that advance education, promote sustainable practices, and support the protection of natural resources.
- The Erosion and Sediment Control Program (ESC) continues historically high demand for inspections of construction sites for both the protection of the County's waterways and in response to State mandates for increased inspection activity related to the NPDES permit for the City's storm water system (MS4).
- The Hazardous Materials Emergency Response Activity promotes effective and efficient government facilitation by allowing the Jacksonville Fire and Rescue Department (JFRD) to free up their resources through recognition of EQD's jurisdiction over cleanups for emergency incidents and long-term hazardous materials.
- The Ambient Air Monitoring function will continue to work together to ensure that Duval County remains in attainment with ambient air quality standards.
- The Asbestos Program will continue to promote the health and wellness of the citizens of Duval County by monitoring and enforcing compliance the federal asbestos rules for demolition and renovation activities.

OFFICE OF ECONOMIC DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

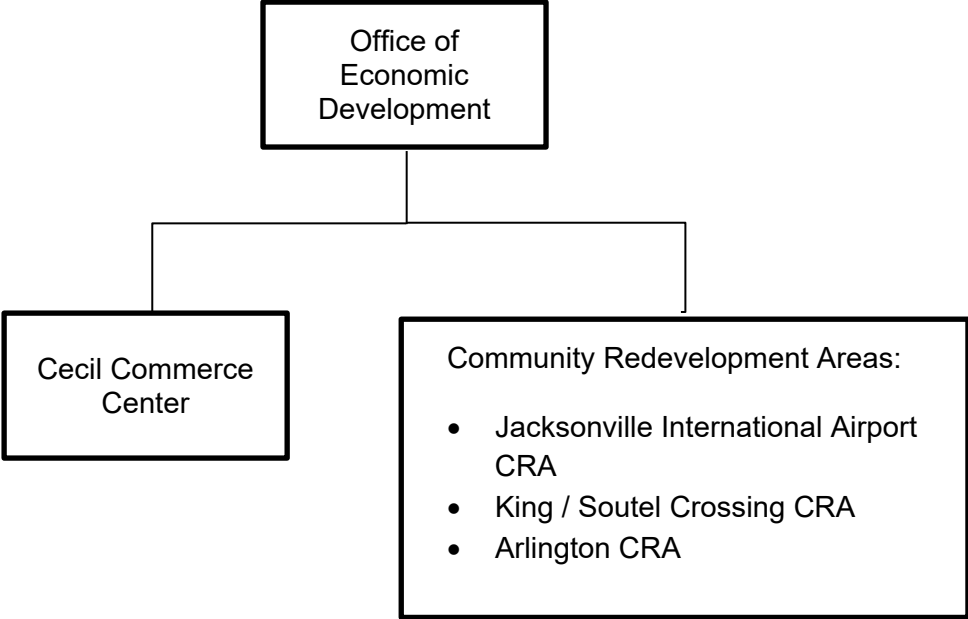
Municipal Code: Chapter 26

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF ECONOMIC DEVELOPMENT

HIGHLIGHTS AND GOALS:

- Evaluates available local incentive programs, makes adjustments where necessary, to respond to changes in economic conditions and programs offered by the State of Florida.
- Continues to invest trust fund reserves at Cecil Commerce Center to address certain critical maintenance issues and capital needs.
- Continues to collaborate and cultivate relationships with public and private stakeholders, including JaxChamber, Enterprise Florida, and other industry leaders, to promote and maximize economic development efforts and encourage economic based jobs in the Jacksonville community.
- Works with community partners to connect businesses to available resources, including updates and assistance related to the COVID-19 pandemic.
- Continues to promote and invest in programs to help improve economically distressed areas, including the Façade Renovation Grant Program, Septic Grant Programs, targeted programs in Northwest Jacksonville, and Community Redevelopment Areas (CRAs).
- Evaluates standard operating procedures and make necessary adjustments to ensure adequate internal controls are in place.

OFFICE OF ETHICS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 6

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

To further embed ethical culture throughout the consolidated City of Jacksonville by strengthening & expanding training and programming.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT

FUNCTION:

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

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

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

HIGHLIGHTS AND GOALS:

- Facilitate transition of Ethics Office leadership from current Ethics Director to new Ethics Director to ensure program continuity.
- Employment of new attorney position to assist with the resolution of increased conflict of interest and other ethics laws inquiries.
- Development and implementation of five-year Strategic Plan to implement mission.
- Continue development & presentation of comprehensive, interactive & targeted virtual training for City elected officials, employees & Board and Commission members (estimated at over 1500 individuals trained annually).
- Continue providing proactive compliance & risk assessment advice on a daily basis to City elected officials, employees and Boards & Commissions members on all ethics related issues (estimated at over 100 inquiries/requests answered monthly).
- Develop and publish manuals for Department Ethics Officers and Boards/Commissions staff summarizing most relevant and applicable state and local ethics laws (to be distributed to over 70 City Boards).
- Develop and publish supplemental materials to Boards and Commissions manual summarizing most relevant and applicable state and local ethics laws for Boards.

- Continue working with Department Ethics Officers to develop and implement gift policies for each City Department and Independent Agency throughout the consolidated City of Jacksonville that specifically addresses identified risks in each Department and Independent Agency.
- Manage the City's ethics helpline.
- Assist the Ethics Commission in enforcing Jacksonville Ethics Code, Chapter 602.
- Facilitate the Ethics Commission's completion of its work and strategic initiatives.
- Recommend revisions to Jacksonville Ethics Code to make the law clearer to understand and more relevant and responsive to issues that arise.
- Expand training and programming in a coordinated effort with Department Ethics Officers of the various departments, divisions, and agencies in the consolidated City of Jacksonville (the Ethics Coordination Council) to increase effectiveness

OFFICE OF GENERAL COUNSEL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 7

Municipal Code: Chapter 25

DEPARTMENT VISION:

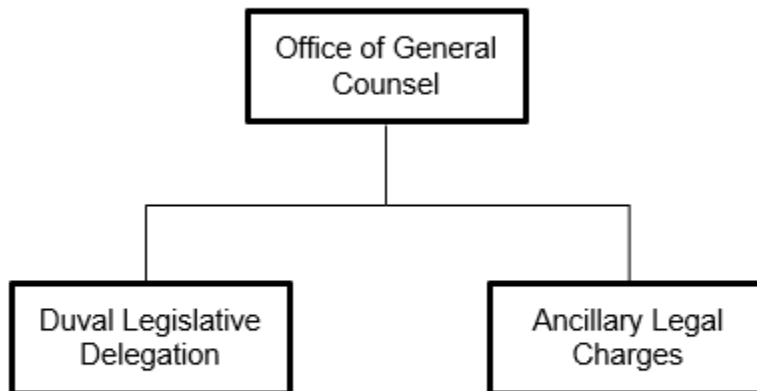
To be open and accessible to our clients, the Consolidated City of Jacksonville, inclusive of the Constitutional Officers, the Duval County School Board, and the independent agencies (our “Clients”) and ensure that they have the legal services necessary to perform their missions and goals, which are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

Accomplishment of this vision will be assisted by the following:

- Hiring and retaining exceptional legal talent and support services.
- Maintaining good communication with our Clients to ensure that they have the latest information necessary from the Office of General Counsel to further their respective goals and avoid expensive legal disputes.
- Working with the consolidated government to heighten efficiency and lower costs within the Office of General Counsel.
- Approaching each expenditure as if the money were our own.

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF GENERAL COUNSEL

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Focus on providing front-end participation in City negotiations and initiatives for the purpose of avoiding and limiting legal exposure and multi-million dollar liability.
- Address the growing needs for legal services of the independent agencies and constitutional officers.
- Continue to provide quality cost effective representation to the consolidated government in a variety of legal disciplines in order to best protect the City of Jacksonville's legal and fiscal interests.
- As the legal office for the Consolidated Government for the City of Jacksonville, the Office of General Counsel strives to hire, employ and retain highly skilled legal talent to provide excellent quality legal services with integrity and professionalism to empower our clients to make informed legal decisions.

DUVAL LEGISLATIVE DELEGATION

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continued enhancement of the Duval Delegation's website and public informational processes so as to provide local community access to the legislative process.
- Provided support to the various House and Senate Committees during Jacksonville's meeting.
- Duval County Legislative Delegation Office's Strategic Plan is to keep the State Legislature informed of the needs of the City of Jacksonville and follow funds and legislation requested by local government agencies, citizens and community organizations of Duval County.
- The Delegation Office strives to coordinate the efficient flow of information between the elected officials at the City, State and Federal levels by providing timely access and information and maintaining valuable partnerships between the local, state, and federal governments and public agencies.

ANCILLARY LEGAL CHARGES

FUNCTION:

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

OFFICE OF STATE'S ATTORNEY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part II

Duval County Charter: Article 12 Section 12.07

DEPARTMENT VISION:

The Fourth Judicial Circuit State Attorney's Office continues to be a leader in our community by focusing on the citizens we serve, the people who work in our office, innovation, and efficiency. Rethinking the role of the traditional prosecutor continues to remain a primary objective for the office, as is evaluating our processes and outcomes for greater efficiency and effectiveness.

DEPARTMENT MISSION:

The mission of the State Attorney's Office for the Fourth Judicial Circuit is to uphold public safety in a fair and just manner. Our duty to the people of Northeast Florida comprises two central tenets. The first is to keep people safe by prosecuting those who disrupt our community. The second is to ensure the pursuit of justice is done in a transparent, fair, and thoughtful way that maintains the trust of those we serve.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

While engaging in criminal prosecution or diversion, the office will:

- Continue to establish and improve programs that lead to fair and just results that will keep the public safe;
- Continue to focus on prosecution of cases involving violent crimes, particularly crimes committed with illegal crime guns;
- Enhance partnerships with law enforcement agencies to secure better outcomes for the community;
- Improve trial strategy and attorney development through education, mentorship, and training;
- Make diversity throughout the office a priority by focusing on hiring;
- Strengthen community relations through engagement, transparency, and visibility.

HIGHLIGHTS AND GOALS:

- Technical assistance and support for the Gun Crime Intelligence Center remains a consistent focus of the office. Maintaining the gains made in FY 2021 to reduce violent gun crime, including homicides, remains a priority.
- Continued progress in meeting the objectives of our FY 2019 Innovative Prosecution Solutions grant. The grant is an opportunity to develop and implement data-driven policies and meaningful performance measures for our Targeted Prosecution Unit and Community Prosecution programs to combat gun crime violence over the next year.
- Attorney recruitment and development continue to remain significant priorities. The office seeks to enhance and formalize a rigorous training regimen for these attorneys through in-house and reputable in-state training seminars and conferences.
- Community engagement proved challenging due to the pandemic. The SAO launched its Community Crimes Strategies Unit, and it continues to develop relationships within the community to enhance public safety and trust within the criminal justice system.
- The office received grant funding to launch a Cold Case initiative. The program provides funding and support for a team of prosecutors and investigators to review unsolved homicides. The unsolved homicides are examined for solvability factors and updated forensic examinations.
- In December 2020, the office launched its data dashboard, allowing the public to see data associated with various metrics across the office, ranging from organizational efficiency to community safety. The office's data dashboard working group will continue to refine the data dashboard in FY 2022.

- In what office research has indicated, the office created the first public-facing Strategic Plan for a prosecutor's office in the country. The plans reflect goals and priorities for FY 2021-22, with five priorities ranging from increasing public safety to strengthening victim services.
- The office will continue to recruit the most qualified candidates to serve the office as Assistant State Attorneys.
- The office's data dashboard working group will continue to refine the data dashboard in FY 2022, creating additional performance measures and updating the dashboard with the most recent data.
- The office will continue to focus on violent gun crime, enhancing both Targeted Prosecution and our Community Prosecution unit to maintain the gains made in FY 2021 to reduce violent gun crime.
- The development of our Cold Case initiative will continue in FY 2022, and beyond the current grant term. The technical assistance received, and processes implemented will work to solve prior unsolved homicides.
- The continued work toward successfully accomplishing priorities established in the office's Strategic Plan.

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.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

HIGHLIGHTS AND GOALS:

During the fall of FY 21, the OIG secured funding support agreements from JEA, JTA, JAXPORT, JHA, JAA and PFPF totaling \$145,000 per year for Fiscal Years 2021 and 2022, an increase in revenue in the amount of \$30,000 per fiscal year.

In October of 2021, the OIG achieved initial accreditation from the Commission for Florida Law Enforcement Accreditation, Inc.

The OIG will continue to work responsibly with the Office of the Mayor, the City Council, Consolidated Government officials and employees, Independent Authorities, and the Citizens of Duval County to enhance effectiveness and efficiency within the Consolidated Government.

Execute its mission during FY 22 to address fraud, waste, and abuse complaints in accordance with the highest professional standards. This will be accomplished through maintaining compliance with CFA accreditation standards.

Ensure OIG staff members are acting in accordance with the most current best practices. This will be accomplished through maintaining professional memberships with the Association of Inspectors General, of which the OIG is a national and chapter member, and the Institute of Internal Auditors, etc.

Work collaboratively with Independent Agencies to promote efficiency and effectiveness of government. This will be accomplished through updating and/or developing protocols for reporting fraud, waste and abuse to the OIG.

PARKS, RECREATION AND COMMUNITY SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

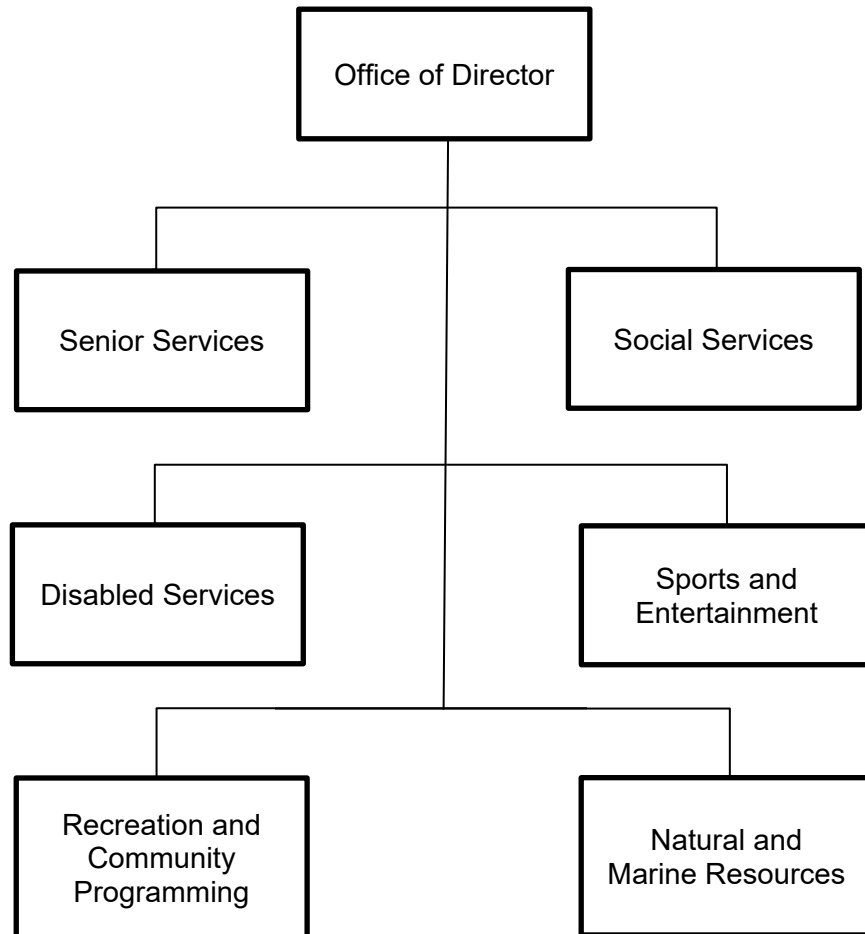
Municipal Code: Chapter 28

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of Director provides executive, administrative and management direction for six divisions: Disabled Services, Natural and Marine Resources, Recreation and Community Programming, Senior Services, Social Services, and Sports and Entertainment. The Office of the Director also provides direct oversight and management for the Cooperative Extension Services and Community Relations Office.

HIGHLIGHTS AND GOALS:

- Seek additional partnership opportunities utilizing the Parks Partnership Program.
- Continue to focus on improving customer service by expanding on-line services for additional facilities, permitting, and community classes.
- Focus on improving ADA access and increase Adaptive Recreation programming.
- Utilize the Parks assessments as a tool in planning repairs, maintenance, and upgrades of facilities.
- Improvement of facilities at Kathryn Abbey Hanna Park and Huguenot Memorial Park to expand the overall customer experience.

DISABLED SERVICES

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Improve program access in underserved communities by identifying education and empowerment driven programming.
- Improve employment among citizens with disabilities by continuing to offer training and education to both candidates and HR professionals, as well as continued development of the Division's Mentoring Program.
- Continue to provide technical support to City departments and partner agencies, continued management of the City's ADA Transition Plan.
- Continue to provide education via the Disabled Parking Enforcement Program and Title III Program by creating additional literature and partnering with local agencies.
- Increase Adaptive Recreation participation by offering additional recreation activities such as Kayaking, Cycling, and Athletics in Jacksonville Parks and working to develop an Adaptive Recreation Programming Guide and Strategic Plan.
- Identify grants that supplement funding for current services and fill service vacancies for citizens with disabilities.
- Continue to provide educational events that promote accessibility, improve access, and promote inclusion.

NATURAL AND MARINE RESOURCES

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Huguenot Memorial Park was severely damaged by both Hurricane Matthew and Hurricane Irma in 2016 and 2017, respectively. The campground and pavilion rentals will continue rebuilding in FY 22, with the focus on landscape improvements and new playground replacement. The management plan will be renewed in FY 22.
- The Division will continue to focus on increasing customer relations at Kathryn Abbey Hanna Park throughout FY 22. Hanna Park staff will take a more active role in the sea turtle monitoring program. Several projects within the Capital Improvement Plan (CIP) are scheduled to be completed in FY 22, which will increase attendance and user satisfaction.
- Focus will continue on activating the waterways and working on both Hurricane's Matthew and Irma repairs that require engineering services.
- Continue to work in partnerships with the Florida Forest Service to focus on updating the forest management plan and the Student Conservation Association to provide two 26-week internship opportunities for young adults.

RECREATION AND COMMUNITY PROGRAMMING

FUNCTION:

The Recreation and Community Programming Division provides active recreation opportunities to Jacksonville residents and visitors through programming at staffed community centers and recreational complexes, youth and adult athletic leagues and public swimming facilities. The Division manages partnerships at various community centers and coordinates pavilion rentals, center rentals and special use permits. The Division maintains more than 35,000 acres of park space and facilities to create a safe and aesthetically pleasing experience for all.

HIGHLIGHTS AND GOALS:

- The Division will utilize \$3.5 million in capital funding for pool upgrades and park maintenance and upgrades for FY 22.
- The Division will focus additional efforts in sanitizing equipment and amenities due to COVID-19 protocols to ensure the safety of patrons and employees.
- In FY 22, the Division will continue to improve and expand services and facilities to provide citizens quality recreational experiences.
- Focus on improving the quality of park amenities by repairing and replacing features that are outdated and at end of useful life.
- Programming will focus more on providing improved and additional programming for at risk youth and the quality assurance of programs.
- The Division will continue partnering with the Kids Hope Alliance in providing afterschool and summer programs implementing internal methods to evaluate the quality of these programs.
- It is through improved and quality programs and facilities that the Division will assist Mayor Curry in his goal of improving the City of Jacksonville's overall health level, providing a safe environment for its citizens, and ultimately creating One City One Jacksonville.

SPORTS AND ENTERTIANMENT

FUNCTION:

The Sports and Entertainment Division works alongside many community stakeholders to enhance the region's economy by attracting events and opportunities to the First Coast. The Division, with partners such as the JAXSPORTS Council, Visit Jacksonville and the JAX CHAMBER, will continue to identify and recruit a diverse portfolio of events that strategically drive value to the community and make Jacksonville a competitive market for hosting events. The Division is further responsible for directing the city's facility manager, which manages six city-owned facilities, in achieving the Division's business plan and goals. In addition, the Division manages several lease agreements for facility tenants and event rights holders.

HIGHLIGHTS AND GOALS:

- Continue to support numerous sporting events such as: TaxSlayer Gator Bowl, THE PLAYERS Championship, Florida vs. FSU Baseball, Donna 26.2, Gate River Run, P1 Powerboat, and others.
- Continue to provide effective and efficient oversight of the Sports & Entertainment Complex Capital Maintenance Fund (CMF), as well as capital projects in the non-Sports Complex venues.
- Successfully produce events such as the Florida-Georgia Football Game, Martin Luther King, Jr. Breakfast, Jacksonville Jazz Festival, World of Nations, Sea & Sky Airshow, Veterans Day Parade, Downtown Holidays, Light Boat Parade, and the Fourth of July Celebration.
- Continue to support and provide superior service to City of Jacksonville permitted events.

SENIOR SERVICES

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continue to provide meal delivery service to the homebound, seniors and disabled residents in Duval County through Meals on Wheels.
- Received increased direct Federal funding to continue to support seniors with home improvement challenges, behavioral health support, and program sponsorships.
- Partner with Memorial Hospital Behavioral to provide mental counseling for low to moderate income seniors.
- Continue Senior Expo with emphasis on health screenings, testing, and Medicare enrollment.
- Partner with City Council to host the Senior of the Year Award to honor the achievement of seniors who have accomplished outstanding volunteer services to the community.
- Host the Legislature Forum; a town hall meeting in which the Duval Legislative Delegation members answer questions and update key items of legislation related to seniors.
- In FY 22, the City of Jacksonville joined the AARP Network and the World Health Global Network of Age-Friendly States and Communities. The Council on Elder Affairs (COEA) will spearhead the Age-Friendly Jacksonville Initiative.

SOCIAL SERVICES

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continue to deliver services and assistance to victims of human trafficking as related to Ordinance 2020-152-A.
- Continue to aggressively pursue the recovery of indigent burial and cremation costs through probated estates and insurance benefits.
- Continue the Ryan White “End the HIV Epidemic” that will expand medical services to the HIV population and support use of Mobile Medical Units in targeted zip codes.
- Continue to identify and intervene in potentially lethal domestic violence situations through INVEST (Intimate Violence Enhanced Services Team), a collaborative partnership staffed by the Social Services Division, Hubbard House, and the Jacksonville Sheriff’s Office.
- Expand opportunities for citizens to access the Emergency Financial Assistance Program for rent and utility assistance due to limited online applications and telephone interviews during the COVID-19 pandemic.
- Continue the Burial and Cremation Program to provide dignified, professional disposition of decedents declared indigent or unclaimed when the death occurs in Duval County.

PLANNING AND DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

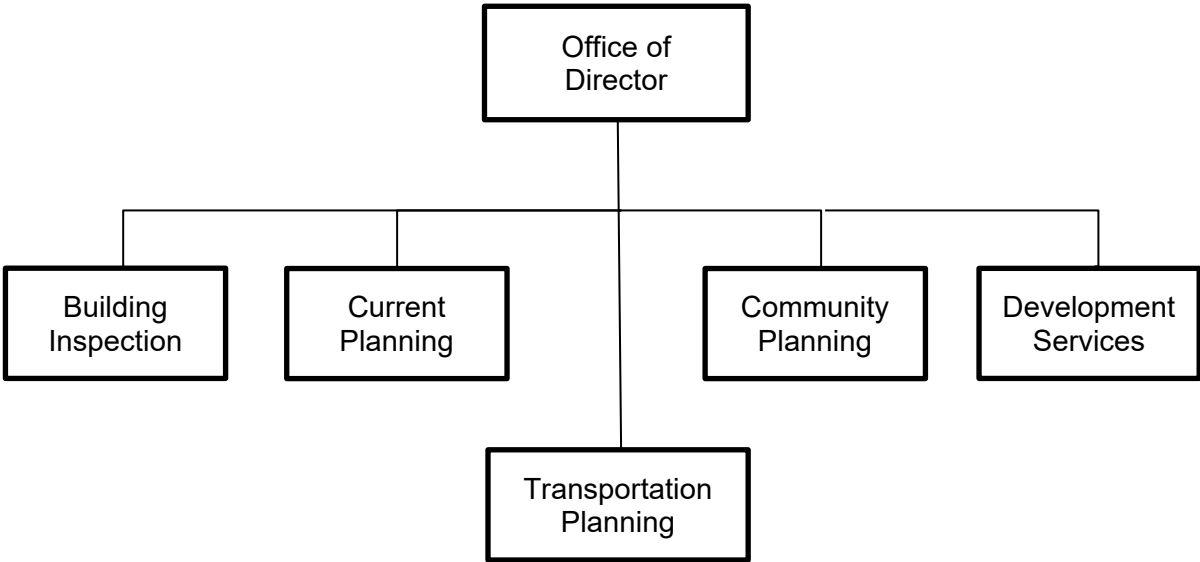
Municipal Code: Chapter 30

DEPARTMENT VISION:

We strive to create a city of distinctive, healthy, and sustainable neighborhoods, and to be a recognized leader in efficient and effective planning.

DEPARTMENT MISSION:

Provide sound planning services, a simplified regulatory and permitting process, and a shared city-wide vision for our natural and built environment.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of the Director of Planning and Development provides technical, financial, managerial, and administrative support to the Department and associated boards and commissions.

HIGHLIGHTS AND GOALS:

- Review changes to the City of Jacksonville's Zoning Code for consistency with the 2030 Future Land Use Element.
- Develop guidelines for context-sensitive streets.
- Implement the 2030 Mobility Plan.
- Implement Vision Plans for the City of Jacksonville.
- Streamline the regulatory review process for historic and urban neighborhoods.

BUILDING INSPECTION

FUNCTION:

The Building Inspection Division (BID) is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and other City of Jacksonville related building ordinances. The Division's primary role is to ensure the safety of buildings by performing plan review and inspections of constructed work to ensure compliance with the State's building, electrical, mechanical, plumbing, and gas codes. In addition, the Division performs plan review and inspections, and issues permits for tree removal, site clearing, and sign permits.

HIGHLIGHTS AND GOALS:

- Completing requested inspections on the date requested, regardless of the increased workload.
- Steady increase in the number of building permits submitted electronically. Electronic submitted items save the expense of scanning items into archives.
- Continue to work with ITD to upgrade BID's permitting software to improve customers' experience with the system and overall workflow division of tasks.

COMMUNITY PLANNING

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Propose adoption of the amendments 2030 Comprehensive Plan in accordance with Chapter 650 to implement recommendations in the approved 2018 Assessment Report of the 2030 Comprehensive Plan.
- Process 2030 Comprehensive Plan Future Land Use Map and text amendment applications.
- Provide professional and administrative support to the Joint Planning Committee to implement

and update the Public Schools and Facilities Inter-local Agreement and the Public Schools and Facilities Element.

- Provide professional and administrative staff support to the Adaptation Action Area Working Group as they consider the potential impacts of and responses to coastal flooding.
- Process over 1,000 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.
- Support the Historic Preservation Commission in recognizing outstanding preservation projects.
- Apply for 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.
- Apply for and administer EPA Area Wide Planning grants and EPA Cleanup grants.
- Assist owners of contaminated parcels to obtain legislative approval for brownfield area designations.
- Implement and oversee contractual requirements of the Manatee Protection Plan including development of the annual implementation report, the boater compliance study, and education/outreach.
- Compile the annual Capital Improvements Schedule of Projects update in accordance with Florida Statutes Section 163.3177(3)(b).
- Manage the Manatee Protection Plan and related activities such as the manatee boat traffic study and the annual implementation report.

CURRENT PLANNING

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continue to implement and upgrade the Land Use and Zoning Application Portion, a well-based submittal of zoning applications.
- Continue to update Chapter 656, Zoning Code, to be consistent with the 2030 Comprehensive Plan.
- Continue to address short-term growth and development issues through review of proposed zoning changes.
- 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).
- Administer zoning overlay districts including Downtown, Mayport, Springfield, San Marco, and Riverside-Avondale.
- Provide technical assistance to the LUZ Committee and Citizens Planning Advisory Committees.

DEVELOPMENT SERVICES

FUNCTION:

The Development Services Division encompasses various activities involved in regulating local land development. The major activities include the Review Group, Zoning Counter, Concurrency and Mobility Management System Office (CMMSO), the Addressing Office, and the newly added Drainage Compliance Section. The Review Group receives and provides site development plan review and inspection services for subdivisions, commercial, roadway and drainage projects, issues and inspects right-of-way permits, and is responsible for flood plain determination. The Zoning Counter ensures applicants apply for allowable uses of the property and accepts applications for zoning variances, administrative deviations, and other waivers. The Addressing Office takes the lead role in coordinating 9-1-1 emergency addressing and issues new addresses and adds them to the City's GIS system. The Review Group, Zoning Counter, and Addressing is funded within Special Revenue Fund 159. The Concurrency and Mobility Management System Office coordinates the intake of all concurrency and mobility fee applications and transmits information electronically to the various testing agencies and departments. Concurrency is tested for solid waste, storm water runoff, potable water, sanitary sewer, and recreation and open space. Mobility reviews encompass traffic circulation and mass transit public facilities. CMMSO is funded by Special Revenue Fund 112 and administers both the Concurrency Management and Mobility Fee Systems.

HIGHLIGHTS AND GOALS:

- The portion of the Division formerly funded within the General Fund (Addressing, the Review Group, and Zoning Counter) is now funded within Special Revenue Fund 159. The Division receives a portion of most building inspection permit fees for its required review of these permits. The Division continues to work with the Building Inspection Division to enhance its application system to include consideration of right-of-way permits as well as 10-set (civil plan review) submittals.
- The Concurrency and Mobility Management System Office (CMMSO) within the Division is funded by Special Revenue Fund 112 and administers both the Concurrency Management and Mobility Fee Systems. The CMMSO continues to process applications for concurrency and mobility fee applications, and collect mobility fees, fair share assessment fees, and development agreement fees. The CMMSO also supports the newly created Technical Advisory Committee (TAC) to provide technical assistance in providing updates to the Concurrency and Mobility Management System Handbook. The CMMSO will be involved in the five-year update of the Mobility Plan, which will involve working with a consultant and the Mobility Plan Task Force Group

TRANSPORTATION PLANNING

FUNCTION:

The Division encompasses various activities involving long range transportation planning for City's roads, bicycle, and pedestrian facilities. The major activities include calculating of mobility fees, in conjunction with the Concurrency and Mobility Management Office, for land development applications, reviewing of traffic circulation for site plans, calculation of trips and trip accounting for the Transportation Management Area (TMA), and providing city representation at local, regional, and state level. The division also reviews trip generation, traffic impact analyses, and Notice of Proposed Change transportation analyses, identifies multi-modal transportation needs, and creates mobility funding plans for improvements. The Transportation Planning Division maintains the data of functionally classified roads within Duval County. They collect traffic data on all functionally classified roads on an annual basis. They conduct trend analyses such as accident collision rates, demographic changes, and traffic volume projections. The division provides long range modeling and multi-modal transportation plans for the city. The Transportation Division is also responsible for the update and implementation of the Transportation and Transit Elements of the City's Comprehensive Plan.

HIGHLIGHTS AND GOALS:

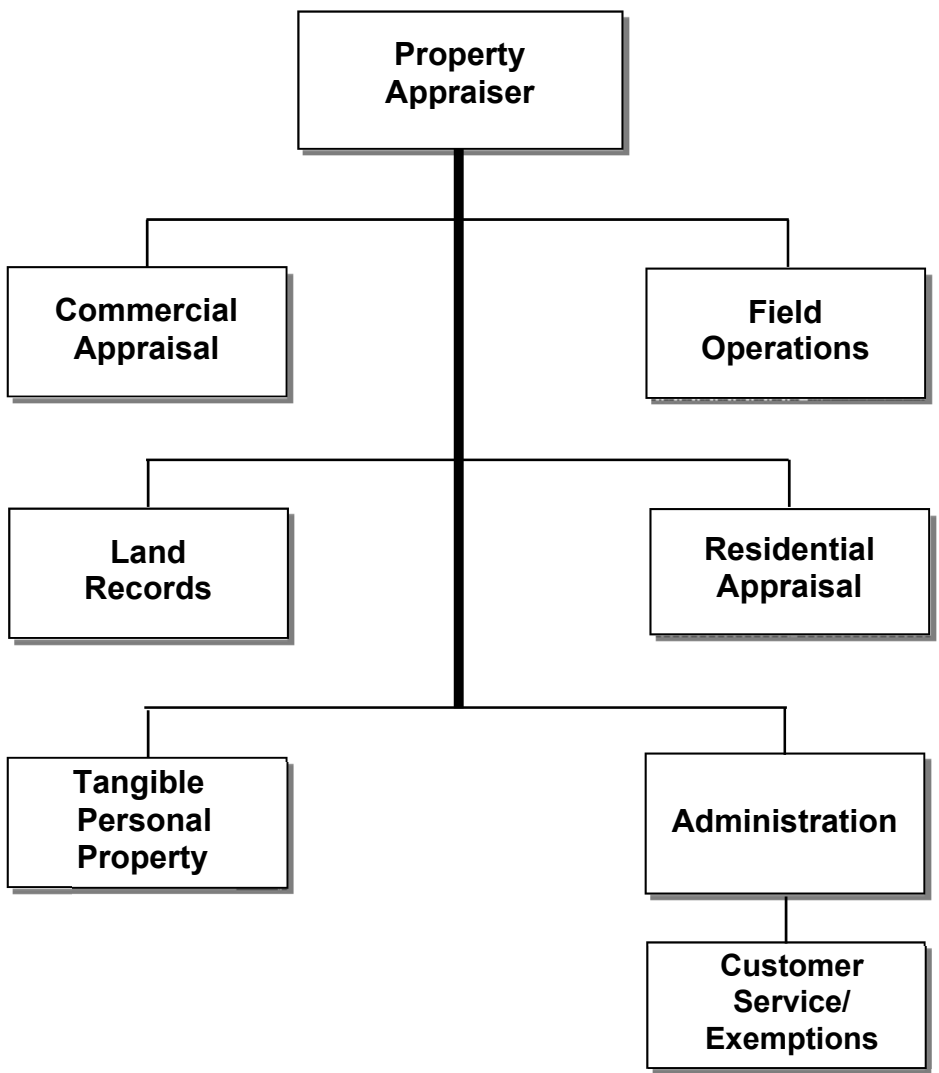
- Update of the Mobility System Plan. The Mobility System Plan is required to be updated every 5 years. These updates entail policy creation, recommendations of best practices, ordinance code revisions and implementation of the Mobility Plan. The updates identify and prioritize cost feasible, multi-modal transportation infrastructure improvements for pedestrian, bicycle and roadway projects. The revision creates new performance measures, updates costs and recalculates the Mobility Fees per zone.
- Implementation of the Pedestrian and Bicycle Master Plan, adopted by City Council in May 2019, to improve road safety for vulnerable road users (e.g. people who walk, wheelchair, bike, scooter, etc.). This entails preparation of Strategic Neighborhood Action Program for Pedestrians (SNAPP), Targeted Roadway Improvements for Pedestrians (TRIPS) and conducting Lane Elimination Studies. These types of analyses include the creation of maps of priority areas, establishing priority neighborhoods based on needs, convening neighborhood walk audits, establishing sidewalk prioritization and recommending sidewalk repairs, replacement and infill that will contribute to the reduction of pedestrian fatalities and serious crashes and preparation of Conceptual Design Plans for future improvements.
- Update and improve the Transportation Element of the 2030 Comprehensive Plan. Transportation is essential to the well-being, function, and prosperity of the City and communities alike. Transportation creates access to opportunities, links goods and services, and affects public health. The 2045 Comprehensive Plan brings new innovations to the integration of land use and transportation and focuses on a complete multi-modal transportation system. Historically, the emphasis on automobiles has created a cost burden on households, lacked transportation options, and created unsafe road conditions for all road users. Thus, the updated plan sets goals for a future with more affordable, connected, and safer transportation options.
- Support Resolution 2019-653-A, a resolution supporting the adoption of the City of Jacksonville Complete Streets Policy, to provide a safe, convenient, and accessible transportation for all road users (e.g. bike, walk, transit, drive, etc.) through a context sensitive approach. The Division supports the Context Sensitive Streets Committee which revises and makes recommendations concerning policies and design standards concerning context sensitive street solution

PROPERTY APPRAISER

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

DEPARTMENT VISION:
To earn the public's trust.

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

ADMINISTRATION

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Information Systems has continued working to make enhancements to our in-house program for Exemption Compliance that combines user input and data from our CAMA system to track potential non-compliance and fraud cases.
- IS implemented and made further refinements throughout the year to the Just Appraised application that imports deed information and updates the CAMA system.
- IS assisted the VAB with implementing the AXIA system for use by our appraisers to access, submit and track their VAB cases.
- PAO employees generously contributed to all the JaxCares supported events throughout the year. This includes the White Towel Drive benefitting the City Rescue Mission, Angel Tree & Stockings for Salvation Army, Thanksgiving Baskets for Daniel Memorial, Mother's Day items for Hubbard House, the Teen Care Cart Campaign, and the Salvation Army Back to School Drive.
- Continued to expand and encourage continuing education by opening Certified Florida Evaluator courses to all positions.
- Continue to monitor systems, and provide enhancements and improvements as needed.
- Continue to encourage employees to participate in JaxCares and PAO initiatives.
- Continue to provide tools for continuing education to all employees.

COMMERCIAL

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Provide annual appraisals for 39,000+ commercial, industrial, and governmental properties in Duval County.
- Integrating new Axia VAB system with CAMA resulting in a centralized data system that streamlines the scheduling process while providing superior access for external customers.
- Avoided litigation in twelve dispute cases through utilization of external data and internal proficiency, thus avoiding costly legal fees.
- Continued support and work of commercial appraisal operations.
- Continue to proactively prepare for VAB hearings.
- Proactively work to avoid litigation

FIELD OPERATIONS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Conducted approximately 55,000 physical inspections for residential and commercial properties via on-site inspection and use of aerial imagery.
- Physically inspected approximately 25,000 parcels due quinquennial review, permits (including new construction), and other workflow reviews.
- Posted permit information for approximately 12,570 permits received from the City of Jacksonville and municipalities.
- Drew approximately 3,000 residential houses and commercial buildings from architectural plans (blueprints).
- Five employees from the division were internally promoted to other divisions within the PAO or within the Field Operations Division.
- Seven field employees have started working toward earning their Certified Florida Evaluators license.
- Proactively conduct physical inspections via on-site inspection and use of aerial imagery.
- Continue to meet quinquennial review requirements.
- Continue to post permits received by City of Jacksonville and municipalities.
- Continue to draw houses and buildings from architectural plans.
- Encourage employees to apply for internal promotions and to participate in continuing education.

LAND RECORDS

FUNCTION:

The Land Records Division is responsible for maintaining the inventory of every parcel in Duval County. This division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. This includes sales and transfers of ownership. The county's property maps change when the composition of the land changes and the division's cadastralists adjust them accordingly.

HIGHLIGHTS AND GOALS:

- Posted 46,682 ownership transfers during the fiscal year ending September 30, 2021.
- Maintains and updates all county property records within five business days following the recording of a Lot and Block property transfer with the Clerk of the Courts.
- Updates county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Updates county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Identifies and corrects areas where aerial photographs and ARC / GIS maps have inconsistencies.
- Processed 2021 enacted zoning ordinances to GIS and CAMA within 60 days.
- Managed updates of the tax district GIS layer and CAMA database to reflect, the Cypress Bluff, Boggy Branch, and Ryals Creek CDD's and to amend The District.
- Continue to update all county property records within five business days following the recording with the Clerk of Courts.

- Continue to update county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Continue to update county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Continue to process enacted zoning ordinances to GIS and CAMA within 60 days.
- Proactively maintain GIS and CAMA databases.

PERSONAL RECORDS

FUNCTION:

The Personal Records Division, commonly known as the Tangible Personal Property (TPP) Division, is responsible for assessing all business assets, other than real estate, in Duval County. Florida law requires businesses to report and pay taxes on tangible property such as office furniture and equipment, tools, machinery and certain leased equipment. Owners of rental property must also report assets such as furniture and appliances. This division sends out return forms, receives annual tax returns from businesses and determines value based on costs of assets and state guidelines which utilize depreciation tables and index factors.

HIGHLIGHTS AND GOALS:

- Manages more than 32,000 tangible personal property accounts, including the processing of over 12,800 Tangible Personal Property DR-405 Returns.
- Began audit program utilizing external audit services company, Tax Management Associates. Audits to be conducted at a rate of 15 new audit starts per month.
- Discovers new businesses via systematic field canvases, local business news, new business licenses and filed build-out permits.
- Mails tax return forms and information regarding TPP tax laws to all new Duval County businesses that pay local business taxes to increase awareness and compliance with TPP reporting requirements.
- Continue to manage tangible personal property accounts, including the processing of over 12,800 Tangible Personal Property DR-405 Returns.
- Utilize external audit services company, Tax Management Associates, to discover TPP exemption fraud.
- Proactively search for new businesses via systematic field canvases, local business news, new business licenses and filed build-out permits.

RESIDENTIAL

FUNCTION:

The Residential Appraisal Division is responsible for assessing all developed residential property with single family homes, multifamily properties up to nine (9) units, mobile homes and residential condominiums as well as vacant residential land and agriculture land. The division's appraisers determine fair market value for all residential property in Duval County using computer modeling and standardized appraisal techniques that consider market trends and factors such as property features and conditions.

HIGHLIGHTS AND GOALS:

- Provided annual appraisals for more than 338,000 residential properties in Duval County.
- Provided annual appraisals for more than 1,600 agricultural classified properties.
- Processed and valued all parcels within new residential subdivision plats.
- Received, reviewed, and processed approximately 150 agricultural classification applications.
- Continue to provide annual appraisals for residential properties in Duval County.
- Continue to provide annual appraisals for agricultural properties.
- Proactively process and value all parcels within new residential plats.

RECORDS MANAGEMENT

FUNCTION:

The Records Management Division, commonly known as the Customer Service/Exemptions Compliance Division, assists customers who visit or contact the Property Appraiser's Office for service. This division is responsible for processing all exemption applications, determines exemption eligibility and provides outreach to property owners who may be eligible for homestead and other exemptions. Staff members from the Customer Service/Exemptions Compliance Division explain the tax roll and various documents to customers and also represent the Property Appraiser's Office at community workshops to educate citizens on laws, filing requirements and services.

HIGHLIGHTS AND GOALS:

- Manages more than 198,000 Homestead Exemptions, and more than 6,700 Senior Additional Homestead Exemptions.
- Processed more than 18,000 new exemption applications.
- Assisted more than 48,000 customers who called, e-mailed, or came into the office for service.
- Maintains quality assurance by reviewing and researching information, received through the Exemption Abuse Hotline, performing physical field inspections, and reviewing database queries. In addition, our office analyzes both statewide duplicate social security number records and vital statistics list.
- Processed liens totaling more than \$975,000 on properties that received exemptions for which they were not entitled for the 2021 tax year beginning January 1 through September 30, 2021.
- Conducted approximately 600 audits to ensure non-profit exemption compliance.
- Continue to manage all homestead exemptions and senior additional exemptions.
- Deliver fast processing of new exemption applications.
- Provide top service to customers who call, e-mail or walk-in to the office.
- Proactively perform quality assurance exercises.
- Proactively search for homestead fraud.

PUBLIC DEFENDER'S

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part III

Duval County Charter: Article 12 Section 12.08

DEPARTMENT VISION:

The Public Defender protects the constitutional rights (State and Federal) and liberties of all persons whose causes have been entrusted to us, by providing superior legal, ethical, and timely representation. Working together, the Public Defender Office of Florida's 4th Judicial Circuit will lead the way in protecting justice for all.

DEPARTMENT MISSION:

The Law Office of the Public Defender is dedicated to the full, fair and superior representation of all persons in the Duval, Nassau and Clay County communities who cannot afford legal counsel and are in danger of being deprived of a liberty interest due to a criminal accusation or other statutorily defined state action. It is the goal of the Public Defender's Office to protect every client's constitutional rights, to defend against discriminatory treatment and disproportionate punishment, and to ensure that no one who is innocent is ever wrongfully convicted. We are committed to providing all mandated legal services in an efficient and cost-effective manner while holding ourselves to the highest professional and ethical standards.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

To provide full, fair, and superior legal representation, when appointed by the court, to indigent persons charged with or arrested for felony offenses, misdemeanors, violation of a municipal ordinance, alleged to be a delinquent, or subject to involuntary civil commitment under the provisions of the Sexual Predator Civil Commitment Act and Baker Act.

HIGHLIGHTS AND GOALS:

- Increase the efficiency of the Public Defender's Office operation through further implementation of digital imaging which provides secure archival of records, immediate access of client files, and ensures compliance with statewide e-filing mandates. This will be accomplished through ongoing updates and utilization of software to address emerging needs.
- Provide superior, efficient representation of our clients and respond to the needs for remote court access due to the pandemic by increasing the number of video conferencing units in the jail. This will be accomplished through the purchase and installation of additional video units in the Duval County jail.

PUBLIC LIBRARY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

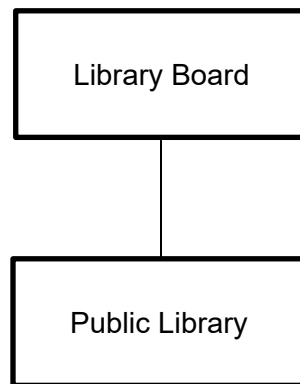
Municipal Code: Chapter 90 and Chapter 662

DEPARTMENT VISION:

Start Here. Go Anywhere!

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- Continued efforts towards 75% of Duval County households using or contributing to the library by the end of the decade (September 30, 2029).
- In FY 21, 158,828 different people used their card to access a library computer and/or check out materials (books, multimedia, or streaming media). More than 3,500,000 million items were checked out.
- During the past fiscal year, eliminated overdue fines effective July 1, 2021, removing a barrier to customer use.
- Continued efforts to inspire lifelong learning and discover by successfully offering virtual learning opportunities including adult basic education classes and formal author talks. Offered more than 2,800 programs to Duval County residents.
- Continued efforts to support the educational success of Jacksonville's youth including the transition of the Jax Kid's Book Club from the Kid's Hope Alliance. Duval County Public Schools students continue to enjoy their student library cards, with more than 6,000 students using their cards to log on to library computers or check out materials during the year
- During the past fiscal year, implemented the Urban Branch Study process.
- During the past fiscal year, improved customer access and experiences by implementing improvements to curbside pickup, self-checkout, and the library's centralized call center.
- Continue efforts to recover from impact of COVID. This will be accomplished by:
 - improving existing customer experiences
 - increasing self-service options for those who want them
 - targeting specific customer segments
 - enhancing measurement and reporting systems; and
 - building sustainability into existing services.
- Restructure for organizational growth and change. This will be accomplished by:
 - implementing a new staffing model
 - improving internal diversity, equity, and inclusion through the development of an intentional recruitment and retention strategy; and
 - expanding job-specific training to deliver high-need skills.
- Strengthen organizational efficiency and effectiveness. This will be accomplished by:
 - utilizing program, project and process management standards
 - developing policies and procedures that increase the value of and lower public's barriers to services
 - building-out volunteer programs to enhance the public's support library services
 - creating collaborative relationships with nonprofits and governmental agencies; and
 - budgeting, tracking, and forecasting expenses and revenues to maximize the value of resources.
- Initiate and successfully complete facilities projects. This will be accomplished by:
 - renovating spaces to update them for current services
 - designing new and renovated spaces for future use; and
 - performing major maintenance and replacement (carpet, paint, FF&E, etc.) to extend facility life.
- Plan for long term success. This will be accomplished by:
 - defining ten-year service needs
 - preparing ten-year facilities plan for CIP funding
 - preparing five-year technology infrastructure/systems plan for CIP funding

PUBLIC WORKS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

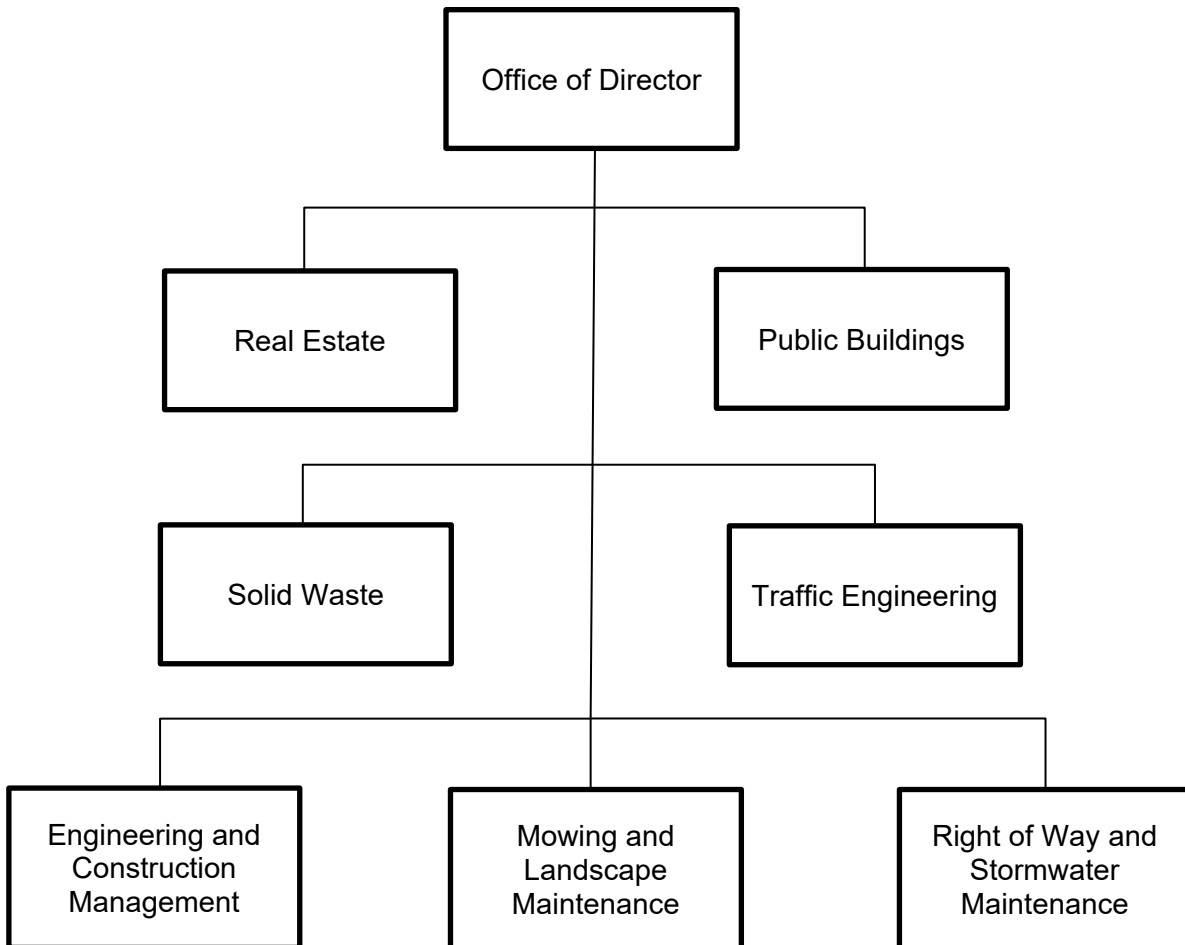
Municipal Code: Chapter 32

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 optimal service and solutions to our community's most pressing infrastructure and environmental needs.

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of the Director oversees seven divisions: Engineering and Construction Management, Right-Of-Way (ROW) and Stormwater Maintenance, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Solid Waste, and Traffic Engineering. The Office of the Director establishes departmental policies and procedures and provides financial, managerial, and administrative support to meet specific division goals, as well as collective departmental goals. The Office of the Director manages the Jacksonville Stormwater Utility and the associated capital projects along with the administration of the fees and processing of applications for residential and non-residential fee customers. The Director of Public Works serves as the Director of the Jacksonville Stormwater Utility. The Office of the Director is also responsible for the general oversight of various roadways, drainage, building, and other capital improvement projects.

HIGHLIGHTS AND GOALS:

The Office of the Director remains actively involved in the following:

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

ENGINEERING AND CONSTRUCTION MANAGEMENT

FUNCTION:

The Engineering and Construction Management Division is responsible for designing, planning, and managing projects for the City including all departments, independent agencies, and to the general public as a whole. Project types include roadways, bridges, beach renourishment, bulkheads, drainage improvements, fire stations, police facilities, parks, athletic facilities, pools, boat ramps, utility expansions, intersections, senior centers, dredging projects, trails, docks and significant repair and maintenance projects that require engineering assistance.

The duties and responsibilities of the Division are accomplished within three specialty sections:

- The Design Section manages planning, design and permitting of projects that are done by in-house staff as well as those done by professional consultants. The Design Section is also responsible for the preliminary engineering and processing of citizen petitions for curb and gutter, dirt road paving, and dredging.
- The Topographical/Survey Section provides field survey, mapping and other topographical support for design, construction and land acquisition and disposition.
- The Construction Administration Section oversees the construction phase of projects in either design-bid-build or design-build procurement methods.

HIGHLIGHTS AND GOALS:

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

MOWING AND LANDSCAPE MAINTENANCE

FUNCTION:

The Mowing and Landscape Maintenance Division has the general responsibility for performing landscape maintenance of public buildings, street rights-of-way, parks and grounds, and other miscellaneous public sites of the Consolidated Government. It also performs vegetative spraying and maintenance on the City's stormwater infrastructure. Additionally, the Division performs landscape maintenance related to the enforcement of city laws regarding the safety and cleanliness of private property.

HIGHLIGHTS AND GOALS:

- The Division will continue to address blight, mowing, and encroachment issues throughout the county and proactively address issues as they arise throughout the year.

PUBLIC BUILDINGS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Division continues to have an “emergency fund” account in order to address unanticipated repairs, requests, or emergency issues throughout the year.
- As part of the FY 21 budget, the Division was tasked with working with the Public Libraries to improve the facilities beyond the envelope of the building.
- The Division continues to address deferred maintenance at facilities throughout the City while being proactive through routine and preventative maintenance practices.
- As part of the FY 21 budget, the division was tasked with maintaining and repairing additional JFRD generators.

REAL ESTATE

FUNCTION:

The Real Estate Division is responsible for the acquisition and disposition of City real estate, the closure and abandonment of right-of-ways and easements, performing due diligence on real estate matters as requested, and negotiating third-party leases. In addition, the Real Estate Division is responsible for maintaining a transactional inventory related to the acquisition and disposition of City real estate. The Division also processes legislative requests related to real estate, on behalf of various City Agencies.

HIGHLIGHTS AND GOALS:

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

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

FUNCTION:

The Right-of-Way (ROW) and Stormwater Maintenance Division is responsible for maintaining publicly owned streets, highways, sidewalks, and drainage facilities throughout the City of Jacksonville. The

Division is responsible for maintaining thousands of miles of drainage ditches and pipes, in addition to stormwater ponds, curbs, inlets, culverts, and other stormwater facilities.

HIGHLIGHTS AND GOALS:

- Continue to proactively maintain outfall and roadside ditches in order to provide a more effective level of service for the city's stormwater management system through efforts of the Stormwater Action Team.
- Maintain approximately 3,737 miles of paved roadways, including sidewalk and curb and gutter where present, approximately 1,200 miles of roadside and outfall drainage ditches, and 10 stormwater pump stations and storm drain pipes present throughout the City.
- Repair and replace cracked and damaged sidewalks throughout the City.

SOLID WASTE

FUNCTION:

The Solid Waste Division manages, in an environmentally and economically sound manner, solid waste generated, transported, or stored in the county from public and private entities including the monitoring and collection of litter and illegal dumping along streets, and public rights-of-way. The Division also oversees the assessment and remediation of numerous former unlined dumps sites throughout Duval County. The Division supervises ongoing closures and post closures of six (6) closed landfills and an active Class I landfill (Trail Ridge Landfill). Mitigating the effects of permitting and monitoring Construction & Demolition (C & D) of landfills are additional functions of the Division as well as educating the general public on issues related to solid waste, recycling and hazardous waste.

HIGHLIGHTS AND GOALS:

- Currently managing the expansion efforts at the Trail Ridge Landfill. This will secure disposal capacity for Duval County for the next 30+ years.
- Continuous implementation of the waste tire ordinance, which strengthens regulations on the transport and disposal of waste tires.
- In FY 22, the Division will host the 9th Annual Tire & Sign Buyback. This event allows the Division to actively partner with citizens in order to clean up our county. The event continues to grow each year and we anticipate FY 22 being another successful year in helping to keep Jacksonville beautiful.

TRAFFIC ENGINEERING

FUNCTION:

The Traffic Engineering Division uses engineering techniques to achieve the safe and efficient movement of people and goods on roadways. The Division also focuses on safe and efficient traffic flow, such as road geometry, crosswalks, segregated bicycle lanes, shared lane markings, traffic signs, road surface markings and efficient operation of traffic signals. The Division monitors the signal systems through Intelligent Transportation Systems (ITS) to track and respond to changes in traffic patterns. The Division also investigates locations with high crash rates and develops countermeasures. Traffic Engineering is actively engaged in reviewing and approving Maintenance of Traffic (MOT) issues to ensure reduced risk to motorists, bicyclists and pedestrians as well as maintenance personnel.

HIGHLIGHTS AND GOALS:

- Use the Associate Engineer position added in FY 22 to further assist the Division with engineering and contractual responsibilities.
- Continue to expand Intelligent Transportation Systems communications throughout the City.
- Continue to conduct traffic signal warrant analyses in order to determine when an intersection meets the criteria for signalization. These analyses allow effective prioritization in funding annual appropriations.

SUPERVISOR OF ELECTIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

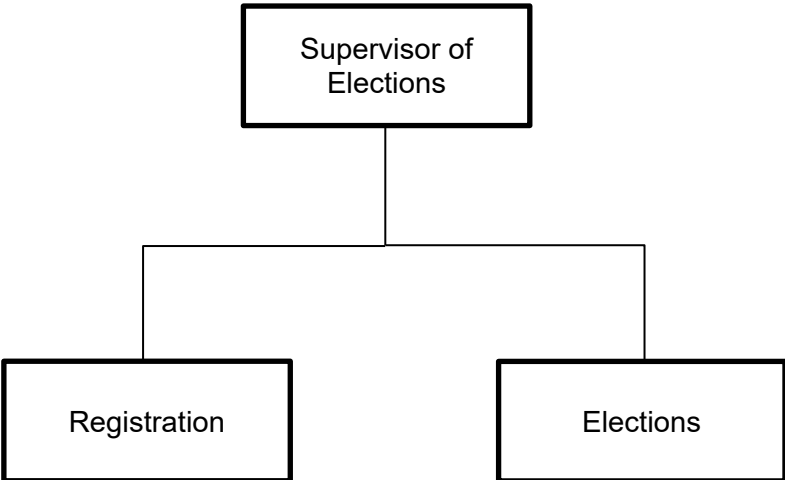
Duval County Charter: Article 9

DEPARTMENT VISION:

The department will provide accessible, convenient, and efficient registration and voting environment, so as to encourage an ever-increasing citizen awareness of and participation in the electoral process.

DEPARTMENT MISSION:

To preserve the liberty and the right to vote for all citizens by providing honest, fair, accurate and accessible elections with transparency and integrity.



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

ELECTIONS

During fiscal year 2022, the department will continue to provide fair, accurate, and accessible elections with transparency and integrity through:

- Conducting one county-wide Primary election.
- Implementing new voting technology to assist voters with disabilities in casting their vote with secrecy and independence.
- Continuing to harden all equipment and facilities against outside threats

REGISTRATION

The Supervisor of Elections office will provide accessible, convenient, and efficient registration and voting environment through:

- Dedication, hard work, and remaining within the Supervisor of Election's approved budget.
- Continuing to focus on community outreach and voter education to ensure all citizens of Duval County have fair access to the election process.
- Completing the decadal process of reapportionment and redistricting by re-precincting all of Duval County's precincts and polling locations and informing voters of these changes.

TAX COLLECTOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 11

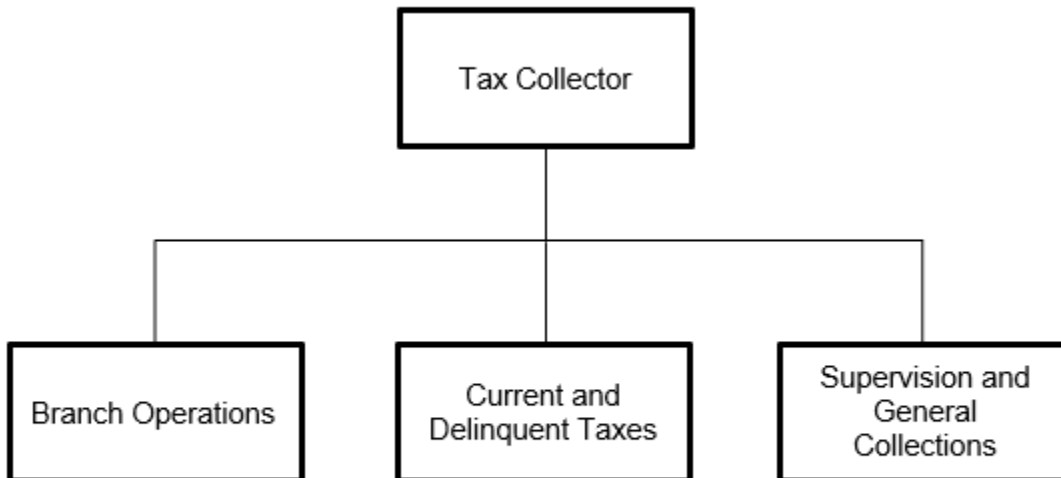
Municipal Code: Chapter 40

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

To reach the industry standards of a 60 second hold time for incoming calls and maximum in-person wait time of 30 minutes across the organization, the Tax Collector would need to hire 42 additional Revenue Collectors and 5 additional Supervisors. Understanding that it is likely unrealistic to add that level of additional staff members in one year, we are proposing a three-year approach to reach these goals.

In FY 2022, we propose adding 15 additional staff members (13 RCs and 2 Supervisors), which will reduce the average in-person wait time by 25 minutes and reduce the average speed of answer by 5 minutes. The additional RCs will allow us to fully train 85 percent of all counter staff. Additional staffing requests will be made in FYs 2023 and 2024 to continue to reduce customer wait/hold times to reach these goals.

To attract and retain talented employees, we propose increasing pay by \$1 per hour (and a minimum of \$15 per hour for full-time employees) across the organization.

We will develop and execute a lease agreement for a new location to replace the current Gateway branch. We will seek City Council approval for both the new lease agreement and the funding necessary for the buildout of the new location.

We plan to implement innovative point-of-sale technologies to allow customers to conduct simple transactions in alternative ways, initially by placing tag/registration kiosks in local grocery stores.

BRANCH OPERATIONS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- The Division collects or processes more than 100 types of transactions including issuance of driver licenses, driving tests, vehicle and vessel registrations and tags, title issuance and transfers, tax payments, payments for fines, hunting and fishing licenses, concealed weapons permits, and Florida birth certificates.
- Transactions can be processed or paid at any of the nine branch locations. Most employees are cross trained to handle the myriad of transactions and once trained are difficult to replace.
- The Division is completing a branch-by-branch data processing conversion to a new issuance software developed by the Florida Department of Highway Safety and Motor Vehicles (DHSMV) that will improve driver license and registration operations.
- The Division has implemented and is calibrating a novel text-based customer queuing system. The Division is also participating in a conversion to and implementation of a new tax collection system.
- In late FY22, the Tax Collector anticipates relocating the Gateway branch since the current lease will terminate and the landlord plans to demolish the building at that location.
- The Division is experiencing unacceptable average wait times for in-person transactions of 100 minutes versus an industry standard of 30 minutes. In the call center, the average speed of answer for incoming calls is 15 minutes versus an industry standard of less than 60 seconds.
- Due to continuing high turnover, roughly 30 percent of TC staff in the branches are not fully trained. Employees tend to be overworked and the Division is experiencing persistent overtime costs.

- Duval County compares unfavorably to similar sized Florida counties in allocations for both Tax Collection and DHSMV services. Average pay in Duval County is \$2 less per hour, and there is one Division employee per 4,250 residents, versus one employee per 3,766 residents elsewhere. Per capita spending for collection and issuance services is nearly \$5 less in Duval County.

CURRENT AND DELINQUENT TAXES

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- In FY22, the Division anticipates collecting more than \$1.35 billion in property taxes and over \$7.1 million in local business tax receipts.
- The Division is participating in the final stages of the data conversion and implementation of a new tax collection accounting system mentioned previously that was funded in last year's budget.

SUPERVISION AND GENERAL COLLECTIONS

FUNCTION:

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

HIGHLIGHTS AND GOALS:

- During FY22, the Duval County Tax Collector's office anticipates collecting and distributing more than \$2.5 billion for various taxing authorities, including the City of Jacksonville and the Duval County School Board.
- During FY21, the Division received the Florida Tax Collector Association's 2020 Excellence and Legacy Awards for Financial Operations.
- This Division is primarily responsible for the vendor coordination, development, conversion, and implementation of a new tax collection system.

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.

Jacksonville has a “strong-mayor” form of government, electing a mayor and a [nineteen member council](#). Lenny Curry is Jacksonville’s eighth mayor since the consolidation of Duval County and the City of Jacksonville governments in 1968. Additionally, the Florida Constitution requires the election of the following officers serving Duval County: Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Clerk of Courts, State Attorney and Circuit and County Judges are elected for the Fourth Judicial Circuit.

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 to include an international port, air cargo facilities, rail and trucking lines. Millions of tons of raw materials and manufactured goods move through the City annually.

Jacksonville is home to many natural assets and has one of the largest urban park systems in the country providing a unique and diverse park system with more than 400 park and recreational sites within the city limits consisting of a variety of parks, open spaces, trails, athletic facilities, community and senior centers, beaches, golf courses, aquatic facilities, boat and kayak launches, nature preserves, along with an amphitheater, arboretum and an equestrian center. The active and passive parks and preservation lands are a key part of Jacksonville’s quality of life as are the miles of beaches and waterways.

Jacksonville's arts and entertainment scene combines the best of world-class events with the local cultural community. This vibrancy can be found throughout the city. Jacksonville's unique entertainment and cultural options create a real sense of character. Jacksonville has its own professional symphony, a variety of museums, ballet and opera companies, dozens of theatres prepared to amaze with old favorites or ground-breaking new drama, dance companies, vocal ensembles and orchestras producing events year-round.

Jacksonville is a premier multi-sports destination with venues like the TIAA Bank Field (home of the NFL’s Jacksonville Jaguars with a standard capacity of 67,000 seats and a variety of amenities including 89 suites, 2 cabanas, 2 swimming pools and the NFL’s largest video boards), the award-winning 10,000-seat 121 Financial Ballpark, the state-of-the-art VyStar Veterans Memorial Arena with seating up to 15,000, and Daily’s Place amphitheater seating 5,500, in addition to an abundance of other superb sports and recreational facilities. The City annually hosts the Florida-George Football Game and is home to the Professional Golfers' Association (PGA) Tour and the Association of Tennis Professionals (ATP). The area is known for its 50-plus golf courses and the City also hosted Super Bowl XXXIX in 2005.

With a growing population, a diverse economy, many cultural and recreational opportunities, and abundant natural resources, Jacksonville continues to distinguish itself as one of the nation’s most dynamic and progressive cities.

HISTORY

Native Americans

The first human inhabitants reached the area of Jacksonville between 12,000 and 16,000 years ago. At that time, the coastline was approximately one mile further east than it is today because the Ice Age in progress at the time locked up more of the earth's water in glaciers.

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

European Discovery and Settlement

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

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

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

European Conflicts

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

Growth of permanent settlements

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

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

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

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

The earliest use of the name "Jacksonville" was in an 1822 petition to the U.S. Secretary of State asking that the town be officially recognized as a port of entry. While Andrew Jackson never visited Northeast Florida, he was the first military-governor of Florida following Spain's ceding of Florida in 1819. Jacksonville's first charter, creating a town government, was approved by the Florida Legislative Council on Feb. 9, 1832. Jacksonville's first mayor was William Mills. At that time, the office was called Intendant, which was a holdover from Spanish times.

1901 Fire

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

After the Fire

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

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

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

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

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

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

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

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

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

Consolidation

The consolidation of the Jacksonville city government and the Duval County government was initiated to achieve lower taxes, increased economic development, unification of the community, better public spending and effective administration by a more central authority.

A referendum to consolidate the county and city governments within Duval County was held on Aug. 8, 1967, and voters hoping to cut duplication, increase efficiency and restore confidence in municipal government approved the plan by a two-to-one margin. Only the small municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join the consolidated government. The four separate communities, which comprise only six percent of the total county population based on the 2000 Census, provide most of their own municipal services.

On Oct. 1, 1968, the governments merged to create the Consolidated City of Jacksonville. The day was highlighted by a parade and fireworks that attracted 200,000 people. 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 until sparsely populated Juneau, Alaska, annexed itself into the record book.

Post Consolidation

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

The 1980’s was the “Billion Dollar Decade” in Jacksonville as downtown development saw the empty Union Station on the western fringe of downtown converted into a convention center, a beautifully restored Florida Theatre re-opened in 1983, and the Mayport Jazz Festival moved to newly developed Metropolitan Park.

The river was a focal point in the mid-eighties. The 1.2 mile Southbank Riverwalk opened in 1985 with the promise of parks, restaurants and a beautiful view of developments on the north bank of the river. Those developments included the completion in June 1987 of the Rouse Company's Jacksonville Landing with its distinctive orange roof, retail stores, eateries and a courtyard perfect for entertainment.

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

Between 1991 and 1995, the River City Renaissance did bring the new City Hall at St. James, built in the shell of the vacant May-Cohen department store, and the Times-Union Center for the Performing Arts, a project that combined public and private funding and added cultural sparkle to the river's north bank. Moving city hall from its riverside location to Hemming Park initiated development of a downtown "government center."

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

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

Seeking to make downtown more tourist and pedestrian friendly, four downtown "pocket parks" were developed and construction of the \$8.2 million dollar extension of the Northbank Riverwalk from the CSX Building to the Fuller Warren Bridge.

The arena and baseball stadium authorized under the Better Jacksonville Plan opened in 2003 and the new main library opened in October 2005.

Jacksonville is home to three Fortune 500® company headquarters: Fidelity National Information Services, Fidelity National Financial, and CSX. Fidelity National Information Services, ranked number 241, is one of the world's largest payments and processing businesses. Fidelity National Financial, Inc., currently ranked number 288, is a leading provider of title insurance, specialty insurance and claims management services. CSX, ranked 292, provides rail-based transportation services in North America.

Military Connections

Jacksonville is the second largest Naval Complex on the east coast. The area's four Navy and Marine Corps bases employ more than 56,000 and have a combined payroll of \$1.59 billion. The largest of these installations, Jacksonville Naval Air Station (NAS Jax), covers 3,800 acres on the west bank of the St. Johns River and employs more than 22,700 active duty and civilian personnel. Additionally, the Naval Air Depot (NADEP) Jacksonville, covers over 100 acres of land on the St. Johns River and is the largest industrial employer in northeast Florida with over 3,700 employees, and one of only three such facilities remaining in the Navy. NAS Jax is currently the only P-3 Orion and P-8A Poseidon base on the East Coast, as well as the sole Unmanned Aerial Vehicle (UAV) training facility in the Navy.

Naval Station Mayport, the third largest naval facility in the continental United States, is homeport to littoral combat ships, destroyers, guided missile frigates, and four helicopter squadrons. Mayport is also home for Commander, 4th Fleet and Naval Forces Southern Command. The installation covers 3,409 acres and employs over 15,000 military and civilians that combined generate 53,721 jobs and an

estimated total economic impact of \$5.28B. NS Mayport is the East Coast homeport for the Navy's Littoral Combat Ships (LCS), whose presence help to sustain the area's ship repair facilities, local ship maintenance expertise and the industrial base. NS Mayport will also be home to four Triton UAVs and 200 Navy maintenance and operations personnel.

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

The 125th Fighter Wing (125 FW) is the nation's largest unit of the Florida Air National Guard and flies F-15 fighter aircraft, soon to be replaced by F-35 A 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 Coastguard men and women.

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

FORM OF GOVERNMENT

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

The mayor 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 government also retains the independently elected officials found in other Florida counties, including a Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. These officials are elected county-wide, and each manages their respective offices. As in other Florida counties, their budgets are approved by the City Council (effectively serving as the County Board of Commissioners). The Sheriff’s Office serves as the City’s police department in addition to providing the services normally associated with a county sheriff.

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 elects from amongst its members a president and vice-president to conduct meetings and otherwise lead the legislative branch in the performance of its duties, and also hires its own staff to evaluate bills, conduct research and maintain records for the legislative branch. The council meets at 5 p.m. on the second and fourth Tuesday of each month in the council chambers on the first floor of City Hall at St. James. Citizens are encouraged to attend and participate in council meetings, and meeting agendas may be obtained online at www.coj.net or from the council secretary's office at City Hall (Suite 430) on the Friday before a meeting.

FACT SHEET

Duval County Population 982,080

City Area 840.1 square miles

Internet Home Page Address <http://www.coj.net>

	Budget Comparisons		
	FY 19-20	FY 20-21	FY 21-22
General Fund Budget	1,377,135,370	1,449,985,211	1,531,720,546
Net General Fund Budget (Net of Transfers)	948,815,449	978,264,307	1,087,845,807
Total City Budget	2,741,393,215	2,961,380,591	3,457,971,304
Total Net City Budget (Includes Misc Federal Programs)	2,061,644,046	2,115,040,199	2,493,273,507
Ad Valorem Taxes (GSD)	726,991,301	781,497,456	838,978,268
City Employees			
Other	3,612	3,610	3,669
Correction Officers	780	780	755
Fire and Rescue	1,405	1,496	1,561
Police Officers	<u>1,752</u>	<u>1,753</u>	<u>1,766</u>
Total Number of City Employees	7,549	7,639	7,751
Millage Rate			
General Government Operations	11.4419	11.4419	11.4419
Debt Service	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	11.4419	11.4419	11.4419

2021-2022 BUDGET HIGHLIGHTS



PUBLIC SAFETY

- Increasing the Jacksonville Fire and Rescue budget by \$34.7 million dollars. Allowing for additional positions, equipment purchases and upgrades, and apparatus for stations 64, 74, and 75.
- The Curry administration increased the Jacksonville Sheriff's Office budget by \$17.5 million dollars.
- Continuing strategic investments in technology, resources, and personnel for law enforcement to support their mission to serve and protect the people of Jacksonville.

ECONOMIC DEVELOPMENT

- The Boeing Company will be expanding their Cecil operations, with an estimated \$116.5M of private investment adding 334 new jobs.
- Dun & Bradstreet announced plans to relocate its corporate headquarters to Jacksonville, FL. This is expected to bring 500 jobs and a \$75M investment to the city over the next 5 years
- In fiscal year 2021, the administration approved 14 economic development projects that will result in a projected 1,666 jobs and approximately \$428 million in new private capital investments.
- In fiscal year 2022, approximately \$11.9 million was budgeted for economic development incentives for projects that are anticipated to generate over \$17 million in ad valorem taxes in fiscal year 2022.

YOUTH INITIATIVES

- The Substance Abuse and Mental Health Services Administration (SAMHSA) awarded a \$5M annual grant over five years to Kids Hope Alliance working alongside the implementing agency — the Partnership for Child Health.
- Moncrief Teen Center building was completed, and \$1 million grant was received from the Department of Justice to use for equipment and programming.
- Resiliency in Communities After Stress and Trauma (ReCAST), the new system of care, will serve more than 15,000 individuals in

LEADERSHIP & ACCOUNTABILITY

- Continued focus on fiscally responsible practices to ensure Jacksonville's financial stability and preparedness. The Curry administration has reduced overall debt outstanding as a city by \$515 million since 2015.

HEALTH & WELLNESS

- The City of Jacksonville is continuing with investments in UF Health as a critical community hospital, by providing \$20 million for hospital improvements, as part of a \$120 million 6-year upgrade.
- The Curry administration has increased Hospital Funding by approximately \$5 million bringing annual operational contributions to \$35 million for UF Health.
- Recognized by the First Coast Worksite Wellness Council as one of the region's healthiest places to work

NEIGHBORHOODS & COMMUNITIES

- Allocates \$141 million of federal ARP money to address local needs such as septic tank phaseout, public park and quality of life improvements, raises and premium pay to recognize the critical work during the pandemic of public safety and general employees, technology and infrastructure upgrades, funding for improvements to solid waste operations, and other investments in governmental services.
- The City's Downtown Investment Authority (DIA) was recently honored with the Capital Project/Infrastructure award for its project, Riverplace Boulevard Complete Street, in the 2021 Florida Redevelopment Association (FRA) Awards.
- Continued Zoo improvements by investing \$5 million in capital improvements as part of a multi-year \$25 million campaign. -
- Allocated an additional \$200,000 to the Façade Renovation Grant Program to assist businesses in economically distressed areas. As of FYE 21, 55 contracts were complete and over \$300,000 was disbursed for the Program.
- Continued implementation of the Renew Arlington CRA Compliance Grant Program, awarding over \$1.6 million in grants to eligible businesses. To-date, over \$3.3 million has been set aside for the program.
- Completed construction of Logistics Lane, a 6,300 linear foot roadway that will provide access to the 600-acre Mega Site at Cecil Commerce Center.

FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to be a concern of both management and the unions. In 2020 the public safety unions formed an independent health care trust and separated their membership from the City's health plans. The impact of that separation has been researched by the City's actuary. With the current labor shortage, the City has taken every step to keep employee health care costs flat by contributing additional funding to the City's group health subfund.

Collective Bargaining:

Fiscal year 2019-2020 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters and the Fraternal Order of Police. Those agreements provided for the first general wage increases in almost ten years and closed the defined benefit pension to new members. Work with the unions on collective bargaining agreements was delayed due to Covid_19. However, Council has recently approved a new three-year agreement with each of the City's unions to be effective 10/1/21.

Labor Shortage:

The City, like the rest of the country, is grappling with worker supply constraints due in part to the COVID pandemic as well as other factors. This environment has forced the City to be even more nimble in its recruiting strategies and wage competitiveness. A tight labor market has challenged the City of Jacksonville's ability to deliver expected service excellence to its citizens, similar to what many other governmental and private entities are experiencing throughout the country.

Employee turnover is over 20% higher in 2021 than in pre-pandemic times. As such, vacancies have climbed and are 50% higher in 2021 than 2020. These vacancies are due in part to the limited retirement option that was offered certain employees during fiscal year 2020-2021. At least 100 City employees took advantage of this option who otherwise may still be working for the City. These metrics highlight a competitive and thin labor market, especially for the lower wage physically demanding positions.

Recruiting has been a key focus area. With the millennial workforce in mind, the City has developed and implemented new and innovative social media based recruitment strategies. Beyond technology based recruiting, the City has enhanced hands on recruiting through job fairs and engaging local grassroots organizations and hired an employee to specifically focus on recruiting.

The City is aggressively addressing the issue and has strategically increased starting wages and other job related benefits in the most recent collective bargaining contracts, mentioned in the section above, including \$2,500 premium payments in fiscal year 2021-2022 and 2022-2023 in addition to general wage increases in fiscal year 2021-2022, 2022-2023, and 2023-2024.

The City remains confident that through competitive wages, comprehensive benefit offerings and an engaged workplace, efforts to maintain staffing needs will be realized.

Capital Improvements and Maintenance

A significant amount of effort and focus will be directed at the five-year capital improvement plan, in an effort to address capital maintenance needs citywide while utilizing all existing available revenue streams and minimizing borrowed funds.

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 help 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.

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 are 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, are not included in this document but are available on the Budget Office website in the documents and resources section.

Financial Health

Following the Global Financial Crisis in the late 2000's, the U.S. economy has rebounded and seen continued and steady growth. The City of Jacksonville's local economy has also greatly benefitted from the strong national economy. With nine consecutive years of growth in General Fund and Property Tax revenues, the City has been able to recover from the recession and make many much-needed investments. Economic cycles, however, do not always have an upward trajectory – and this particular period of growth is one of the longest on record. An economic downturn at some point is inevitable, and the City recognizes that it must be prepared to withstand its eventuality.

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

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

The City plans to continue to live within its means and plan for any headwinds in the coming years. Emphasis is being placed on smart investments in infrastructure and public safety, keeping a close eye on keeping costs low, maintaining cost flexibility, and padding reserves.

Climate Change and Resiliency

The potential impact of climate change has risen in prominence over the last several years. For coastal cities like Jacksonville, this means more focus on how the city might be impacted by sea-level rise and an increase in the number and severity of hurricanes and tropical storms. The City began the process of addressing those issues in FY20 with a Storm Resiliency and Infrastructure Development Review Committee that developed a plan to study and begin implementing solutions. The Committee resulted in legislation that was passed to update building codes for new construction so that future development would be protected from flooding and high winds. Also, the Committee commissioned the creation of a long-term, multi-generational resiliency plan that is being developed to "harden" existing infrastructure over time as needed. The City will address those issues over time as part of the City's general capital improvement plan.

The FY21 budget went a step further by creating a resiliency office and a Chief Resiliency Officer within the Planning and Development department. Protecting the City from climate change impacts in the future that could be financially burdensome will continue to be a focus.

Coronavirus

A novel coronavirus outbreak first identified in 2019 is causing coronavirus disease 2019 (“COVID-19”), which was characterized by the World Health Organization on March 11, 2020, as a pandemic. Responses to COVID-19 have varied at the local, state and national levels. On March 13, 2020, the President declared a national emergency in response to COVID-19. Both prior and subsequent to the President’s declaration, a variety of federal agencies, along with state and local governments, have implemented efforts designed to limit the spread of COVID-19. Among other matters, the Florida Governor has issued executive orders to address the impact of COVID-19.

Since the pandemic declaration, COVID has negatively affected travel, commerce, and financial markets globally, and is widely expected to continue to negatively affect economic growth and financial markets worldwide, including within Florida and the City. How long this negative impact will last cannot be determined at this time. While the effects of COVID may be temporary, it has altered the behavior of businesses and people in a manner resulting in negative impacts on global and local economies. The continued spread of COVID, and measures taken to prevent or reduce it, adversely impacted state, national and global economic activities and, accordingly, adversely impacted the financial condition and performance of the State and the City, and the extent of that impact has been material.

The City saw temporary declines in sales tax-related revenues during the shutdown period and its aftermath, followed by a rapid recovery as FY20 came to a close. Revenues tied to tourism and events continue to struggle but are a relatively small percentage of the City’s overall revenues. In response, the FY21 budget included reductions in various revenues including State shared and sales tax revenues. That being said, the reader can expect larger than normal increases in those revenues from FY21 to FY22.

Federal Funding:

In April 2020, the United States Treasury allocated \$167 million to the City of Jacksonville in an effort to limit the severe economic impacts of the COVID pandemic through the CARES Act of 2020. The rapid distribution of these initial funds by the City, along with other relief measures taken by City leadership, have helped Jacksonville have one of the strongest economic recoveries from the impacts of COVID relative to other major cities and metropolitan areas in the United States. The City of Jacksonville received an additional allocation of \$172 million through the American Rescue Plan Act (ARPA). ARPA funds may be dispersed into several general categories including; Public Health, Negative Economic Impacts, Premium Pay, Revenue Loss, and Investments in Water, Sewer and Broadband.

CARES Act Programs

- Program set up to assist small businesses negatively impacted by COVID
- Grants to Impacted Non-Profit and For-Profit Businesses
- Relief to businesses and individuals for amounts owed to City for services
- Program to provide mortgage, rent and utility relief to residents of Duval County
- Establish testing sites, and purchase testing equipment and other health needs/supplies.
- Grants to senior and disabled citizens.
- Grants to residents of Duval County to assist with utility payments.
- Program to provide additional \$2,000 grants via FIS debit cards to small businesses.
- Program to prevent evictions and foreclosures pending due to income losses from COVID.
- Program to provide relief to the Zoo for negative impacts of COVID.
- Program to provide relief to the Greater Jacksonville Fair for negative impacts of COVID.
- Assist with workers' comp expenses related to COVID.
- Expenses directly incurred by the City for COVID.

ARP Act Programs by Category

Public Health / Negative Economic Impacts

- Aid to Jacksonville Port Authority
- Citywide Special Recreation Facilities
- Local Governments in Duval County
- COVID Vaccination Education
- Aid for Healthcare Partners
- Aid for Affordable Housing Supporters
- Additional COVID Testing

Investments in Water, Sewer and Broadband

- Water / Wastewater system fund

Revenue Loss

- Contingency Fund
- City Employees Premium Pay
- Roadway Resurfacing
- City Departmental Enhancements

THE ANNUAL BUDGET

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

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

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

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

BUDGETARY ENTITY

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

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

FINANCIAL POLICIES

Budgetary Policies

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

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

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

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

In accordance with the City Charter, the budget is divided between general operating funds and capital improvement funds. In order to provide an overall view of the operating budgets of the city, independent authorities and the 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 are the following schedules that specify the City's budget:

- Budgeted Revenues, Expenditures and Reserves Summary
- FY 2022 Capital Improvement Plan Budget
- Schedule of City Grants
- Schedule of Federal Public Service Grants
- Schedule of Appropriations by Division
- Grant Schedules:
 - Continuation Grants / Programs With No City Match

- Continuation Grants / Programs With A City Match
 - F.I.N.D Grants and Required City Match
- General Fund – GSD Revenue and Expenditure Projections (FY22–26) – Information Only

As implemented by the Mayor and the department of Finance and Administration, the budget is delineated down to the individual activity level. Managers are provided with maximum permissible expenditures by object account within activity. The maximum number of full-time employees and aggregate salary level, as well as the number of part-time hours available, is 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 (2021-505-E) that travels with the Annual Budget (2021-504-E) through Council and Council committees. Section 122.603 of the municipal code requires the Finance and Administration 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 Improvements 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 can be found on the project sheet located on the city's website in the multi-year forecast are the future needs for major capital buildings, infrastructure and equipment. 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 covering the funds required by the Council Auditor to be reported within 30 days of the end of the quarter, except for the quarter ending September 30, when the deadline is 60 days afterwards. In addition to financial information, the respective Chief Financial Officer is required to comment on the fiscal condition of their respective agencies or the city, including any anticipated budget problems 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 from the city and each independent agency 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 (Section 106.401). Positions within the maximum may be re-allocated to other departments or functions as may be necessary for the efficient operation of the government without Council approval. Section 106.4229 (c) requires the Mayor, through her/his Chief Financial Officer, as part of the quarterly reporting to certify that the Citywide employee caps are accurate and comply with the budgetary allowance for each department of the city. A schedule is submitted that shows employee cap information by fund and department as well as a detailed explanation of 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 and grant-related funds, changes in authorized employee positions and similar matters shall be approved by the City Council either as part of the detailed grant schedules in the budget ordinance or by a separate piece of legislation. If the Council is requested to appropriate city funds as a match for federal or state grant funds and the amount requested to be appropriated 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 that is reviewed and updated on a periodic basis. The purpose of the Debt Management Policy is to establish various practices, guidelines, and limitations that 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 issued 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 the methods of sale (competitive vs. negotiated). Other aspects discussed in the policy include the diversification of the debt portfolio, the use of sinking fund reserves, and the use of bond insurance, the selection of underwriters, and the parameters used for determining whether or not to refinance debt.

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

Finally, the municipal code details six measurements that the City should monitor as the issuance of additional bonds is considered: 1) the overall net debt to the estimated market value, 2) debt per capita, 3) debt service as a percentage of general fund revenues, 4) the percentage of principal paid within ten years of all City debt, 5) the percentage of principal paid within ten years of General Fund debt, and 6) the unreserved, undesignated General Fund 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, and provides an effective management tool for policymakers to control debt issuance. 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 is covered by Section 106.106 of the City's municipal code. The City has a goal of maintaining a 5% to 7% emergency reserve and a 5% to 7% operating reserve. The Policy requires that the emergency reserve shall not be used except as initiated by the Mayor through written communication to City Council, explaining the emergency, with subsequent approval by two-thirds votes of all City Council members. The Policy stipulates that the operating reserve may be drawn upon if necessary, but it is intended to be infrequently and sparingly used as a source of funding.

Investment Policy

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

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

Pension Funding

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

Delinquent Revenue Collections

The municipal code in chapter 112 provides for the use of a collection agency after the city has exhausted all internal collection efforts. The Mayor is authorized to enter into a contract on behalf of the city with a collection agency for the collection of uncollected delinquent bills on a contingent basis and for a percentage of the amount owed, for a fixed fee per invoice or case or any other type of financial arrangement, deemed by the Finance Committee, the Chief Financial Officer and the General Counsel to be for 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 \$1,000 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.

The sale of tangible personal property where the estimated sales price exceeds \$1,000 shall be conducted through a competitive sealed bid process. In the alternative, if the chief of procurement determines that tangible personal property may be more advantageously disposed of by public auction, he may sell the property at public auction to the highest and best bidder for cash, after publication of a notice of the auction in a newspaper of general circulation in the city, published at least ten days before the date of the auction, setting forth the date, time and place of the auction and a general description of the items to be offered for sale.

No sale of tangible personal property shall be made to a person who is an officer or employee subject to Florida State Statutes chapter 112, part III, or in which the officer or employee has a private financial interest, direct or indirect, within the meaning of part III. However, in cases where the chief of procurement and supply shall have obtained more than one written sealed bid, whether or not he shall have been required by law to advertise for bids, this prohibition shall not apply.

CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Budgetary and accounting policies of the City conform to generally accepted accounting principles (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 subfunds 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 10% of revenues or appropriated expenditures, is the General Fund.

General Fund

The General Fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund includes the following subfunds: General Fund - General Services District, Special Events, Mosquito Control State 1, Property Appraiser, Clerk of the Court, Tax Collector and the Emergency Reserve.

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, 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

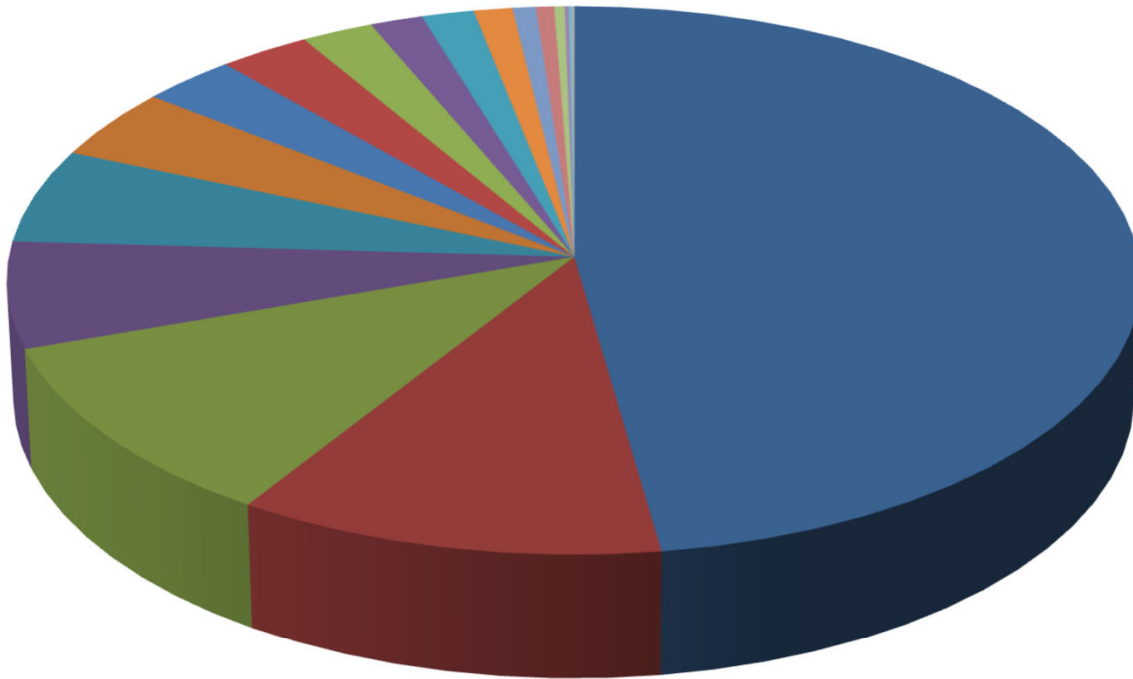
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected 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.

Category	FY22 Approved	Percent of Total
	\$1,757,311,300	100.00%
Ad Valorem Taxes	838,978,268	47.73%
State Shared Revenue	197,662,180	11.25%
Local Option Sales Tax	187,335,063	10.66%
Charges for Services	109,972,544	6.26%
Utility Service Tax	97,767,863	5.56%
Solid Waste / Stormwater User Fees	73,238,282	4.17%
Franchise Fees	51,783,682	2.95%
Local Option Fuel Tax	49,737,095	2.83%
Miscellaneous Revenue	39,226,020	2.23%
Communication Service Tax	28,786,566	1.64%
Net Transport Revenue	28,416,876	1.62%
Bed / Tourist Development Tax	21,075,000	1.20%
Inspection Fees	12,639,865	0.72%
Other Taxes	9,852,608	0.56%
Investment Pool / Interest Earnings	5,603,830	0.32%
Fines and Forfeits	2,324,655	0.13%
Permits and Fees	2,219,432	0.13%
Intergovernmental Revenue	551,471	0.03%
Impact Fees and Special Assessments	140,000	0.01%

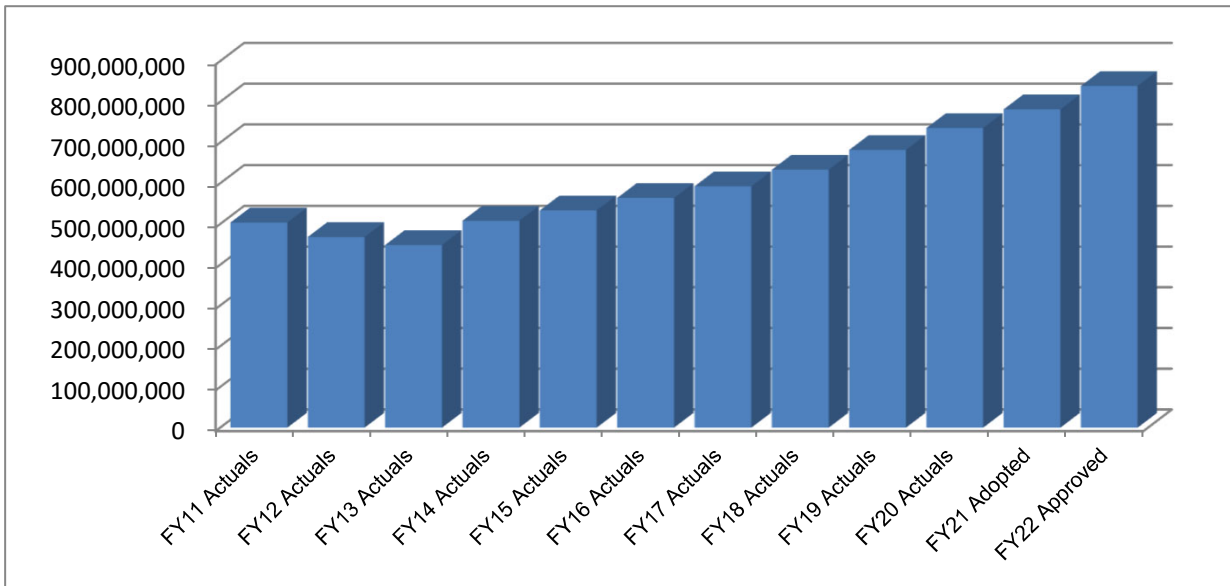
FISCAL YEAR 2021-2022 REVENUE PIE CHART

(excluding movement of dollars between City funds)



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

AD VALOREM TAXES



(graph showing ten year historical)

Ad Valorem or property taxes account for 47.73% of the City of Jacksonville's annual recurring revenues and 59.21% of the General Fund – General Services District (GSD) total revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

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

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

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

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 FY 22 millage rate for the City of Jacksonville is 11.4419 mills, or \$11.4419 per thousand dollars of assessed valuation. The millage rate of 11.4419 mills has remained unchanged since fiscal year 2013-2014.

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

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

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

In recent history, the City’s assessed value has experienced a continuous period of growth. Before this time, the assessed value was stagnant or declined. A combination of property tax revenue limitations approved by the State Legislature and Amendment One passed by the voters flattened the growth of property tax revenues for fiscal years 2008 and 2009. This trend continued through 2013. The reduction in assessed value was due to the continuing fall in real estate prices, both on residential properties and commercial properties. In fiscal year 2013-2014, the final taxable value rebounded, yielding a 5.1% increase over the fiscal year 2012-2013 taxable value, the equivalent of \$2.4 billion in assessed taxable value. Since that year, ad valorem tax revenues have seen steady growth.

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 divides up the funding based on varied, changing and complex formulas. The revenue received is not indicative of the revenue generated by the City and should not be used to draw any assumptions about the City's financial health.

The state publishes annual estimates for several of these revenues for each jurisdiction in late June or early July which the Budget Office uses as a "reasonableness" check against the budgeted amounts. The budget is based on a deep analysis of historical actuals by month for an ten year time frame for each individual revenue.

Revenue	FY22 Approved	Percent of Total
	\$197,662,180	100.00%
Local Government Half Cent Sales Tax FS 21861	111,279,029	56.29%
Revenue Shared - Municipal Sales Tax FS 212206d5	28,579,030	14.46%
Revenue Shared - County FS 212206d4	27,967,931	14.15%
Municipal Fuel Tax FS 206411c	7,688,774	3.89%
Revenue Shared - Population FS 218232	6,124,498	3.10%
50% of 5th & 6th Cent Gas Tax	4,863,858	2.46%
Constitutional Fuel Tax FS 206411a	4,863,858	2.46%
County Fuel Tax FS 206411b	3,997,133	2.02%
Alcoholic Beverage Licenses FS 561342	820,970	0.42%
Auto License Air Pollution Control Fee	650,000	0.33%
1-17 Cigarette Tax FS 21002	300,950	0.15%
Insurance Agent Licenses FS 624501	266,674	0.13%
Mobile Home Licenses FS 32008	235,325	0.12%
County Fuel Tax Refund FS 206414	10,000	0.01%
Municipal Fuel Tax Refund FS 206414	10,000	0.01%
Special Fuel and Motor Fuel Use Tax	4,150	0.00%

Local Government Half Cent Sales Tax FS 21861

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 FY 20 with a 3.76% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.5% reduction. The FY 22 budget reflects a 18.73% increase over FY 21. This revenue source historically, pre-Covid, has an average growth of 4.6%.

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 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 divided 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 FY 20 with a 5.49% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 3.78% reduction. The FY 22 budget reflects a 19.72% increase over FY 21. This revenue source historically, pre-Covid, has an average growth of 6.65%.

Municipal Fuel Tax FS 206411c

206.41 (1) (c) An additional tax of 1 cent per net gallon, which is designated as the "municipal fuel tax" and which shall be used for the purposes described in s. 206.605. The proceeds of the municipal fuel tax imposed pursuant to s. 206.41(1)(c), after deducting the service charge pursuant to chapter 215 and the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

Covid significantly impacted this revenue in FY 20 with a 6.06% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.2% reduction. The FY 22 budget reflects a 10.39% increase over FY 21. This revenue source historically, pre-Covid, has an average growth of 4.84%.

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 1.64% growth over the past five years.

LOCAL OPTION SALES TAX

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

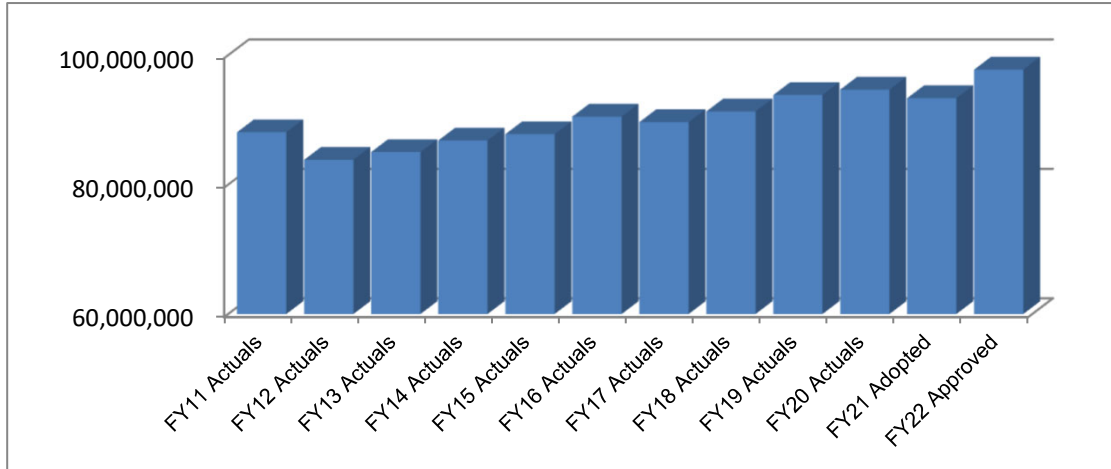
Tax for Toll: On August 11, 1989, Jacksonville citizens voted for the removal of all tolls from city bridges and certain roads and replaced the toll revenues with a local option half-cent transportation sales tax. This tax provides a permanent source of funds for the construction and maintenance of the 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 publishes annual estimates of revenue for each jurisdiction in late June or early July which are used as a "reasonableness" check against the budgeted amount. Covid significantly impacted this revenue in FY 20 with a 2.2% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 5.0% reduction. The FY 22 budget reflects a 19.6% increase over FY 21. This revenue source historically, pre-Covid, has an average growth of 5.2%.

Better Jacksonville Plan (BJP): On September 5, 2000, the city's voters approved a referendum to authorize a second half-cent sales tax for various infrastructure improvements, known as The Better Jacksonville Plan, 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. BJP included projects funded by debt and pay-go.

The annual budget only appropriates sufficient revenue budget to cover the annual debt service costs and does not reflect the revenues actual performance.

UTILITY SERVICE TAX



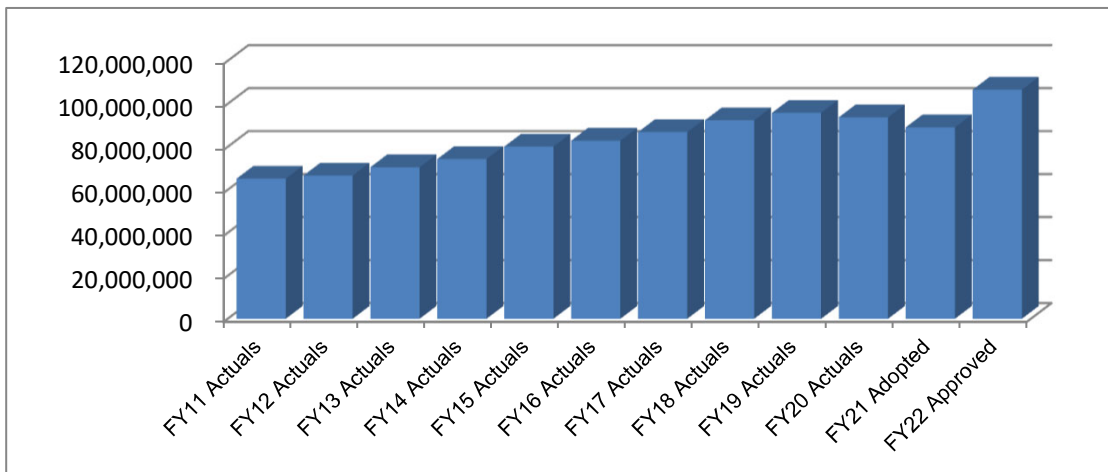
The City levies a 10% public service tax on the sales of water, electric, and natural gas allowed by Florida Statute 116.231. Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users.

The vast majority of this revenue is derived from JEA's sale of electricity and water. The revenue, excluding any rate adjustments, will have slow growth driven by a slowly expanding customer base. JEA provides the Budget Office with revenue estimates, based upon water and electric sales assumptions, which are used as a reasonableness check. In the fiscal year that JEA's board approves an adjustment to rates, such as in FY 22, a one-time spike will occur.

FRANCHISE FEES

The city receives 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. The revenues from the franchise fee represent the vast majority of the revenue that is projected from this source. The City estimates the franchise fee based on historical performance and uses the estimates from JEA as a reasonableness check. The five year average growth is only 1.9%. Covid_19 flattened the growth in FY 20 and FY 21. The FY 22 budget assumes 2.0% growth over the FY 19, pre-covid, year-end actuals.

LOCAL OPTION FUEL TAXES



Florida Statute 206.41(1)e provides the County with the option of levying fuel taxes to be used for transportation as laid out in F.S 336.025. The separately approved revenues are housed within different subfunds for transparency purposes.

6 Cent Local Option Gas Tax - Subfund 10403: The City levied 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 - Subfund 10404: In FY 21 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 - Subfund 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 FY 20 actuals finishing the year down 8.1%. The FY 22 budget reflects a one-time increase of 60% over FY 21 adopted due to the additional fuel tax levies beginning January 1, 2022. Pre-Covid, this revenue stream historically has 3% average growth.

COMMUNICATION SERVICE TAX

Florida Statute 202.19 allows the City levies 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 state publishes annual estimates of revenue for each jurisdiction in late June or early July which are used as a "reasonableness" check against the budgeted amount. Changes made in 2012 to various definitions and dealer liability for incorrectly assigning service addresses had a recurring negative impact.

This revenue source continues to decline and has seen an average decrease of 1.5% over the past five years. The FY 22 budget assumes a 1.4% increase over the FY 21 adopted budget which over-estimated the negative impact Covid would have on this revenue source.

BED / TOURIST DEVELOPMENT TAX

Florida Statute 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 - City subfund 47101
- * Two percent goes to the Sports Complex Capital Maintenance subfund 46101

This revenue source show considerable growth between FY 12 and FY 18 of 16.9%. A significant change in the growth of this revenue occurred between FY 18 and FY 19 which only saw 0.3% growth. After researching the issue, the only unique factor that may have affected the revenue in that timeframe was the Federal Government shutdown. The shutdown caused a delay in vacations during the holiday season.

Covid severely impacted this revenue source. The FY 20 actuals came in 26.7% lower than FY 19 and the FY 21 adopted budget assumed another 20% reduction in revenue. The FY 22 budget assumes a 43.2% increase over FY 21 budget due largely to FY 21 actuals well outperforming budget.

BUDGET REVISION PROCEDURES

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

In keeping with the strong Mayor form of government of the city, executive policy has established budgetary control by object account within activity for expenditures and by occupation code within activity for personnel. Any change to these authorizations requires the approval of the Mayor, and may require the approval of the Council. As one may expect, literally hundreds of budget amendments are considered each year.

Most budget amendments are initiated by the Division Chief, using a combined purpose transfer directive (TD) or budget transfer (BT) form with a personnel reclassification (RC) form (if needed). A TD is used to transfer budgeted appropriations from one object account to another, within the authorized transfer powers of the Mayor pursuant to section 106.304. A BT requires City Council approval and is used for appropriation transfers outside of the Mayor's transfer powers and/or for increasing appropriations. An RC is used for any proposed transfer of authorized position(s) or part-time hour(s) between activities, for changing the occupation code of an authorized position or for requesting establishment of additional positions or hours. The Department head is required to approve all transfer forms.

Budget amendments are then submitted to the Budget Office for their review. The Budget Office recommendations are noted on all forms, which are then forwarded to the Accounting Division for review. After review by the Accounting Division, amendments over \$10,000 and those requiring City Council approval are reviewed by the Mayor's Budget Review Committee (MBRC) at its bi-weekly meeting. MBRC reviews and acts on those proposed budget amendments in accordance with administrative policy and applicable legal requirements. After an amendment that does not require Council action has been approved, it is entered into the Employee Services, Accounting and Budget systems. An action that requires Council approval is incorporated into legislation by the Office of the General Counsel and is forwarded to the appropriate Council committee(s) for introduction. Amendments that total \$10,000 or less, that do not require additional Council approval, are approved by the Budget Office and Accounting Division without going through the MBRC process noted above. A report is submitted quarterly to the City Council's Finance Committee, as required in the ordinance code, showing all transfers approved within the Mayor's transfer authority.

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

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

BUDGET PROCESS

Legal Requirements

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

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

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

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

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

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

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

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

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

Preparation of the Mayor's Proposed Budget

The process begins with the a review of the General Fund – General Services District fund revenue and expenditure projections produced by the Budget Office and included in the annual budget ordinance (schedule B3), with special emphasis on the upcoming fiscal year. Meetings with the Mayor and his 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 demand for services and decreasing resources, 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 Program (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 Program.

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 original budget and staffing level reports. The departments have approximately four weeks to prepare current level requests and return them to the Budget Office, using the forms and reports supplied by the Budget Office. 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 the updated information to the departments.

Upon submission of the departmental budget requests, the Budget Office reviews each request and meets with each department to discuss their proposed budgets. The Budget Office and the departments will revise the proposed budgets as they deem necessary as a result of their meetings. Any enhancement requests and any items which that the Budget Office and the department or constitutional officer cannot agree are part of current service level must be approved for inclusion in the budget by the Mayor's Budget Review Committee or MBRC.

During the month of June, MBRC reviews the current level budget and requested enhancements for each department and constitutional officer and makes any final budget recommendations to the Mayor on the proposed budget. Once the final changes are completed, the Mayor directs the Budget Office to prepare the Proposed Budget for submission to the City Council for review.

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

Council Budget Review and Adoption

The Council begins its review of the Mayor's Proposed Budget immediately after the Mayor presents the budget, on or before July 15th. 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 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 to comply with Truth in Millage (TRIM) requirements. This information is utilized by the Property Appraiser to mail out the Notice of Proposed Taxes to each property owner in late August.

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

BUDGET CALENDAR

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

ANNUAL BUDGET BILLS

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

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

<u>Bill Number</u>	<u>Description</u>
2021-500-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 14, 2021, public hearing for City Council to consider the millage rates and the tentative budget.
2021-501-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).
2021-502-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).
2021-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2021-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2021-505-E	Ordinance adopting the City of Jacksonville’s five-year capital improvement plan
2021-507-E	Ordinance adopting the City of Jacksonville’s five-year IT system development plan

Funding items removed from 2021-504-E and placed into separate legislation due to potential Council member conflicts:

2021-509-E	Public Service Grant funding
2021-510-E	Jacksonville Chamber of Commerce funding
2021-511-E	Kids Hope Alliance program funding
2021-512-E	Jacksonville Sheriff’s Office health services contract funding
2021-513-E	Read U.S.A funding
2021-514-E	Clara White Mission Feeding Program funding
2021-515-E	Boys and Girls Club funding

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2022
(in thousands)

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Fiscal Year 2021-22 Totals</u>
ESTIMATED BEG FUND BALANCE	\$ 380,387	\$ 379,577	\$ 428,730	\$ 457,887	\$1,646,581
BUDGETED SOURCES:					
Property Taxes	795,998	42,980	0	0	838,978
Other Taxes	134,407	244,297	15,850	0	394,554
Permits, Fees and Special Assessments	41,843	14,544	10,395	0	66,783
Intergovernmental Revenue	551	0	0	0	551
State Shared Revenue	192,148	5,514	0	0	197,662
Charges for Services	79,228	18,593	118,601	396,735	613,157
Fines and Forfeits	1,254	651	420	0	2,325
Miscellaneous Revenue	19,905	5,684	14,333	4,893	44,816
Other Sources	996	0	14,897	0	15,892
Transfers From Other Funds	18,045	38,652	48,714	3,000	108,411
Transfers From Component Units	145,754	19,383	0	0	165,137
Total Sources	<u>1,430,131</u>	<u>390,298</u>	<u>223,210</u>	<u>404,629</u>	<u>2,448,268</u>
BUDGETED USES:					
Personnel Expenses	848,232	24,099	27,512	40,111	939,955
Operating Expenses	308,539	51,822	122,263	257,560	740,184
Capital Outlay	8,190	30,092	30,718	34,504	103,504
Debt Service	98,429	85,052	38,826	92,417	314,724
Grants, Aids & Contributions	58,670	198,960	0	254	257,884
Transfers to Other Funds	105,433	13	18,225	2,320	125,991
Other Uses	6,885	4,001	3,640	4,277	18,803
Total Uses	<u>1,434,379</u>	<u>394,038</u>	<u>241,184</u>	<u>431,444</u>	<u>2,501,045</u>
Projected Ending Fund Balance	<u>\$376,139</u>	<u>\$375,837</u>	<u>\$410,756</u>	<u>\$431,072</u>	<u>\$1,593,804</u>
Percentage Change:	(1.1%)	(1.0%)	(4.2%)	(5.9%) (a)	(3.2%)

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 25, 2021 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.

(a) The decrease in projected fund balance is being driven by a \$14.1 million appropriation of fund balance in the Group Health subfund (Fund 56201) and the de-appropriation of \$7.3 million in prior year cash carryover budgetary authority in the IT System Development all-years subfund (Fund 53106). Additional information can be found in the write-up for these subfunds in the Internal Service Funds section.

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

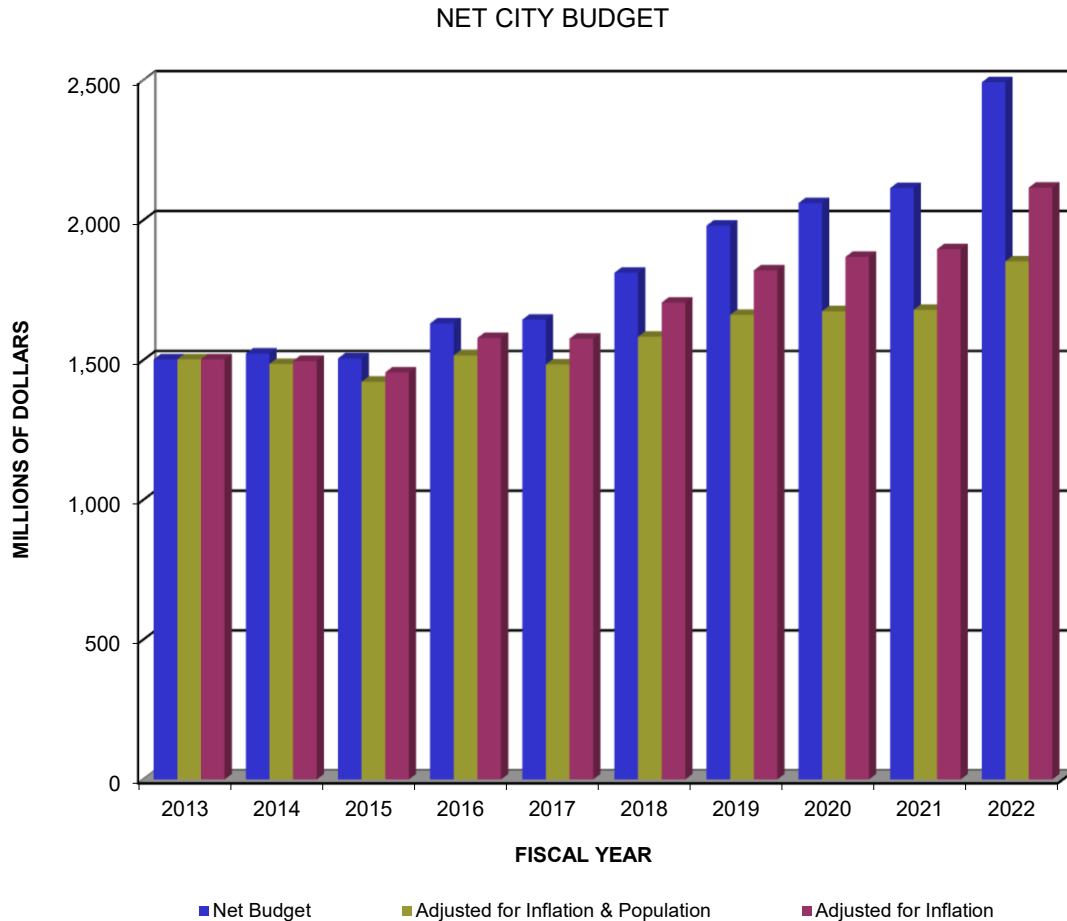
	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2019					
Fund Balance, Beginning of Year	\$ 266,144	\$ 292,873	\$ 342,045	\$ 166,111	\$ 1,067,173
Operating - Rev/(Exp)					
Revenues	1,246,653	413,223	178,548	354,223	2,192,647
Expenditures	(1,052,140)	(319,168)	(192,180)	(311,153)	(1,874,641)
Operating Income (Loss)	194,513	94,055	(13,632)	43,070	318,006
Non Operating - Rev/(Exp)					
Transfers In	9,544	55,722	35,028	16,613	116,907
Transfers Out	(154,681)	(96,114)	(12,081)	(9,038)	(271,914)
Long Term Debt Issued / Other	2,389	0	15,000	0	17,389
Fund Balance, End of Year	<u>\$ 317,909</u>	<u>\$ 346,536</u>	<u>\$ 366,360</u>	<u>\$ 216,756</u>	<u>\$ 1,247,561</u>
FISCAL YEAR ENDED SEPT 30, 2020					
Fund Balance, Beginning of Year	\$ 317,909	\$ 346,536	\$ 366,360	\$ 216,756	\$ 1,247,561
Operating - Rev/(Exp)					
Revenues	1,274,423	631,651	163,390	384,543	2,454,007
Expenditures	(1,197,853)	(460,224)	(163,241)	(359,328)	(2,180,646)
Operating Income (Loss)	76,570	171,427	149	25,215	273,361
Non Operating - Rev/(Exp)					
Transfers In	10,393	46,236	29,005	1,641	87,275
Transfers Out	(138,435)	(86,448)	(5,451)	(7,401)	(237,735)
Long Term Debt Issued/Capital Contributions	72,700	0	2,866	153,247	228,813
Fund Balance, End of Year - Estimated *	<u>\$ 339,137</u>	<u>\$ 477,751</u>	<u>\$ 392,929</u>	<u>\$ 389,458</u>	<u>\$ 1,599,275</u>
FISCAL YEAR ENDED SEPT 30, 2021					
Fund Balance, Beginning of Year - Estimated *	\$ 339,137	\$ 477,751	\$ 392,929	\$ 389,458	\$ 1,599,275
Operating - Rev/(Exp)					
Revenues	1,264,490	375,017	160,054	359,337	2,158,898
Expenditures	(1,114,565)	(452,509)	(146,972)	(290,183)	(2,004,229)
Operating Income (Loss)	149,925	(77,492)	13,082	69,154	154,669
Non Operating - Rev/(Exp)					
Transfers In	3,682	48,740	29,329	3,000	84,751
Transfers Out	(112,358)	(69,422)	(4,391)	(3,725)	(189,896)
Long Term Debt Issued/Capital Contributions	0	0	(2,218)	0	(2,218)
Fund Balance, End of Year - Estimated *	<u>\$ 380,387</u>	<u>\$ 379,577</u>	<u>\$ 428,730</u>	<u>\$ 457,887</u>	<u>\$ 1,646,581</u>

* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2020 and September 30, 2021. Balances pulled October 25, 2021 before the year-end(s) were closed.

NET CITY BUDGET

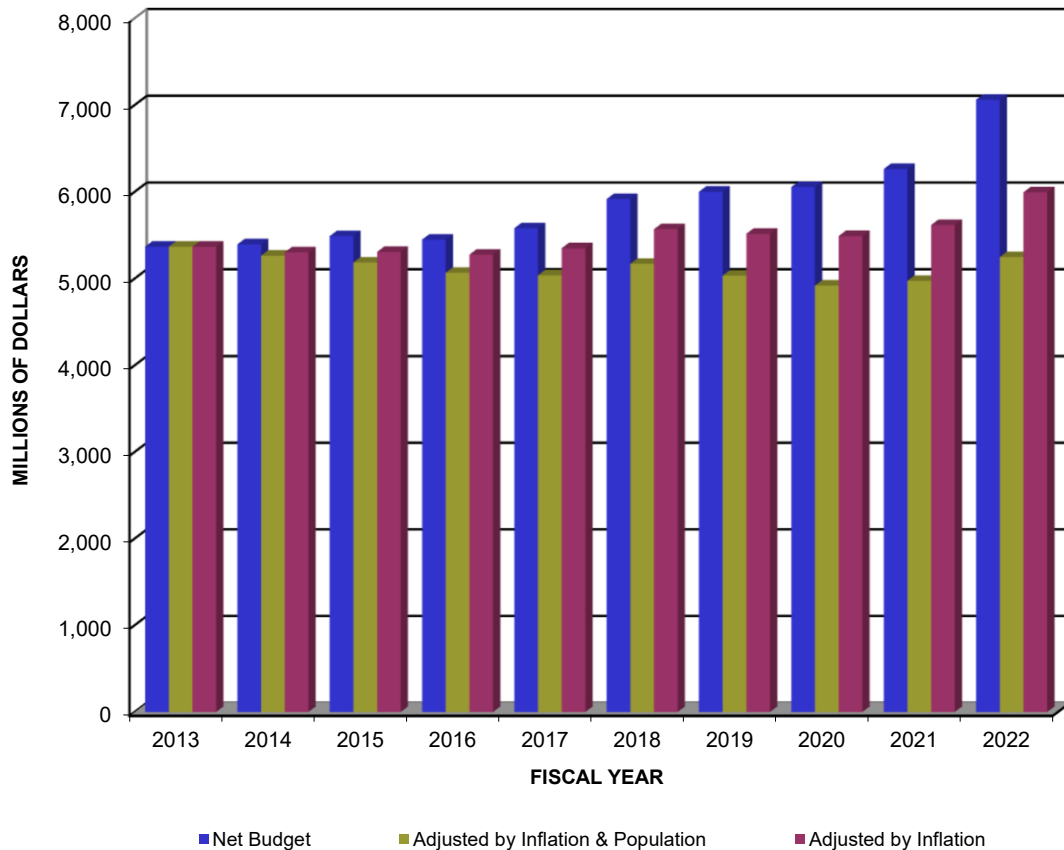
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does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

As shown below and using fiscal year 2013 as the base year, the net budget of the City has increased from \$1.503 billion in fiscal year 2013 to \$2.493 billion for fiscal year 2022. However, adjusting for inflation during the period, the fiscal year 2022 budget would be equivalent to a budget in fiscal year 2013 of \$2.117 billion. When also taking into account the population growth during the same period, the fiscal year 2022 budget is equivalent to a budget of \$1.853 billion in fiscal year 2013.



The following graph, using fiscal year 2013 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 2020-2021 AND 2021-2022
(Excluding Fund to Fund Transfers)

	FY 20-21	FY 21-22	% Of
	Budgeted	Budgeted	Change
GENERAL FUNDS	\$ 978,264,307	\$ 1,087,845,807	11.20 %
CAPITAL PROJECT FUNDS	194,871,277	384,003,207	97.06
SPECIAL REVENUE FUNDS	370,207,935	439,976,728	18.85
ENTERPRISE FUNDS	190,898,851	194,431,099	1.85
INTERNAL SERVICE FUNDS	380,358,629	386,406,325	1.59
PENSION TRUST FUNDS	439,200	610,341	38.97
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	\$ 2,115,040,199	\$ 2,493,273,507	17.88 %

A More Detailed Summary Follows.

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2019-2020, 2020-2021 AND 2021-2022**

	FY 19-20 Budgeted	FY 20-21 Budgeted	FY 21-22 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	1,377,635,370	1,449,985,211	1,531,720,546
Less: Cash Carryover	63,570,520	64,920,611	65,823,028
Internal Service Fund Billings	222,505,208	217,441,986	224,998,210
Interdepartmental Billing	313,926	348,258	357,974
Grant Match Funding	8,575,677	7,611,596	9,610,637
Full Cost Recovery	12,390,780	12,168,087	13,326,162
Transfers between General Funds	26,543,138	25,410,416	30,877,843
Contributions to Other Funds:			
Art in Public Places Trust	104,826	228,038	318,668
Beach Erosion - Local	500,000	500,000	1,250,000
Capital Project Funds (Pay-Go)	20,000,000	16,620,070	0
Cecil Field Commerce Center	1,267,467	1,261,932	1,287,712
City Venues - City	16,419,973	19,893,623	22,707,521
Court Cost Courthouse Trust	455,151	666,954	0
Derelict Vessel Removal	0	200,000	200,000
District 8 Area Business Improvement Program	0	0	100,000
Downtown Economic Development	500,000	0	0
Duval County Teen Court Programs Trust	55,000	55,000	55,000
Equestrian Center - NEFL Equestrian Society	251,614	214,689	255,147
Group Health	0	3,000,000	3,000,000
Huguenot Park	310,770	359,002	120,206
Jacksonville Port Authority	1,637,561	44,588,317	9,642,191
Jacksonville Transportation Authority	1,462,795	1,496,760	1,525,919
Kids Hope Alliance	34,658,863	34,887,528	35,250,495
Public Parking	0	0	400,000
Solid Waste Disposal	12,760,064	19,180,404	22,768,026
Sports Complex CIP	0	667,633	0
Storm Water	2,895,775	0	0
Vehicle Replacement	1,640,813	0	0
TOTAL - GENERAL FUNDS	948,815,449	978,264,307	1,087,845,807
CAPITAL PROJECT FUNDS	134,735,979	194,871,277	384,003,207
Less: Cash Carryover	0	0	0
Contributions to Other Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	134,735,979	194,871,277	384,003,207

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2019-2020, 2020-2021 AND 2021-2022**

	FY 19-20 Budgeted	FY 20-21 Budgeted	FY 21-22 Budgeted
SPECIAL REVENUE FUNDS	363,900,821	335,012,866	394,106,896
Plus: Anticipated Grants (a)	51,999,300	56,395,961	64,098,214
Less: Cash Carryover	565,656	524,012	980,000
Internal Service Fund Billings	14,598,232	12,623,147	8,775,990
Interdepartmental Billing	1,725,850	1,951,985	1,955,129
Transfers between Special Revenue Funds	1,665,000	325,000	792,505
Contributions to Other Funds	9,273,676	5,776,748	5,724,758
TOTAL - SPECIAL REVENUE FUNDS	388,071,707	370,207,935	439,976,728
ENTERPRISE FUNDS	249,159,875	260,191,463	270,836,450
Less: Cash Carryover	553,693	820,377	1,178,653
Internal Service Fund Billings	15,739,038	15,811,127	15,109,036
Transfers between Enterprise Funds	25,606,773	39,349,547	44,476,708
Contributions to Other Funds	10,437,396	13,311,561	15,640,954
TOTAL - ENTERPRISE FUNDS	196,822,975	190,898,851	194,431,099
INTERNAL SERVICE FUNDS	599,248,162	704,632,261	856,935,689
Less: Cash Carryover	9,980,089	8,375,159	(7,279,638)
Internal Service Fund Billings	26,827,027	33,360,269	36,540,672
Internal Service Fund Billings - Independent Authorities	8,012,403	8,658,778	7,398,740
Debt Management Loans to Other Funds	132,960,465	246,354,558	399,895,499
Transfers between Internal Service Funds	25,481,850	24,279,732	31,653,602
Contributions to Other Funds	3,221,342	3,245,136	2,320,489
TOTAL - INTERNAL SERVICE FUNDS	392,764,986	380,358,629	386,406,325
PENSION TRUST FUNDS	29,347,776	28,972,318	34,224,969
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	428,706	414,759	235,637
Pension Fund Contributions	28,486,120	28,118,359	33,378,991
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	432,950	439,200	610,341
PERMANENT FUNDS	92,480	42,000	12,366
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	0	0	0
Contributions to Other Funds	92,480	42,000	12,366
TOTAL - PERMANENT FUNDS	0	0	0
TOTAL CITY OF JACKSONVILLE	2,061,644,046	2,115,040,199	2,493,273,507

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2019-2020, 2020-2021 AND 2021-2022**

	FY 19-20 Budgeted	FY 20-21 Budgeted	FY 21-22 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	116,287,402	80,791,272	107,715,060
Capital	46,645,974	7,315,000	170,102,500
Less: Transfer to Operating Capital Outlay	22,149,487	4,715,000	30,472,500
TOTAL - JACKSONVILLE AVIATION AUTHORITY	140,783,889	83,391,272	247,345,060
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	1,753,024,565	1,768,761,532	1,840,248,650
Capital	524,080,000	621,843,593	608,754,289
Less: Transfers between Operating and Capital	425,409,745	532,282,983	417,972,852
Contribution to General Fund - GSD	118,824,010	120,012,250	121,212,373
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	1,732,870,810	1,738,309,892	1,909,817,714
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	335,181	331,750	357,251
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	335,181	331,750	357,251
JACKSONVILLE PORT AUTHORITY			
Operations	72,485,678	69,038,168	67,513,574
Capital	125,731,545	207,926,226	108,879,247
Less: Transfer to Operating Capital Outlay	9,123,617	10,444,640	12,079,604
TOTAL - JACKSONVILLE PORT AUTHORITY	189,093,606	266,519,754	164,313,217
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	142,060,790	141,917,448	147,925,222
Capital	50,226,938	53,595,782	68,761,685
Less: Transfers within/to Divisions	21,044,847	21,658,287	18,960,847
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	171,242,881	173,854,943	197,726,060
TOTAL - INDEPENDENT AUTHORITIES	2,234,326,367	2,262,407,611	2,519,559,302
DUVAL COUNTY SCHOOL BOARD			
	1,826,377,350	1,973,897,130	2,119,543,950
Less: Interfund Transfers	65,555,671	87,427,628	69,765,433
TOTAL - DUVAL COUNTY SCHOOL BOARD	1,760,821,679	1,886,469,502	2,049,778,517
TOTAL NET CONSOLIDATED BUDGET	6,056,792,092	6,263,917,312	7,062,611,326

(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 subfunds 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 subfund pages in this documents.

		<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>	<u>NET</u>
GENERAL FUND				
00111	General Fund - General Services District	18,044,979	157,397,626	(139,352,647)
	Transfers Out to Debt Service Funds		38,807,008	
	Other Transfers		<u>118,590,618</u>	
00113	Special Events - General Fund	9,426,652	0	9,426,652
00191	Property Appraiser	11,431,833	0	11,431,833
00193	Tax Collector	<u>10,019,358</u>	<u>0</u>	<u>10,019,358</u>
	Total General Fund	<u>48,922,822</u>	<u>157,397,626</u>	<u>(108,474,804)</u>
SPECIAL REVENUE FUNDS				
10301	Tourist Development Council	0	592,505	(592,505)
10304	Tourist Development Special Revenue	592,505	0	592,505
10801	Downtown Northbank CRA Trust	0	2,500	(2,500)
10802	Downtown Southbank CRA Trust	0	369,561	(369,561)
	Transfers Out to Debt Service Funds		367,061	
	Other Transfers		<u>2,500</u>	
10804	Jacksonville International Airport CRA Trust	0	1,515,863	(1,515,863)
	Transfers Out to Debt Service Funds		1,513,363	
	Other Transfers		<u>2,500</u>	
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	35,250,495	647,145	34,603,350
	Transfers Out to Debt Service Funds		447,145	
	Other Transfers		<u>200,000</u>	
10904	Child Services Trust	200,000	0	200,000
11001	Better Jacksonville Trust Fund BJP	0	80,759,031	(80,759,031)
	Transfers Out to Debt Service Funds		80,759,031	
	Other Transfers		<u>0</u>	
11301	Huguenot Park	120,206	0	120,206
11308	Cecil Field Commerce Center	1,287,712	0	1,287,712
11404	Beach Erosion - Local	1,250,000	0	1,250,000
11518	Jacksonville Veterans Memorial Wall Trust	57,368	0	57,368
11526	General Trust & Agency	100,000	0	100,000
11532	Art In Public Places Trust Fund	331,034	0	331,034
11543	Derelict Vessel Removal Fund	200,000	0	200,000
15202	Court Cost Courthouse Trust Fund	0	1,965,843	(1,965,843)
	Transfers Out to Debt Service Funds		1,965,843	
	Other Transfers		<u>0</u>	
15204	Duval County Teen Court Programs Trust	<u>55,000</u>	<u>0</u>	<u>55,000</u>
	Total Special Revenue Funds	<u>39,444,320</u>	<u>85,857,448</u>	<u>(46,413,128)</u>

	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>	<u>NET</u>
CAPITAL PROJECT FUNDS			
32111 Authorized Capital Projects	0	0	0
Total Capital Project Funds	<u>0</u>	<u>0</u>	<u>0</u>
ENTERPRISE FUNDS			
41102 Public Parking	400,000	0	400,000
43101 Solid Waste Disposal	22,768,026	15,583,586	7,184,440
43303 Solid Waste - Taye Brown	0	210,192	(210,192)
44101 Stormwater Service	0	10,762,013	(10,762,013)
44102 Stormwater Services - Capital Projects	10,762,013	0	10,762,013
45102 Equestrian Center	465,339	0	465,339
46101 Sports Complex CIP	0	5,599,369	(5,599,369)
Transfers Out to Debt Service Funds		3,225,844	
Other Transfers		<u>2,373,525</u>	
47101 City Venues - City	22,707,521	27,962,502	(5,254,981)
Transfers Out to Debt Service Funds		10,193,737	
Other Transfers		<u>17,768,765</u>	
47102 City Venues - ASM	17,711,397	0	17,711,397
47105 City Venues - Debt Service Fund	21,505,364	0	21,505,364
Total Enterprise Funds	<u>96,319,660</u>	<u>60,117,662</u>	<u>36,201,998</u>
INTERNAL SERVICES FUNDS			
51102 Motor Pool - Vehicle Replacement	0	31,653,602	(31,653,602)
51103 Motor Pool - Direct Replacement	31,653,602	0	31,653,602
56201 Group Health Insurance	3,000,000	0	3,000,000
54101 Public Building Allocations	0	2,320,489	(2,320,489)
57101 Debt Management Fund	0	59,763,696	(59,763,696)
Transfers Out to Debt Service Funds		59,763,696	
Other Transfers		<u>0</u>	
Total Internal Service Funds	<u>34,653,602</u>	<u>93,737,787</u>	<u>(59,084,185)</u>
OTHER FUNDS			
05102 Art In Public Places Permanent Fund	0	12,366	(12,366)
Total Other Funds	<u>0</u>	<u>12,366</u>	<u>(12,366)</u>
TOTAL ALL FUNDS	<u>219,340,404</u>	<u>397,122,889</u>	<u>(177,782,485)</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY20 Actuals	FY21 Budget	FY22 Approved
<u>GENERAL FUND</u>			
REVENUES			
Charges for Services	69,075,125	73,468,355	79,228,229
Fines and Forfeits	1,237,089	1,253,793	1,253,885
Fund Balance Appropriation	88,962,233	68,856,676	70,711,618
Intergovernmental Revenue	593,198	619,863	551,471
Miscellaneous Revenue	27,925,275	21,755,849	19,905,487
Other Sources	72,700,000	35,433,333	995,834
Other Taxes	133,074,909	129,820,938	134,407,033
Permits, Fees and Special Assessments	41,295,070	42,003,354	41,843,412
Property Taxes	699,217,985	741,294,714	795,998,223
State Shared Revenue	170,781,940	163,728,738	192,148,322
Transfers From Component Units	130,521,477	129,797,278	145,754,210
Transfers From Other Funds	44,089,345	41,952,320	48,922,822
	1,479,473,646	1,449,985,211	1,531,720,546
EXPENDITURES - By Function			
Court Related	8,892,203	10,087,171	9,716,930
Culture and Recreation	70,158,744	72,266,484	75,754,673
Economic Environment	10,854,138	13,361,609	24,498,166
General Government Services	223,718,605	274,856,404	293,185,288
Human Services	83,772,686	84,806,256	87,366,380
Other Uses	171,388,954	162,871,488	157,397,626
Physical Environment	23,237,950	25,802,027	23,168,278
Public Safety	749,041,493	773,553,108	826,832,516
Transportation	31,240,805	32,380,664	33,800,689
	1,372,305,577	1,449,985,211	1,531,720,546
	FY20 Actuals	FY21 Budget	FY22 Approved
<u>SPECIAL REVENUE FUNDS</u>			
REVENUES			
Charges for Services	18,118,456	16,454,758	18,592,786
Fines and Forfeits	762,154	535,150	650,870
Fund Balance Appropriation	7,389,612	5,205,258	3,016,208
Intergovernmental Revenue	646,724	956,810	0
Miscellaneous Revenue	19,176,616	6,459,208	5,684,297
Other Sources	278,977	0	0
Other Taxes	220,639,684	195,020,145	244,297,158
Permits, Fees and Special Assessments	18,845,341	16,031,153	14,544,147
Property Taxes	36,447,326	40,202,742	42,980,045
State Shared Revenue	5,279,116	5,321,524	5,513,858
Transfers From Component Units	7,975,611	10,244,967	19,383,207
Transfers From Other Funds	42,784,521	38,581,151	39,444,320
	378,344,138	335,012,866	394,106,896

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY20 Actuals	FY21 Budget	FY22 Approved
<u>SPECIAL REVENUE FUNDS</u>			
EXPENDITURES - By Function			
Court Related	3,351,078	3,495,326	4,707,658
Culture and Recreation	5,308,622	5,696,439	6,559,083
Economic Environment	33,700,240	46,472,206	52,597,372
General Government Services	5,868,927	33,534,054	33,236,989
Human Services	32,744,162	7,317,984	7,474,882
Other Uses	89,735,909	77,258,365	85,857,448
Physical Environment	6,540,764	2,120,746	2,824,686
Public Safety	24,786,328	23,579,447	20,288,586
Transportation	138,035,044	135,538,299	180,560,192
	340,071,075	335,012,866	394,106,896
	FY20 Actuals	FY21 Budget	FY22 Approved
<u>CAPITAL PROJECT FUNDS</u>			
REVENUES			
Charges for Services	88,088	68,368	0
Fines and Forfeits	0	228,028	0
Miscellaneous Revenue	2,115,075	1,247,703	0
Other Sources	86,141,138	176,052,618	384,003,207
Transfers From Other Funds	27,350,881	17,274,560	0
	115,695,182	194,871,277	384,003,207
EXPENDITURES - By Function			
Culture and Recreation	18,343,701	24,986,878	76,333,190
Economic Environment	649,258	0	0
General Government Services	47,026,194	100,424,651	104,553,825
Human Services	3,988	0	0
Other Uses	785,000	0	0
Physical Environment	313,967	20,693	12,755,404
Public Safety	8,794,355	23,690,000	32,318,864
Transportation	20,999,866	45,749,055	158,041,924
	96,916,329	194,871,277	384,003,207
	FY20 Actuals	FY21 Budget	FY22 Approved
<u>ENTERPRISE FUNDS</u>			
REVENUES			
Charges for Services	120,598,626	119,101,797	118,600,595
Fines and Forfeits	353,415	306,247	419,900
Fund Balance Appropriation	1,595,195	205,108	20,869
Miscellaneous Revenue	16,591,346	16,071,508	14,333,352
Other Sources	2,866,000	18,626,323	14,896,650
Other Taxes	14,168,083	11,716,004	15,850,004
Permits, Fees and Special Assessments	9,866,579	9,146,322	10,395,420
Transfers From Other Funds	70,506,816	85,018,154	96,319,660
	236,546,061	260,191,463	270,836,450

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY20 Actuals	FY21 Budget	FY22 Approved
<u>ENTERPRISE FUNDS</u>			
EXPENDITURES - By Function			
Culture and Recreation	67,405,313	68,832,672	70,802,985
General Government Services	4,249,598	2,384,771	3,831,628
Other Uses	47,564,109	52,661,108	60,117,662
Physical Environment	104,351,698	132,075,669	131,370,822
Public Safety	354,137	380,031	377,412
Transportation	3,382,846	3,857,212	4,335,941
	227,307,700	260,191,463	270,836,450
	FY20 Actuals	FY21 Budget	FY22 Approved
<u>INTERNAL SERVICE FUNDS</u>			
REVENUES			
Charges for Services	373,518,701	392,160,745	396,735,357
Fund Balance Appropriation	18,569,687	17,360,627	20,757,933
Miscellaneous Revenue	10,558,332	5,205,795	4,893,298
Other Sources	221,651,747	262,625,362	399,895,499
Transfers From Other Funds	27,122,663	27,279,732	34,653,602
	651,421,130	704,632,261	856,935,689
EXPENDITURES - By Function			
General Government Services	361,134,907	620,082,673	763,197,902
Other Uses	86,444,402	84,549,588	93,737,787
	447,579,309	704,632,261	856,935,689
	FY20 Actuals	FY21 Budget	FY22 Approved
<u>PENSION TRUST AND PERMANENT FUNDS</u>			
REVENUES			
Fund Balance Appropriation	38,848	38,848	-
Miscellaneous Revenue	261,358,722	16,648,665	20,368,516
	261,397,570	16,687,513	20,368,516
EXPENDITURES - By Function			
General Government Services	237,829,009	16,645,513	20,356,150
Other Uses	92,480	42,000	12,366
	237,921,489	16,687,513	20,368,516

Summary of Budgets

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED
GENERAL FUND			
General Fund - General Services District	1,341,419,412	1,413,573,835	1,416,835,007
Mosquito Control State 1	54,230	54,230	54,230
Special Events - General Fund	7,819,381	9,832,823	9,870,598
Emergency Reserve	64,920,611	65,646,964	65,646,964
Property Appraiser	11,290,422	11,873,388	11,873,388
Clerk Of The Court	5,504,247	6,289,097	6,249,051
Tax Collector	18,976,908	21,191,308	21,191,308
TOTAL GENERAL FUND	1,449,985,211	1,528,461,645	1,531,720,546
SPECIAL REVENUE FUNDS			
Concurrency Management System	809,355	701,928	673,219
Fair Share Sector Areas Transportation Improvement	29,864	0	0
Mobility Fee System	902,554	0	0
Air Pollution Tag Fee	748,002	653,326	653,326
Tourist Development Council	5,006,700	8,053,936	7,606,813
Tourist Development Special Revenue	75,000	325,000	592,505
Streets & Highways 5-Year Road Program	8,634,068	9,727,716	9,727,716
Local Option Half Cent Transportation	89,093,667	106,576,032	106,576,032
Local Option Gas Tax-Fund	37,329,405	36,222,198	36,222,198
5 Cent Local Option Gas Tax		15,251,387	22,877,081
9 Cent Local Option Gas Tax		3,438,110	5,157,165
911 Emergency User Fee	5,264,113	5,377,093	5,377,093
E911 Emergency Wireless User Fees	50,000	0	0
Downtown Northbank CRA Trust	10,540,008	10,669,042	10,904,042
Downtown Southbank CRA Trust	5,618,309	5,831,589	5,981,589
Jacksonville Beach Tax Increment - Non-CAFR	7,995,174	8,312,517	8,312,517
Jacksonville International Airport CRA Trust Fund	14,346,202	15,889,151	15,889,151
King Soutel Crossing CRA Trust Fund	1,144,264	1,590,816	1,590,816
Arlington CRA Trust	1,660,519	2,114,606	2,114,606
Kids Hope Alliance Fund	35,322,640	35,377,533	35,327,533
Child Services Trust	200,000	200,000	200,000
Youth Travel Trust - KHA	50,000	50,000	50,000
Better Jacksonville Trust Fund BJP	71,695,430	80,759,031	80,759,031
Huguenot Park	946,502	947,706	947,706
Kathryn A Hanna Park Improvement	2,240,646	2,235,101	2,235,101
Florida Boater Improvement Program	130,050	120,387	120,387
Park Maintenance & Improvements	116,874	0	0
Cecil Field Commerce Center	1,401,932	1,427,712	1,427,712
Cecil Commerce Center	2,304,384	2,933,394	2,933,394
Beach Erosion - Local	500,000	1,250,000	1,250,000
Animal Care & Protective Services Programs	755,466	752,150	752,150
Driver Education Safety Trust Fund	290,000	265,308	265,308
Jacksonville Veterans Memorial Wall Trust	55,697	57,368	57,368
General Trust & Agency - Carryforward Council-Appropri	354,490	0	100,000
General Trust & Agency	200,000	200,000	200,000
Art In Public Places Trust Fund	270,038	321,284	331,034
Derelect Vessel Removal Fund	200,000	0	200,000
Building Inspection	21,403,818	20,956,405	18,429,999
Veterinary Services	178,290	178,290	178,290
Library Conference Facility Trust	234,699	247,143	247,143

Summary of Budgets

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED
Court Cost Courthouse Trust Fund	2,899,040	3,003,331	3,003,331
Recording Fees Technology	1,721,323	2,317,760	2,383,480
Duval County Teen Court Programs Trust	408,706	414,863	414,863
Court Costs \$65 Fee FS: 939 185	1,012,893	1,115,837	1,115,837
Hazardous Waste Program - SQG	483,396	523,445	523,445
Tree Protection & Related Expenditures	389,348	397,915	397,915
TOTAL SPECIAL REVENUE FUNDS	335,012,866	386,786,410	394,106,896
CAPITAL PROJECT FUNDS			
ETR Bonds, Series 2004 - Autumn Bonds	441,056	0	0
River City Renaissance Pay-as-You-Go CP	6,796	0	0
General Capital Projects	239,793	0	0
Jax Recreation & Environmental Land Acquisition	242,958	0	0
2009 Authorized Capital Projects	54,028	0	0
2010 Authorized Capital Projects	10,516	0	0
2011 Authorized Capital Projects	53,264	0	0
2012 Authorized Capital Projects	1,141	0	0
2014 Authorized Capital Projects	128,664	0	0
2015 Authorized Capital Projects	27,824	0	0
Authorized Capital Projects	193,437,209	378,679,359	384,003,207
Library Capital Projects-Library Fines	228,028	0	0
TOTAL CAPITAL PROJECT FUNDS	194,871,277	378,679,359	384,003,207
ENTERPRISE FUNDS			
Public Parking	3,857,212	4,335,941	4,335,941
Motor Vehicle Inspection	380,031	377,412	377,412
Solid Waste Disposal	94,180,309	99,337,001	100,871,499
Contamination Assessment	286,360	302,341	302,341
Landfill Closure	2,349,870	2,480,887	2,480,887
Solid Waste General Capital Projects	18,626,323	14,896,650	14,896,650
Solid Waste Facilities Mitigation	240,688	217,206	217,206
Solid Waste Class III Mitigation	148,123	213,549	213,549
SW Facilities Mitigation Projects	251,450	210,192	210,192
Stormwater Service	31,784,631	31,803,904	31,803,904
Stormwater Services - Capital Projects	10,725,188	10,762,013	10,762,013
Equestrian Center-NFES Horse	466,139	466,139	466,139
Sports Complex CIP	5,383,633	6,625,000	6,625,000
City Venues-City	31,782,163	37,123,796	36,845,706
City Venues-ASM	36,239,415	35,471,440	35,471,440
Capital Projects-City Venues Surcharge	2,133,579	3,348,121	3,381,721
City Venues-Debt Service	21,356,349	21,574,850	21,574,850
TOTAL ENTERPRISE FUNDS	260,191,463	269,546,442	270,836,450
INTERNAL SERVICE FUNDS			
Motor Pool	31,142,053	32,780,355	32,780,355
Motor Pool - Vehicle Replacement	33,088,062	37,172,432	37,172,432
Motor Pool - Direct Replacement	25,201,363	31,786,000	31,786,000
Copy Center	2,731,460	2,748,941	2,748,941
Information Technologies	39,917,534	43,079,088	43,079,088
Radio Communication	3,773,449	4,151,514	4,151,514
Technology Equipment Refresh	2,628,891	1,549,049	1,549,049

Summary of Budgets

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED
Radio Equipment Refresh	3,481,295	578,762	578,762
IT System Development Fund	35,004,371	430,660	430,660
Public Building Allocations	47,966,986	48,215,970	48,141,039
Office Of General Counsel-Fund	12,963,602	12,850,689	12,850,689
Self Insurance	49,963,391	53,931,053	53,931,053
Group Health	90,456,779	95,472,171	95,472,171
Insured Programs	11,820,007	13,296,395	13,296,395
Debt Management Fund	314,493,018	491,770,690	478,967,541
TOTAL INTERNAL SERVICE FUNDS	704,632,261	869,813,769	856,935,689
PENSION TRUST FUNDS			
General Employees Pension Trust	14,940,715	18,632,586	18,632,586
Correctional Officers Pension Trust	1,704,798	1,723,564	1,723,564
TOTAL PENSION TRUST FUNDS	16,645,513	20,356,150	20,356,150
PERMANENT FUNDS			
Art In Public Places Permanent Fund	42,000	12,366	12,366
TOTAL PERMANENT FUNDS	42,000	12,366	12,366
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	2,961,380,591	3,453,656,141	3,457,971,304

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BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Revenue:		
Ad Valorem Taxes	795,998,223	0
Building Permits	440,800	0
Communication Services Tax	28,786,566	0
Contributions - Donations From Private Sources	373,955	0
Contributions From Other Local Units	145,754,210	0
Court-related Revenue	433,400	0
Culture And Recreation	732,250	0
Debt Proceeds	995,834	0
Disposition Of Fixed Assets	110,000	0
Federal Grants	84,500	0
Federal Payments	22,500	0
Fines - Local Ordinance Violation	185,164	0
Franchise Fees	41,391,762	0
General Government	17,814,419	0
Human Services	2,748,390	0
Impact Fees	0	0
Interest and Other Earnings	2,665,658	12,366
Judgement And Fines	815,821	0
Local Business Taxes	6,657,818	0
Local Option, Use & Fuel Taxes	1,194,786	0
Non-Operating Sources	70,711,618	0
Other Charges For Services	15,980,115	0
Other Judgements, Fines, and Forfeits	252,900	0
Other Miscellaneous Revenue	16,670,574	0
Other Permits, Fees And Licenses	10,850	0
Pension Fund Contributions	0	0
Physical Environment	557,418	0
Public Safety	40,135,137	0
Rents And Royalties	85,300	0
Sale Of Surplus Materials And Scrap	0	0
State Grants	444,471	0
State Shared Revenues	192,148,322	0
Transfer In	48,922,822	0
Transportation	827,100	0
Utility Service Taxes	97,767,863	0
Total Revenue:	1,531,720,546	12,366

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
42,980,045	0	0	0	0	838,978,268
14,386,147	0	0	0	0	14,826,947
0	0	0	0	0	28,786,566
597,915	0	257,418	0	0	1,229,288
19,383,207	0	0	0	0	165,137,417
4,315,446	0	0	0	0	4,748,846
3,226,182	0	5,729,270	0	0	9,687,702
0	384,003,207	14,896,650	399,895,499	0	799,791,190
1,545,259	0	0	1,885,750	0	3,541,009
0	0	0	0	0	84,500
0	0	0	0	0	22,500
390,870	0	419,900	0	0	995,934
0	0	10,391,920	0	0	51,783,682
2,570,809	0	(59,265)	396,726,393	0	417,052,356
894,440	0	0	0	0	3,642,830
140,000	0	0	0	0	140,000
722,417	0	367,806	1,835,583	0	5,603,830
260,000	0	0	0	0	1,075,821
0	0	0	0	0	6,657,818
244,297,158	0	15,850,004	0	0	261,341,948
3,016,208	0	20,869	20,757,933	0	94,506,628
210,462	0	7,000,726	0	0	23,191,303
0	0	0	0	0	252,900
1,220,784	0	4,912,387	1,025,600	1,050	23,830,395
18,000	0	3,500	0	0	32,350
0	0	0	0	20,355,100	20,355,100
811,700	0	101,058,031	0	0	102,427,149
6,563,747	0	355,600	0	0	47,054,484
1,597,922	0	7,242,691	146,365	0	9,072,278
0	0	1,553,050	0	0	1,553,050
0	0	0	0	0	444,471
5,513,858	0	0	0	0	197,662,180
39,444,320	0	96,319,660	34,653,602	0	219,340,404
0	0	4,516,233	8,964	0	5,352,297
0	0	0	0	0	97,767,863
394,106,896	384,003,207	270,836,450	856,935,689	20,356,150	3,457,971,304

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Expenditures - Departmental:		
Personnel Expenses	833,232,314	0
Operating Expenses	291,259,680	0
Capital Outlay	8,189,963	0
Grants and Aids	55,222,914	0
Other Uses	884,015	0
Total Departmental:	1,188,788,886	0
Expenditures - Non Departmental:		
Cash Carryover	65,823,028	0
Contingencies	44,057,299	0
Contributions and Transfers to Other Funds	118,590,618	12,366
Contributions to Other Local Units	11,168,110	0
Debt Service Payment - Interest	17,164,581	0
Debt Service Payment - Interest or Principal	0	0
Debt Service Payment - Principal	42,357,158	0
Fiscal Agent and Other Debt Fees	4,963,858	0
Transfers Out to Pay Debt Interest	16,047,305	0
Transfers Out to Pay Debt Principal	22,755,703	0
Transfers Out to Pay Fiscal Agent Fees	4,000	0
Total Non Departmental:	342,931,660	12,366
Total Appropriations, Contingency and Cash Carryover:	1,531,720,546	12,366

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
24,098,706	0	27,512,249	40,111,333	438,103	925,392,705
50,234,279	0	122,424,947	257,600,063	19,256,633	740,775,602
30,091,853	395,214,617	30,718,026	34,503,776	1	498,718,236
170,179,810	200,000	0	254,096	0	225,856,820
3,364,476	0	3,478,435	4,687,792	661,413	13,076,131
277,969,124	395,414,617	184,133,657	337,157,060	20,356,150	2,403,819,494
980,000	0	1,178,653	(7,279,638)	0	60,702,043
29,300,324	(11,411,410)	0	771,485	0	62,717,698
805,005	0	46,698,081	33,974,091	0	200,080,161
0	0	0	0	0	11,168,110
0	0	14,487,423	2,756,781	0	34,408,785
0	0	0	308,324	0	308,324
0	0	10,917,055	29,026,691	0	82,300,904
0	0	2,000	400,457,199	0	405,423,057
28,000,858	0	4,822,581	24,743,869	0	73,614,613
57,040,585	0	8,595,000	35,007,827	0	123,399,115
11,000	0	2,000	12,000	0	29,000
116,137,772	(11,411,410)	86,702,793	519,778,629	0	1,054,151,810
394,106,896	384,003,207	270,836,450	856,935,689	20,356,150	3,457,971,304

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
General Funds:		
Advisory Boards And Commissions	381,349	160,739
City Council	8,369,860	4,260,737
Clerk of the Court-Center	1,993,997	3,509,091
Corrections	98,544,348	21,455,246
Courts	244,169	4,261,433
Downtown Investment Authority	951,578	1,307,474
Employee Services	3,895,466	3,393,316
Executive Office of the Mayor	3,793,968	825,071
Executive Office of the Sheriff	4,213,093	1,582,764
Finance and Administration	10,340,021	13,271,257
Fire and Rescue-Center	268,454,199	41,586,580
Health Administrator		434,175
Investigations & Homeland Security	79,679,876	6,362,640
Jacksonville Human Rights Commission	586,135	258,984
Jax Citywide Activities	(3,886,089)	37,302,456
Medical Examiner	3,919,260	1,788,153
Military Affairs and Veterans	1,132,611	205,256
Neighborhoods	14,383,490	7,347,221
Office of Economic Development	1,688,308	406,931
Office of Ethics	512,583	76,247
Office of General Counsel-Center	53,630	110,922
Office of Property Appraiser	9,205,114	2,790,051
Office of State's Attorney		2,284,635
Office of the Inspector General	1,211,028	172,133
Parks, Recreation & Community Services	21,630,109	31,706,194
Patrol & Enforcement	190,967,645	23,359,409
Personnel & Professional Standards	23,006,113	6,050,499
Planning and Development	3,213,760	1,617,732
Police Services	26,373,627	20,279,664
Public Defender's		2,378,018
Public Library	21,636,387	8,580,340
Public Works	16,621,331	33,528,024
Supervisor of Elections	4,013,973	3,237,001
Tax Collector	16,101,375	5,369,287
Total General Funds	\$ 833,232,314	\$ 291,259,680

	Capital Outlay	Grants And Aids	Other Uses	Total
	2			542,090
	2			12,630,599
	4		596,983	6,100,075
	5			119,999,599
	433,335			4,938,937
	2		(1,212,730)	1,046,324
	1		40,530	7,329,313
	1			4,619,040
	1			5,795,858
	2	2		23,611,282
	853,375	2,423,698		313,317,852
		755,535		1,189,710
	3			86,042,519
	1			845,120
	562,500	47,920,272		81,899,139
	39,546			5,746,959
	1	2,400		1,340,268
	2	400,000		22,130,713
	2	108,000	(389,935)	1,813,306
	1			588,831
	1			164,553
	1			11,995,166
	1			2,284,636
	1			1,383,162
	4	3,613,007		56,949,314
	2			214,327,056
	1			29,056,613
	1		(71,796)	4,759,697
	1			46,653,292
	1			2,378,019
	3,999,155		1,940,560	36,156,442
	200,002		(19,597)	50,329,760
	2,102,005			9,352,979
	1			21,470,663
\$	8,189,963	\$ 55,222,914	\$ 884,015	\$ 1,188,788,886

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
Special Revenue Funds:		
City Council	140,558	6,948,343
Courts	838,917	2,183,202
Downtown Investment Authority		9,575,000
Employee Services		200,000
Finance and Administration		320,110
Fire and Rescue-Center	1,579,387	157,206
Jax Citywide Activities	(95,008)	14,474,690
Kids Hope Alliance	4,525,261	1,451,444
Military Affairs and Veterans		37,000
Neighborhoods	832,029	984,275
Office of Economic Development	76,088	2,341,758
Office of State's Attorney		592,378
Parks, Recreation & Community Services	2,084,876	2,385,413
Planning and Development	13,471,115	2,743,552
Police Services	383,734	4,550,348
Public Defender's		636,251
Public Library	184,038	63,105
Public Works	77,711	590,204
	Total Special Revenue Funds	\$ 24,098,706 \$ 50,234,279
Capital Project Funds:		
Downtown Investment Authority		
Fire and Rescue-Center		
Office of Economic Development		
Parks, Recreation & Community Services		
Police Services		
Public Library		
Public Works		
	Total Capital Project Funds	\$ - \$ -
Enterprise Funds:		
Downtown Investment Authority	2,052,005	1,508,579
Finance and Administration	281,880	48,647
Jax Citywide Activities	(171,303)	
Neighborhoods	136,023	38,240
Parks, Recreation & Community Services	9,204,887	35,050,895
Public Works	16,008,757	85,778,586
	Total Enterprise Funds	\$ 27,512,249 \$ 122,424,947

	Capital Outlay	Grants And Aids	Other Uses	Total
			17,912	7,106,813
	214,015			3,236,134
	2,500,000	75,000	1,084,320	13,234,320
				200,000
	254,934	265,308		840,352
	1		85,431	1,822,025
		138,441,904		152,821,586
	2	250,000		6,226,707
				37,000
	98,986		191,921	2,107,211
	7,000,000	100,000	393,818	9,911,664
	191,000			783,378
	6		476,239	4,946,534
	7,202		1,059,324	17,281,193
	387,500		55,511	5,377,093
	55,000			691,251
				247,143
	19,383,207	31,047,598		51,098,720
	\$ 30,091,853	\$ 170,179,810	\$ 3,364,476	\$ 277,969,124
	11,411,410			11,411,410
	29,518,864			29,518,864
	(200,000)	200,000		0
	78,233,000			78,233,000
	2,800,000			2,800,000
	3,350,190			3,350,190
	270,101,153			270,101,153
	\$ 395,214,617	\$ 200,000	\$ -	\$ 395,414,617
	87,004		434,421	4,082,009
	1		52,426	382,954
				(171,303)
	1		44,802	219,066
	4,972,353			49,228,135
	25,658,667		2,946,786	130,392,796
	\$ 30,718,026	\$ -	\$ 3,478,435	\$ 184,133,657

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

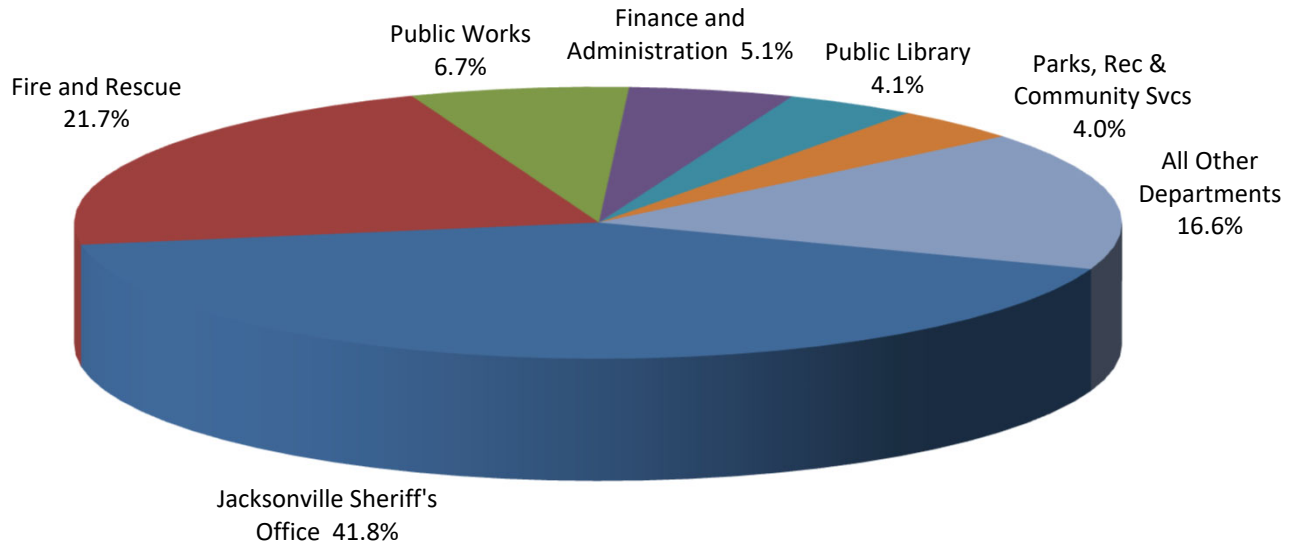
Department	Personnel Expenses	Operating Expenses
Internal Services Funds:		
Employee Services	1,025,905	94,291,379
Finance and Administration	25,096,450	121,466,566
Jax Citywide Activities	(798,217)	
Office of General Counsel-Center	9,967,506	1,995,084
Public Works	4,819,689	39,847,034
	Total Internal Service Funds	Total Internal Service Funds
	\$ 40,111,333	\$ 257,600,063
 Pension Funds:		
Pension Fund	438,103	19,256,633
	Total Pension Funds	Total Pension Funds
	\$ 438,103	\$ 19,256,633
	Appropriations Grand Total	Appropriations Grand Total
	\$ 925,392,705	\$ 740,775,602

Capital Outlay	Grants And Aids	Other Uses	Total
1		163,998	95,481,283
34,495,522	254,096	2,963,267	184,275,901
			(798,217)
1		397,778	12,360,369
8,252		1,162,749	45,837,724
\$ 34,503,776	\$ 254,096	\$ 4,687,792	\$ 337,157,060
1		661,413	20,356,150
\$ 1	\$ -	\$ 661,413	\$ 20,356,150
\$ 498,718,236	\$ 225,856,820	\$ 13,076,131	\$ 2,403,819,494

Summary of Employee Caps by Subfund

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED	CHANGE
GENERAL FUND				
FD_00111 General Fund - General Services District	6,333	6,424	6,425	92
FD_00113 Special Events - General Fund	13	13	13	0
FD_00191 Property Appraiser	114	113	113	(1)
FD_00192 Clerk Of The Court	36	36	36	0
FD_00193 Tax Collector	231	246	246	15
TOTAL General Fund	6,727	6,832	6,833	106
SPECIAL REVENUE FUNDS				
FD_10101 Concurrency Management System	6	6	6	0
FD_10201 Air Pollution Tag Fee	5	5	5	0
FD_10301 Tourist Development Council	1	1	1	0
FD_10701 911 Emergency User Fee	5	5	5	0
FD_10901 Kids Hope Alliance Fund	41	42	42	1
FD_11301 Huguenot Park	10	10	10	0
FD_11302 Kathryn A Hanna Park Improvement	17	17	17	0
FD_11308 Cecil Field Commerce Center	6	6	6	0
FD_11501 Animal Care & Protective Services Programs	1	1	1	0
FD_15104 Building Inspection	162	168	168	6
FD_15107 Library Conference Facility Trust	3	3	3	0
FD_15204 Duval County Teen Court Programs Trust	5	5	5	0
FD_15213 Court Costs \$65 Fee FS: 939 185	9	9	9	0
FD_15302 Hazardous Waste Program - SQG	5	5	5	0
FD_15304 Tree Protection & Related Expenditures	1	1	1	0
TOTAL Special Revenue Funds	277	284	284	7
ENTERPRISE FUNDS				
FD_41102 Public Parking	36	36	36	0
FD_42101 Motor Vehicle Inspection	5	5	5	0
FD_43101 Solid Waste Disposal	116	116	116	0
FD_44101 Stormwater Service	53	53	53	0
TOTAL Enterprise Funds	210	210	210	0
INTERNAL SERVICE FUNDS				
FD_51101 Motor Pool	106	106	106	0
FD_51102 Motor Pool - Vehicle Replacement	3	3	3	0
FD_52101 Copy Center	5	5	5	0
FD_53101 Information Technologies	121	120	120	(1)
FD_53102 Radio Communication	10	10	10	0
FD_54101 Public Building Allocations	62	62	61	(1)
FD_55101 Office Of General Counsel-Fund	73	73	73	0
FD_56101 Self Insurance	23	24	24	1
FD_56201 Group Health	9	9	9	0
FD_56301 Insured Programs	8	8	8	0
TOTAL Internal Service Funds	420	420	419	(1)
PENSION TRUST FUNDS				
FD_65101 General Employees Pension Trust	5	5	5	0
TOTAL Pension Trust Funds	5	5	5	0
TOTAL EMPLOYEE CAP FOR ALL FUNDS	7,639	7,751	7,751	112

PERSONNEL DISTRIBUTION BY DEPARTMENT

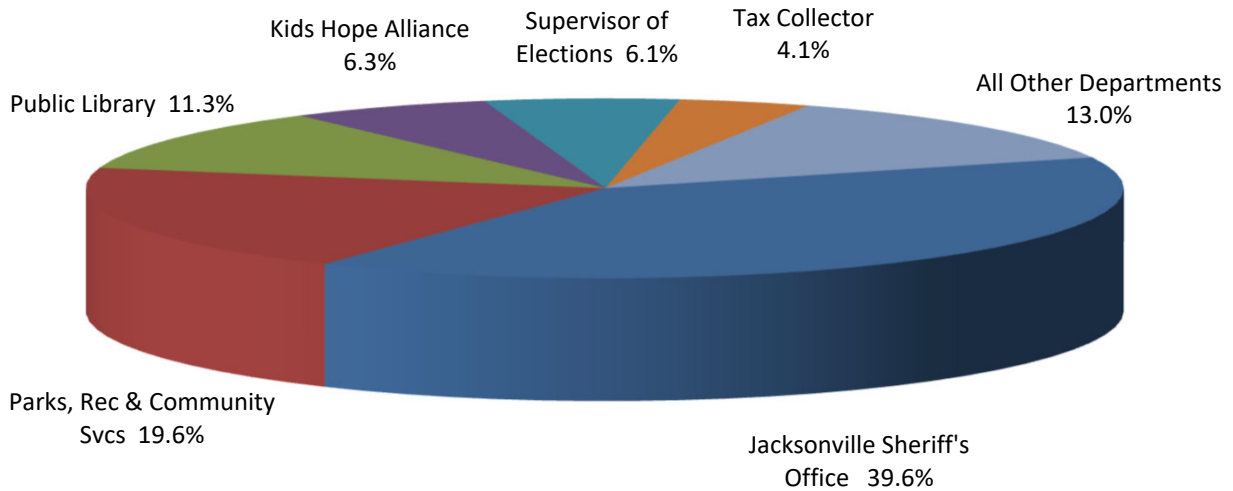


CLASSIFIED POSITIONS

DEPARTMENT	Fiscal Year	Fiscal Year	Fiscal Year	Percent of Total	Percent Change
	2019-20	2020-21	2021-22		
Jacksonville Sheriff's Office (See Note)	3,240	3,240	3,242	41.8%	0.1%
Fire and Rescue	1,513	1,603	1,689	21.7%	5.4%
Public Works	526	522	523	6.7%	0.2%
Finance and Administration	397	394	395	5.1%	0.3%
Public Library	313	313	314	4.1%	0.3%
Parks, Recreation and Community Services	310	309	309	4.0%	0.0%
All Other Departments					
Tax Collector	231	231	246	3.2%	6.5%
Neighborhoods	227	227	227	2.9%	0.0%
Planning and Development	191	191	196	2.5%	2.6%
Office of Property Appraiser	114	114	113	1.5%	(0.9%)
City Council	86	86	85	1.1%	(1.2%)
Office of General Counsel	74	74	74	1.0%	0.0%
Employee Services	51	51	51	0.7%	0.0%
Downtown Investment Authority	44	44	45	0.6%	2.3%
Kids Hope Alliance	41	41	42	0.5%	2.4%
Clerk of the Court	36	36	36	0.5%	0.0%
Medical Examiner	31	32	34	0.4%	6.3%
Supervisor of Elections	31	31	32	0.4%	3.2%
Executive Office of the Mayor	27	27	27	0.3%	0.0%
Courts	17	17	17	0.2%	0.0%
Military Affairs and Veterans	14	17	14	0.2%	(17.6%)
Office of Economic Development	13	13	13	0.2%	0.0%
Office of the Inspector General	9	12	12	0.2%	0.0%
Jacksonville Human Rights Commission	7	7	7	0.1%	0.0%
Advisory Boards and Commission	5	5	5	0.1%	0.0%
Office of Ethics	1	2	3	0.0%	50.0%
TOTAL	7,549	7,639	7,751	100.0%	1.5%

Note: Jacksonville Sheriff's Office, as part of the new financial system, is made up of six different departments. The position cap is listed as one total for clarity.

PART-TIME HOUR DISTRIBUTION BY DEPARTMENT

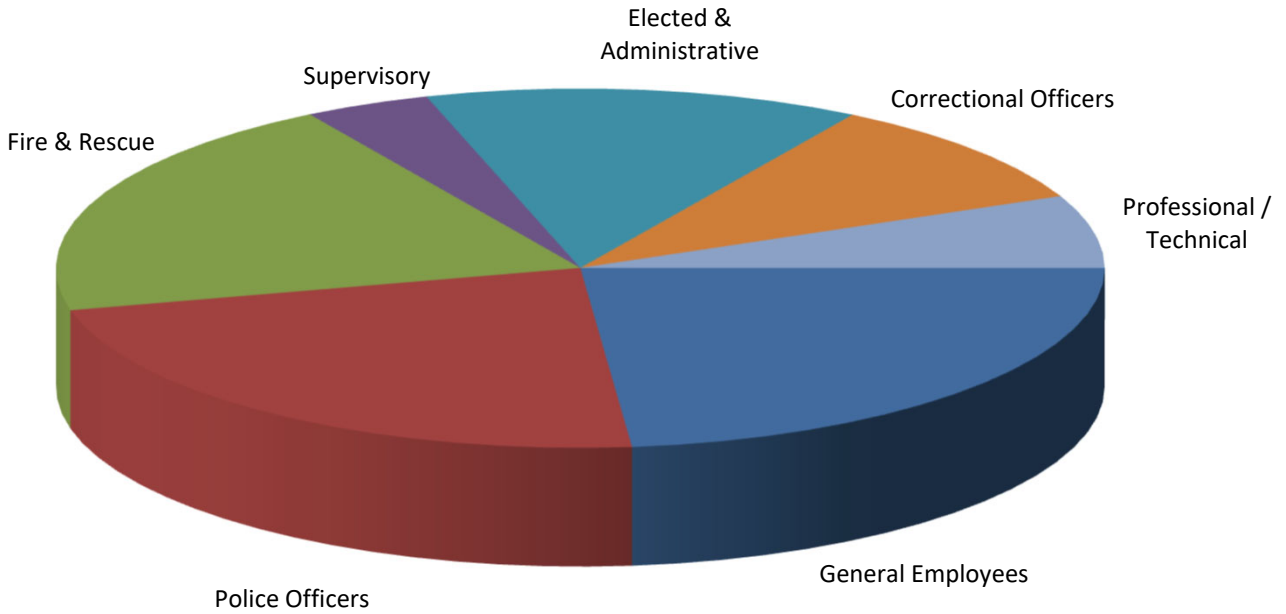


PART-TIME HOURS

DEPARTMENT	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Percent of Total	Percent Change
Jacksonville Sheriff's Office (See Note)	669,004	675,708	676,940	39.6%	0.2%
Parks, Recreation and Community Services	334,597	334,597	334,597	19.6%	0.0%
Public Library	193,827	193,827	193,827	11.3%	0.0%
Kids Hope Alliance	107,100	107,100	107,100	6.3%	0.0%
Supervisor of Elections	184,448	97,216	103,456	6.1%	6.4%
Tax Collector	70,122	70,122	70,122	4.1%	0.0%
<u>All Other Departments</u>					
Fire and Rescue	56,414	53,914	52,614	3.1%	(2.4%)
Finance and Administration	39,248	39,248	44,448	2.6%	13.2%
Neighborhoods	33,125	33,125	33,125	1.9%	0.0%
Vacancy Pool	20,800	20,800	20,800	1.2%	0.0%
Planning and Development	11,757	11,757	11,757	0.7%	0.0%
City Council	8,760	10,424	10,424	0.6%	0.0%
Public Works	5,046	5,046	8,046	0.5%	59.5%
Clerk of the Court	7,800	7,800	7,800	0.5%	0.0%
Employee Services	6,084	6,084	6,084	0.4%	0.0%
Office of Property Appraiser	5,408	5,408	5,408	0.3%	0.0%
Downtown Investment Authority	4,780	4,980	4,980	0.3%	0.0%
Executive Office of the Mayor	3,250	3,250	3,250	0.2%	0.0%
Office of General Counsel	2,840	2,840	2,840	0.2%	0.0%
Office of Ethics	3,640	2,340	2,340	0.1%	0.0%
Office of Economic Development	1,300	1,700	2,300	0.1%	35.3%
Courts	2,290	2,290	2,290	0.1%	0.0%
Medical Examiner	2,080	2,080	2,080	0.1%	0.0%
Advisory Boards and Commission	1,248	1,248	1,248	0.1%	0.0%
Military Affairs and Veterans	1,040	1,040	1,040	0.0%	0.0%
TOTAL	1,776,008	1,693,944	1,708,916	100.0%	0.9%

Note: Jacksonville Sheriff's Office, as part of the new financial system, is made up of six different departments. The position cap is listed as one total for clarity.

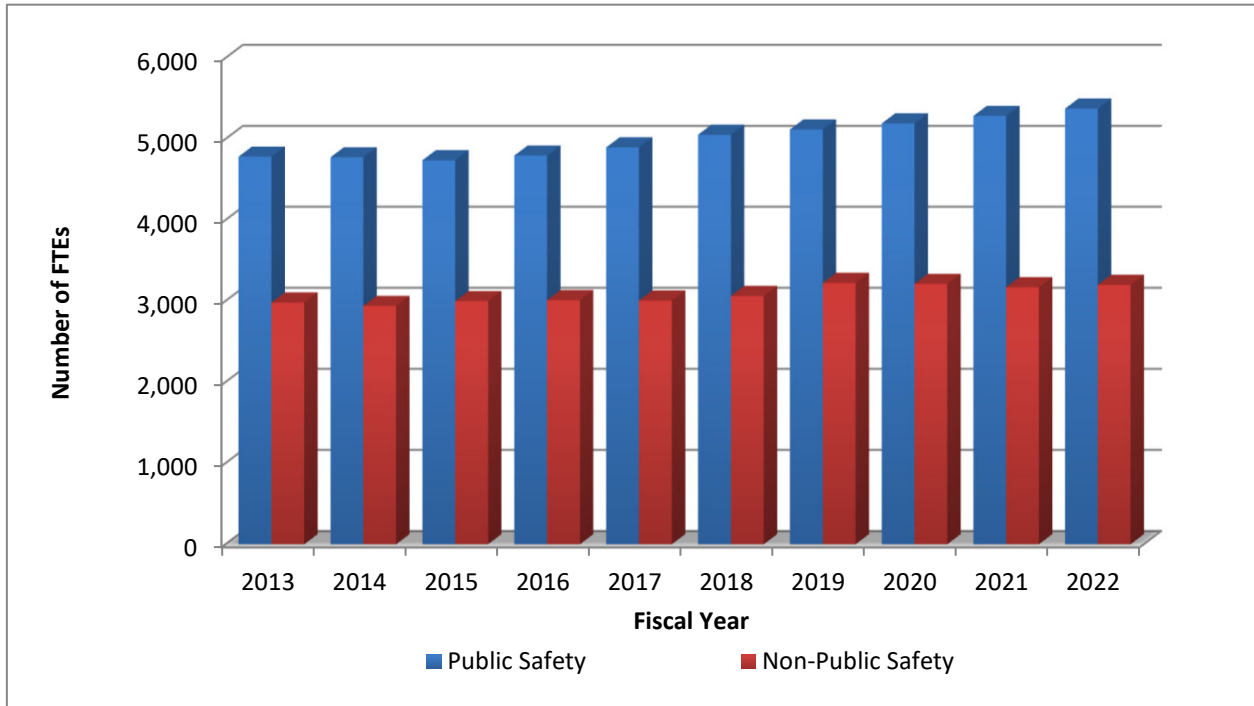
PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



CLASSIFIED POSITIONS

GROUP DESCRIPTION	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Percent Of Total	Change
General Employees	1,809	1,801	1,816	23.4%	15
Police Officers	1,752	1,753	1,766	22.8%	13
Fire and Rescue	1,405	1,496	1,561	20.1%	65
Elected & Administrative	1,017	1,022	1,043	13.5%	21
Correctional Officers	780	780	755	9.7%	(25)
Professional/Technical	506	509	508	6.6%	(1)
Supervisory	280	278	302	3.9%	24
Total	7,549	7,639	7,751	100%	112

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



TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 12-13	4,782	2,980	7,762
FY 13-14	4,774	2,939	7,713
FY 14-15	4,737	2,998	7,735
FY 15-16	4,795	3,010	7,805
FY 16-17	4,896	3,005	7,901
FY 17-18	5,053	3,061	8,114
FY 18-19	5,117	3,222	8,339
FY 19-20	5,192	3,211	8,403
FY 20-21	5,285	3,169	8,454

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 2021-504-E, on various schedules and are presented here to provide the reader with an overview of these programs.

Ordinance 2021-504-E Grant and Program Schedules:

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

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

Schedule of Continuation Grants / Programs With No City Match

Additional Appropriation Language:

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

\$19,538,877 **\$0** **\$1,384,664** **123** **7,332**

				2021-504-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
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Adult Drug Court Enhancement	Expand and enhance the quality and/or intensity of services, implement evidence based treatment modalities, increase available bed days for adult residential treatment, increase the use of medication assisted treatment, and provide random, observed drug and alcohol testing.	\$398,800	\$0	\$0	0	0
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Family Treatment Drug Court	This funding will expand and enhance the quality and/or intensity of services - increase the use of medication assisted treatment, increase available bed days for adult residential treatment and provide random, observed drug and alcohol testing.	\$394,136	\$0	\$0	0	0
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Funding for federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$137,000	\$0	\$0	0	0
Jacksonville Sheriffs 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	\$400,000	\$0	\$0	1	0
Jacksonville Sheriffs 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.	\$500,000	\$0	\$500,000	0	0
Jacksonville Sheriffs Office	Department of Justice	Justice and Mental Health Collaboration Program	Funds will provide resources to expand the Co-Responder Pilot Program that was initiated during the existing grant. The project will cover the costs of training and, consistent with the existing grant, will provide a subaward to LSF to fund clinicians who will respond to incidents with officers.	\$750,000	\$0	\$322,917	0	0
Jacksonville Sheriffs 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.	\$85,000	\$0	\$0	0	0
Jacksonville Sheriffs 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	\$0	0	0
Jacksonville Sheriffs 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.	\$100,000	\$0	\$0	0	0
Jacksonville Sheriffs 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	\$236,000	\$0	\$0	0	0

2021-504-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 Sheriffs 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.	\$200,000	\$0	\$0	1	0
Jacksonville Sheriffs 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 Sheriffs Office	Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$31,000	\$0	\$0	0	0
Jacksonville Sheriffs 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.	\$75,000	\$0	\$0	0	0
Jacksonville Sheriffs 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.	\$263,926	\$0	\$65,982	5	0
Jacksonville Sheriffs Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative	Funds for one full-time detective and one crime analyst position. The project seeks to continue investigating and prosecuting cold case sexual assault cases.	\$640,000	\$0	\$0	2	0
Jacksonville Sheriffs Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative	Funds to continue one full-time detective and add one full-time detective position to continue the lawfully-owed DNA project.	\$862,773	\$0	\$0	2	0
Jacksonville Sheriffs Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$35,000	\$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.	\$90,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	Safe and Healthy Neighborhoods Project	The scope includes education on the use of naloxone to first responders and community partners, provides greater access to naloxone to first responders and identified community partners, connects and refers persons with Opioid Use Disorder (OUD) to treatment and recovery services and provides reports on naloxone use, overdose events and develop surveillance and predictive analytics tools.	\$395,797	\$0	\$0	0	1,300
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.	\$270,000	\$0	\$270,000	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$150,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): USAR	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$145,000	\$0	\$0	0	0

2021-504-E Schedule of Continuation Grants								
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
JFRD - Emergency Preparedness	Executive Office of the Governor	Emergency Management and 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.	\$135,000	\$0	\$135,000	3	0
JFRD - Emergency Preparedness	FEMA	Regional Catastrophic Preparedness Grant	To build state and local capacity to manage catastrophic incidents by improving and expanding regional collaboration for catastrophic incident preparedness.	\$0	\$0	\$0	2	0
JFRD - Fire Operations	FEMA	SAFER Grant - FY21	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720.	\$0	\$0	\$0	60	0
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$2,750	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Alliance	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Support Task Force	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	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
Military Affairs and Veterans	Department of Economic Opportunity	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	Jacksonville 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.	\$200,000	\$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
Neighborhoods - Environmental Quality	Dept of Homeland Security	Monitoring Demonstration Study (Air)	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	2	0

2021-504-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
Neighborhoods - 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
Neighborhoods - 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
Neighborhoods - 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
Neighborhoods - Mosquito Control	Florida Department of Transportation	Clean It Up - Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0
Neighborhoods - Mosquito Control	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
Parks, Rec and Community Svcs	State Department of Elder Affairs/Elder Source	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.	\$157,703	\$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.	\$1,086,820	\$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	\$6,000,000	\$0	\$0	5	832
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0

2021-504-E Schedule of Continuation Grants								
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Svcs: Social Services	Department of Justice	Training and Services to end Violence Against women with Disabilities	Training and Services to End Violence Against Women with Disabilities	\$325,000	\$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.	\$450,000	\$0	\$0	0	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.	\$315,000	\$0	\$75,465	4	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. The National Pollutant Discharge Elimination system permit requires that FDOT, through the City, to 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.

FY22 Request for Reserve for Federal Grant Match / Overmatch: \$6,817,081
 Nutrition Services Incentive Program Match / Overmatch: \$3,058,132
 JSO Federal Forfeitures Port Security Grant Program Match / Overmatch: \$146,750
 Reserve for Federal Matching Grants (B1b) Net: \$3,612,199

\$4,710,769 \$3,671,516 \$3,145,565 \$6,817,081 159 \$37,884 14,200

		2021-504-E Schedule of Continuation Grants									
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours	
Jacksonville Public Library	State Division of Library and Information Services	Library Services and Technology Act Grant	Main Library Digital Preservation and Virtual Learning Center	\$55,009	\$20,180	\$0	\$20,180	\$0	1	1,200	
Jacksonville Sheriffs Office	Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	The program intended to reduce crime and advance public safety through community policing by providing direct funding for the hiring of career law enforcement officers.	\$0	\$739,712	\$0	\$739,712	\$0	40	0	
Jacksonville Sheriffs 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.	\$440,250	\$146,750	\$0	\$146,750	\$0	0	0	
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$30,000	\$30,000	\$15,000	\$45,000	\$0	1	0	
JFRD - Emergency Preparedness	FEMA	Port Security Grant Program	To provide CBRNE capable fire suppression boats and equipment to protect the Port	\$450,000	\$112,500	\$0	\$112,500	\$0	0	0	
JFRD - Emergency Preparedness	FEMA	Assistance to Firefighters Grant Program (AFG)	To enhance the safety of the public and firefighters with respect to fire and fire-related hazards.	\$130,000	\$13,000	\$0	\$13,000	\$0	0	0	
JFRD - Fire Operations	FEMA	SAFER Grant - FY20	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720.	\$1,046,598	\$1,943,682	\$0	\$1,943,682	\$0	40	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, transitional housing assistance and social supports to homeless Veterans. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Sulzbacher Center and funds the Annual Homeless Veterans Stand-down and Resource fair that provides clothing, medical care, dental, mental health, food, haircuts and VA assistance as well as a career fair.	\$243,000	\$30,000	\$0	\$30,000	\$0	3	1,040	
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$15,000	10	4,160	
Parks, Rec and Community Svcs	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$76,549	\$20,715	\$174,285	\$195,000	\$0	3	1,300	
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children.	\$407,031	\$71,350	\$0	\$71,350	\$22,884	3	1,300	
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program (JSSF)	Funding to 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 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,211,779	\$108,852	\$2,949,280	\$3,058,132	\$0	57	5,200	

2021-504-E Schedule of Continuation Grants										
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	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.	\$108,553	\$10,500	\$7,000	\$17,500	\$0	1	0

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

Council Approved Project List On: 2021-075-E

00111-195003-000000-00000336-00000-0000000 Account: 599100 \$2,130,000
 Other Funding: \$0
 Total Contingency for F.I.N.D Grant Match (B1c): \$2,130,000

Project	Phase	Florida Inland Navigation District (F.I.N.D)	City *	City of Atlantic Beach	Project Total
		\$1,775,000	\$2,130,000	\$0	\$3,905,000
Goodbys Creek Dredge	Construction	\$375,000	\$450,000		\$825,000
Castaway Island Dredge	Construction	\$400,000	\$480,000		\$880,000
Riverview Park Boat Ramp	Construction	\$450,000	\$540,000		\$990,000
Exchange Club Island Park Development	Construction	\$175,000	\$210,000		\$385,000
Reed Island Park Development	Construction	\$375,000	\$450,000		\$825,000

* COJ costs includes 10% for PW 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 2020-2021 fiscal year-end (09/30/21), 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	FYE21	Target	Max.	Min.	Direction
Overall Net Debt as % of Full Market Value	2.11%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	8.31%	11.5%	13.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves) ¹	22.76%	14.0%	N/A	10.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves) ¹	17.55%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	74.74%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	58.09%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	\$2,477	\$2,600	\$3,150	N/A	Lower is better

¹ Since reserve balances will not be known until FY End, the FY20 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 \$539 million over the five year period ending 2026. Consequently, the amount of debt is expected to increase from \$2.15 billion in fiscal year 2021 to \$2.69 billion through fiscal year 2026.

Projected Change in Debt Outstanding						
FISCAL YEAR END	2021	2022	2023	2024	2025	2026
Outstanding Debt, Beginning		2,154,964	2,304,827	2,478,388	2,604,808	2,690,931
Already Authorized - Prior CIP		100,589	50,304	30,185	20,120	-
Borrowing for Proposed Authorizations (a)		198,478	288,447	267,894	232,027	184,171
Debt Pay down		(149,204)	(165,190)	(171,659)	(166,024)	(181,154)
Outstanding Debt, Ending	2,154,964	2,304,827	2,478,388	2,604,808	2,690,931	2,693,948

(a) Source 2021-505-E Council adopted 2022-2026 CIP

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 the Council amends the capital improvement plan, it is possible that the amount of debt forecasted above to be outstanding through fiscal year 2026 may be reduced or possibly increased.

ANNUAL CONTINUING DISCLOSURE SUPPLEMENT

The annual continuing disclosure supplement is for the fiscal year ending September 30,2020 which is the most recent 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 are 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	9/30/2020 Outstanding	10/1/2020 Repayment	10/1/2020 Outstanding
Series 2009C-2	12/15/2009	37,310	10,885	(5,360)	5,525
Series 2010B	9/16/2010	100,205	23,125	(7,705)	15,420
Series 2010C-1	12/21/2010	27,205	4,010	(4,010)	-
Series 2011A	6/10/2011	108,880	7,370	(3,595)	3,775
Series 2011B	6/17/2011	86,600	19,425	(4,000)	15,425
Series 2012C	12/13/2012	183,980	113,790	(8,515)	105,275
Series 2012D	12/13/2012	11,840	4,635	(1,075)	3,560
Series 2012E	12/13/2012	34,340	7,865	(7,865)	-
Series 2013A	9/16/2013	54,035	49,220	(930)	48,290
Series 2013B	9/16/2013	35,145	13,785	(3,540)	10,245
Series 2013C	9/16/2013	31,565	31,565	-	31,565
Series 2014	11/19/2014	100,160	98,465	(3,235)	95,230
Series 2016A	9/15/2016	92,215	83,940	(6,150)	77,790
Series 2016B	9/15/2016	58,645	58,645	(2,160)	56,485
Series 2017A	9/20/2017	112,865	104,110	(4,040)	100,070
Series 2017B	9/20/2017	31,455	31,455	-	31,455
Series 2018	9/18/2018	72,540	64,430	(8,595)	55,835
Series 2019A	9/25/2019	151,625	151,625	(6,900)	144,725
Series 2019B	9/25/2019	45,535	45,535	-	45,535
Series 2020A	9/16/2020	123,630	123,630	-	123,630
Series 2020B	9/16/2020	15,670	15,670	-	15,670
Series 2020C	9/16/2020	105,485	105,485	-	105,485
		\$ 1,620,930	\$ 1,168,665	\$ (77,675)	\$ 1,090,990

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	2016	2017	2018	2019	2020
Total General Fund Revenues	\$ 1,069,321	\$ 1,106,522	\$ 1,155,959	\$ 1,246,653	\$ 1,297,077
Less: Property Tax Revenues	(539,881)	(565,740)	(603,910)	(649,040)	(699,218)
Total Covenant Revenues	<u>\$ 529,440</u>	<u>\$ 540,782</u>	<u>\$ 552,049</u>	<u>\$ 597,613</u>	<u>\$ 597,859</u>
35% Limitation ⁽¹⁾	\$ 185,304	\$ 189,274	\$ 193,217	\$ 209,165	\$ 209,251
45% Limitation ⁽²⁾	238,248	243,352	248,422	268,926	269,037
Maximum Annual Debt Service ⁽³⁾	141,904	146,360	148,262	151,042	152,159
% of Limit ⁽⁴⁾	76.6%	77.3%	76.7%	72.2%	72.7%

Note: Revenues are audited through 2019. Revenues and Debt Service are reported on an accrued 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. (i) No adjustment was made to the interest on the Series 2009C-2 Bonds for any direct payments expected to be received by the City from the federal government with respect thereto. It is anticipated that such direct payments will, upon receipt, be deposited to the credit of the General Fund and will constitute a component of Covenant Revenues. (ii) Debt service on the Series 2010B Bonds is estimated based on an actual par amount of \$23,125,000, with a portion of the 2021 maturity constituting Designated Maturity Debt with an assumed amortization through October 1, 2026 at a certified interest rate (calculated as of September 30, 2020) of 1.09%. Debt Service on the Series 2011B Bonds is estimated based on an actual par amount of \$19,425,000, with a portion of the 2021 maturity constituting Designated Maturity Debt with an assumed amortization through October 1, 2028 at a certified interest rate (calculated as of September 30, 2020) of 1.21%. (iii) Debt service on the Commercial Paper is calculated based on assumed Certified Rate. Debt service for the long term take-out of commercial paper issued for interim financing is included at certified rates for the lien of the anticipated refinancing bonds.

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

An Amending 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, as contemplated by the Amendatory Ordinance:

Calculation of the Estimated Anti-Dilution Test Limitation as Contemplated by Amendatory Ordinance

(in thousands)

Covenant & Supplemental Revenues	2019	2020
Total General Fund Revenues	\$ 1,246,653	\$ 1,297,077
Less: Property Tax Revenues	(649,040)	(699,218)
Total Covenant Revenues	\$ 597,613	\$ 597,859
Supplemental Revenues ⁽¹⁾	21,201	23,968
Total Covenant Revenues and Supplemental Revenues	\$ 618,814	\$ 621,827
 Maximum Annual Debt Service ⁽²⁾	 \$ 147,801	 \$ 146,773
Coverage ⁽³⁾	4.19x	4.24x

Note: Revenues are audited through 2019. Revenues and Debt Service are reported on an accrued 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 the 2020 fiscal year end.

City of Jacksonville, FL Non Self-Sufficient Debt

Non-Self Sufficient Debt:	<u>FYE 9/30/20</u> <u>Outstanding</u>
Special Obligation Bonds Payable:	
Capital Improvement Refunding Revenue Bonds, Series 2012	\$ 81,890,000
Special Revenue Bonds, Series 2009C-2	2,970,000
Special Revenue Bonds, Series 2011A	3,640,000
Special Revenue Refunding Bonds, Series 2012C	113,790,000
Special Revenue Refunding Bonds, Series 2012D	4,635,000
Special Revenue Refunding Bonds, Series 2012E	7,865,000
Special Revenue and Refunding Bonds, Series 2013A	27,175,000
Special Revenue and Refunding Bonds, Series 2014	63,185,000
Special Revenue and Refunding Bonds, Series 2016A	45,800,253
Special Revenue Refunding Bonds, Series 2017A	31,630,000
Special Revenue and Refunding Bonds, Series 2019A	100,665,000
Special Revenue and Refunding Bonds, Series 2020A	639,295
Taxable Special Revenue and Refunding Bonds, Series 2020C	66,765,230
Commercial Paper Notes	14,400,000
Total Special Obligation	<u>\$ 565,049,778</u>
Bonds & Notes Payable from Internal Service Operations	
Special Revenue Bonds, Series 2009C-2	7,915,000
Special Revenue Bonds, Series 2010C-1	4,010,000
Special Revenue Bonds, Series 2011A	3,730,000
Special Revenue and Refunding Bonds, Series 2013A	22,045,000
Special Revenue and Refunding Bonds, Taxable Series 2013B	13,785,000
Special Revenue and Refunding Bonds, Series 2014	35,280,000
Special Revenue and Refunding Bonds, Series 2016A	38,139,747
Special Revenue Refunding Bonds, Series 2017A	72,480,000
Special Revenue Bonds, Series 2018	64,430,000
Special Revenue and Refunding Bonds, Series 2019A	50,960,000
Special Revenue and Refunding Bonds, Series 2020A	122,990,705
Taxable Special Revenue and Refunding Bonds, Series 2020C	38,719,770
Commercial Paper Notes	62,300,000
Total Bonds & Notes Payable from Internal Service Operations	<u>\$ 536,785,222</u>
Special Revenue (Covenant) Bonds Supported by BJP Revenues ¹:	
Special Revenue Bonds, Series 2010B	23,125,000
Special Revenue Bonds, Series 2011B	19,425,000
Special Revenue and Refunding Bonds, Series 2013C	31,565,000
Special Revenue and Refunding Bonds, Series 2016B	58,645,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	15,670,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	<u>\$ 225,420,000</u>
TOTAL NON-SELF SUFFICIENT DEBT	<u><u>\$ 1,327,255,000</u></u>

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 2016 through 2020
(in thousands)

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenue:					
Property taxes	\$ 539,881	\$ 565,740	\$603,910	\$649,040	\$699,218
Utility service taxes	123,118	120,692	91,308	124,130	124,789
Licenses, permits and fees	43,385	42,770	43,684	44,770	49,660
Intergovernmental	157,179	166,362	169,382	179,061	183,007
Charges for services	56,997	61,260	68,576	71,902	69,141
Fines and forfeitures	1,873	1,968	2,060	2,305	1,237
JEA Contribution	114,188	115,823	116,620	123,571	118,824
Interest	6,403	4,199	1,539	23,202	12,657
Other	26,297	27,708	58,880	28,740	15,263
Total Revenue	\$ 1,069,321	\$ 1,106,522	\$ 1,155,959	\$ 1,246,721	\$ 1,273,796
Expenditures & Encumbrances:					
City Council	\$ 8,980	\$ 9,729	\$9,739	\$10,923	\$12,825
Clerk of the Courts	3,733	3,811	4,290	4,671	4,893
Courts	4,240	4,164	4,201	3,666	4,415
Downtown Investment Authority	1,134	1,205	2,072	2,058	1,046
Employee Services	5,042	6,802	6,738	10,885	10,480
Office of Ethics	245	310	322	379	402
Finance	8,789	11,153	12,178	11,728	13,177
Fire/Rescue	218,331	226,364	214,079	234,354	264,231
General Counsel	738	943	806	5,715	91
Health Administrator	771	1,020	1,123	1,016	1,142
Inspector General	623	858	901	891	1,159
Intra-Governmental Service	2,489	362	10	-	-
Kids Hope Alliance	1,547	1,668	236	-	-
Jacksonville Human Rights Commission	589	621	760	935	755
Mayor	4,204	4,254	3,807	4,235	4,310
Mayor's Boards and Commissions	468	530	440	479	503
Medical Examiner	3,624	3,974	4,495	5,069	5,282
Military Affairs, Vet & Disabled Svcs	1,122	1,168	1,187	1,274	1,298
Neighborhoods	-	18,433	20,084	20,722	20,650
Office of Economic Development	2,243	1,670	2,982	1,893	1,868
Parks & Recreation	38,956	39,127	40,711	42,842	41,779
Planning and Development	4,888	4,494	4,149	4,251	3,794
Property Appraiser	10,148	10,301	9,916	10,309	10,642
Public Defender	1,833	1,910	2,146	2,212	2,469
Public Libraries	31,180	31,691	32,362	34,544	33,670
Public Works	41,621	42,282	42,287	45,608	46,312
Regulatory Compliance	17,056	-	-	-	-
Sheriff	393,902	420,751	405,854	439,904	472,426
Special Services	-	-	-	-	-
Sports & Entertainment	3,730	4,097	4,216	4,051	8,073
State Attorney	1,661	1,655	1,735	1,747	2,008
Supervisor of Elections	6,195	5,598	5,153	7,932	7,869
Tax Collector	16,040	16,283	16,333	17,175	20,653
Contribution to Shands-Jacksonville	26,276	26,276	26,265	26,276	34,276
Jacksonville Misc. Citywide Activities	77,801	88,753	81,613	94,619	168,742
Total Expenditures & Encumbrances	\$ 940,199	\$ 992,257	\$963,190	\$ 1,052,363	\$ 1,201,240
Excess of Revenue					
Over (Under) Expenditures	\$ 129,122	\$ 114,265	\$ 192,769	\$ 194,358	\$ 72,556
Other Financing Sources (Uses):					
Transfers In	\$ 19,434	\$ 11,657	\$20,127	\$11,928	\$15,866
Transfers Out	(122,657)	(123,382)	(162,113)	(159,737)	(152,701)
Long Term Debt Issued	5,931	-	4,950	24	72,700
Total Other Financing Sources (Uses)	\$ (97,292)	\$ (111,725)	\$ (137,036)	\$ (147,785)	\$ (64,135)
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	\$ 31,830	\$ 2,540	\$ 55,733	\$ 46,573	\$ 8,421

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

II: Excise Taxes Revenue Pledge

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

As of 10/1/19, 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

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 & Debt Service Coverage					
<i>(in thousands)</i>					
	2016	2017	2018	2019	2020
Utility Services Tax:					
JEA Electric	\$ 73,025	\$ 71,979	\$ 73,833	\$ 75,913	\$ 76,618
JEA Water	14,264	14,688	14,316	14,946	15,370
Telecommunications	27,714	26,376	27,057	25,739	25,592
Peoples Gas	533	533	613	648	584
Miscellaneous	2,667	2,441	2,521	2,320	2,093
Total Utility Services Tax Revenue	\$ 118,203	\$ 116,017	\$ 118,340	\$ 119,566	\$ 120,257
Fuel Oil Tax	24	20	25	22	16
Occupational License Taxes	7,172	7,081	7,091	7,320	7,122
Total Excise Taxes Pledged Revenues	\$ 125,399	\$ 123,118	\$ 125,456	\$ 126,908	\$ 127,395
Maximum Annual Debt Service	\$ 9,807	\$ 8,367	\$ 8,367	\$ 5,554	\$ 5,554
Pledged Revenue Coverage	12.79 x	14.71 x	14.99 x	22.85 x	22.94 x

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. The LGST Series 2001 bonds were refunded in full prior to the end of the fiscal year.

As of 10/1/18, 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 & Debt Service Coverage
(in thousands)

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service¹	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)¹	MADS Coverage
2016	89,912	3.29%	7,864	11.43 x	7,924	11.35 x
2017	93,674	4.18%	7,857	11.92 x	7,924	11.82 x
2018	99,223	5.92%	7,868	12.61 x	7,924	12.52 x
2019	101,987	2.79%	7,727	13.20 x	7,727	13.20 x
2020	98,147	-3.76%	-	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 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, 2020 follows:

Municipality	Local Government Half-Cent Sales Tax Distribution Factor
Consolidated City of Jacksonville	95.42%
Jacksonville Beach	2.34%
Atlantic Beach	1.38%
Neptune Beach	0.72%
Town of Baldwin	0.14%

Source: State of Florida, Department of Revenue

The Direct Debt Statement for the fiscal year ending September 30, 2020 follows:

City of Jacksonville, FL
Direct Debt Statement
Fiscal Year Ending September 30, 2020

<u>Direct Debt:</u>	<u>Non Self-Supporting Revenue Bonds</u>	<u>Self-Supporting Revenue Bonds</u>
Capital Improvement Refunding Revenue Bonds, Series 2012	\$ 81,890,000	
Commercial Paper Notes	76,700,000	
Special Revenue Bonds, Series 2009C-2	10,885,000	
Special Revenue Bonds, Series 2010B	23,125,000	
Special Revenue Bonds, Series 2010C-1	4,010,000	
Special Revenue Bonds, Series 2011A	7,370,000	
Special Revenue Bonds, Series 2011B	19,425,000	
Special Revenue Refunding Bonds, Series 2012C	113,790,000	
Special Revenue Refunding Bonds, Series 2012D	4,635,000	
Special Revenue and Refunding Bonds, Series 2013A	49,220,000	
Special Revenue and Refunding Bonds, Taxable Series 2013B	13,785,000	
Special Revenue Refunding Bonds, Series 2013C	31,565,000	
Special Revenue Refunding Bonds, Series 2014	98,465,000	
Special Revenue Refunding Bonds, Taxable Series 2012E	7,865,000	
Special Revenue Refunding Bonds, Series 2016A	83,940,000	
Special Revenue Refunding Bonds, Series 2016B	58,645,000	
Special Revenue Refunding Bonds, Series 2017A	104,110,000	
Special Revenue Refunding Bonds, Series 2017B	31,455,000	
Special Revenue Bonds, Series 2018	64,430,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	151,625,000	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	123,630,000	
Special Revenue Refunding Bonds, Series 2020B	15,670,000	
Taxable Special Revenue and Refunding Bonds, Series 2020C	105,485,000	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2011		31,435,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012		198,940,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		114,890,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		62,910,000
State Infrastructure Bank Loan #1		8,689,015
State Infrastructure Bank Loan #2		4,180,724
Transportation Revenue Refunding Bonds, Series 2012A		151,660,000
Transportation Revenue Refunding Bonds, Series 2012B		24,965,000
Transportation Revenue Refunding Bonds, Series 2015		181,815,000
Transportation Revenue Refunding Bonds, Series 2018		44,350,000
DCSB Certificate of Participation, Series 2005-QZAB	1,015,000	
DCSB Certificate of Participation, Series 2009B-QSCB	9,500,000	
DCSB Certificate of Participation, Series 2010A-QSCB	33,074,000	
DCSB Certificate of Participation, Series 2012-QZAB	29,000,000	
DCSB Certificate of Participation, Series 2013A	13,620,000	
DCSB Certificate of Participation, Series 2014A Refunding	30,890,132	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2015A Refunding	3,831,222	
DCSB Certificate of Participation, Series 2015B Refunding	117,160,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,770,000	
DCSB Certificate of Participation, Series 2017A Refunding	27,601,000	
Total Direct Debt	\$ 1,687,716,354	\$ 823,834,739

Note: This statement includes debt issued by the Duval County School Board (DCSB), but the City is not legally responsible for school board debt. DCSB debt is as of June 30, 2020. The above schedule does not include debt for the following entities: Jacksonville Electric Authority (JEA), Jacksonville Transportation Authority (JTA), Jacksonville Housing Finance Authority (JHFA), Jacksonville Health Facilities Authority, or Jacksonville Port Authority (JPA).

For required financial information pertaining to the Jacksonville Electric Authority (JEA), please see JEA's Comprehensive Annual Financial Report (CAFR). The JEA CAFR can be accessed electronically on the JEA's 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 Fees 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 a professional sports facility franchise. This distribution will terminate in May 2024.

Capital Improvement Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2020 Outstanding	10/1/2020 Repayment	10/1/2020 Outstanding
Series 2012	12/13/2012	\$ 118,005	\$ 81,890	\$ (6,140)	\$ 75,750

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 & Net Debt Service Coverage
(in thousands)

	2016	2017	2018	2019	2020
Peoples Gas Franchise Fee	\$ 1,182	\$ 1,345	\$ 1,447	\$ 1,434	\$ 1,302
Other Franchise Fees	16	11	12	12	10
Total Franchise Fees	<u>\$ 1,198</u>	<u>\$ 1,356</u>	<u>\$ 1,459</u>	<u>\$ 1,446</u>	<u>\$ 1,312</u>
Pledged Discretionary Communications Services Tax	\$ 4,891	\$ 4,655	\$ 4,775	\$ 4,542	\$ 4,516
Convention Center Development Tax	6,687	7,254	7,981	7,993	5,831
Sports Facility Sales Tax Rebate	2,000	2,000	2,000	2,000	2,000
Professional Sports Facility Tourist Tax	7,217	7,790	8,569	8,598	6,304
Total Pledged Revenue	<u>\$ 21,993</u>	<u>\$ 23,055</u>	<u>\$ 24,784</u>	<u>\$ 24,579</u>	<u>\$ 19,963</u>
Annual Debt Service ⁽¹⁾	\$ 10,107	\$ 10,093	\$ 10,108	\$ 10,270	\$ 10,096
Pledged Revenue Coverage	2.18x	2.28x	2.45x	2.39x	1.98x
Maximum Annual Debt Service ⁽¹⁾	\$ 10,234	\$ 10,139	\$ 10,139	\$ 10,139	\$ 10,095
Pledged Revenue Coverage	2.15x	2.27x	2.44x	2.42x	1.98x

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.

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.
- (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	9/30/2020 Outstanding	10/1/2020 Repayment	10/1/2020 Outstanding
Series 2012A	3/29/2012	151,660	151,660	-	151,660
Series 2012B	3/29/2012	57,730	24,965	(6,380)	18,585
Series 2015	12/15/2015	197,295	181,815	(420)	181,395
Series 2018	10/10/2018	53,180	44,350	(9,370)	34,980
		\$ 459,865	\$ 402,790	\$ (16,170)	\$ 386,620

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
2020	93,742,144	8,829,253	102,571,397	34,463,194	411,646	34,051,548	3.01x
2021	93,742,144	8,829,253	102,571,397	35,302,294	413,192	34,889,102	2.94x
2022	93,742,144	8,829,253	102,571,397	36,440,644	415,166	36,025,478	2.85x
2023	93,742,144	8,829,253	102,571,397	38,019,144	417,737	37,601,407	2.73x
2024	93,742,144	8,829,253	102,571,397	40,078,519	421,002	39,657,517	2.59x
2025	93,742,144	8,829,253	102,571,397	40,117,269	421,848	39,695,420	2.58x
2026	93,742,144	8,829,253	102,571,397	40,130,269	422,703	39,707,565	2.58x
2027	93,742,144	8,829,253	102,571,397	40,190,519	423,660	39,766,859	2.58x
2028	93,742,144	8,829,253	102,571,397	46,504,969	432,475	46,072,494	2.23x
2029	93,742,144	8,829,253	102,571,397	46,562,219	433,717	46,128,502	2.22x
2030	93,742,144	8,829,253	102,571,397	46,627,969	435,030	46,192,939	2.22x
2031	93,742,144	8,829,253	102,571,397	46,705,069	436,184	46,268,884	2.22x
2032	93,742,144	8,829,253	102,571,397	22,041,181	406,407	21,634,774	4.74x
2033	93,742,144	8,829,253	102,571,397	7,679,356	388,865	7,290,491	14.07x
2034	93,742,144	8,829,253	102,571,397	7,677,944	388,996	7,288,948	14.07x
2035	93,742,144	8,829,253	102,571,397	7,679,706	389,134	7,290,572	14.07x
2036	93,742,144	8,829,253	102,571,397	7,680,650	389,282	7,291,368	14.07x
2037	93,742,144	8,829,253	102,571,397	7,679,700	389,437	7,290,263	14.07x

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, 2020 and assume that the Gross Transportation Sales Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2038.

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, 2020 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 2012A Bonds, 2012B Bonds, 2015 Bonds and 2018 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)

	2016	2017	2018	2019	2020
Gross Transportation Sales Tax Collections	\$ 82,876	\$ 86,872	\$ 92,373	\$ 95,805	\$ 93,742
Distribution of Gross Gas Tax	\$ 8,669	\$ 9,084	\$ 9,390	\$ 9,204	\$ 8,829
Total Pledged Revenues	<u>\$ 91,545</u>	<u>\$ 95,956</u>	<u>\$ 101,762</u>	<u>\$ 105,009</u>	<u>\$ 102,571</u>
Debt Service on Bonds:					
Series 2008A	\$ 6	\$ -	\$ -	\$ -	-
Series 2008B	9,511	9,751	9,989	1,050	-
Series 2012A	7,469	7,469	7,469	7,469	7,469
Series 2012B	5,500	5,591	7,557	7,606	7,628
Series 2015	20,171	7,780	7,778	7,781	7,778
Series 2018	-	-	-	11,334	11,588
Net Swap Interest	2,728	2,039	1,917	994	-
Less Earnings on Debt Service Accounts	(782)	(762)	(677)	(864)	(32)
Aggregate Parity Debt Service, Net	<u>\$ 44,603</u>	<u>\$ 31,868</u>	<u>\$ 34,034</u>	<u>\$ 35,369</u>	<u>\$ 34,431</u>
Pledged Revenue Coverage	2.05 x	3.01 x	2.99 x	2.97 x	2.98 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 Comprehensive Annual Financial Report (CAFR). The CAFR 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	9/30/2020 Outstanding	10/1/2020 Repayment	10/1/2020 Outstanding
Series 2011	7/22/2011	79,220	31,435	(7,295)	24,140
Series 2012	3/29/2012	280,050	198,940	(14,880)	184,060
Series 2012A	8/30/2012	114,890	114,890	-	114,890
Series 2016	3/24/2016	67,070	62,910	(4,365)	58,545
		\$ 541,230	\$ 408,175	\$ (26,540)	\$ 381,635

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 City¹	Parity Bonds Debt Service²	Earnings on Sinking Funds³	Net Debt Service	Net Debt Service Coverage
2020	90,804,546	46,359,619	617,341	45,742,278	1.99x
2021	90,804,546	46,357,619	618,168	45,739,451	1.99x
2022	90,804,546	46,355,819	619,032	45,736,787	1.99x
2023	90,804,546	46,360,319	619,944	45,740,375	1.99x
2024	90,804,546	46,360,069	620,904	45,739,165	1.99x
2025	90,804,546	46,358,069	621,909	45,736,160	1.99x
2026	90,804,546	46,360,569	622,969	45,737,600	1.99x
2027	90,804,546	46,357,919	623,999	45,733,920	1.99x
2028	90,804,546	43,810,250	621,904	43,188,346	2.10x
2029	90,804,546	43,809,350	623,000	43,186,350	2.10x
2030	90,804,546	84,273,250	46,417,009	37,856,241	2.40x
2031	90,804,546	-	-	-	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, 2020 and assumes that the Infrastructure Sales Tax collections will equal that amount and remain constant through the Bond Year ending September 30, 2031.

² Actual Debt Service on outstanding Parity Bonds.

³ All periods assume investment earnings on funds in Debt Service Reserve Accounts at 1.25% per year and on funds in the Debt Service Accounts at 0.25% per year, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment.

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)

	2016	2017	2018	2019	2020
Total Infrastructure Sales Tax Collections	\$ 82,876	\$ 86,411	\$ 92,943	\$ 95,713	\$ 93,721
Distribution Factor	96.88%	96.88%	96.88%	96.88%	96.89%
Infrastructure Sales Tax Distributed to City	<u>\$ 80,290</u>	<u>\$ 83,715</u>	<u>\$ 90,043</u>	<u>\$ 92,727</u>	<u>\$ 90,805</u>
Debt Service on Bonds:					
Senior Lien:					
Series 2008	4,457	4,454	4,457	-	-
Series 2011	8,864	8,864	8,864	8,865	8,867
Series 2012	24,684	24,687	24,685	24,691	24,694
Series 2012A	5,745	5,745	5,745	5,745	5,745
Series 2016	1,505	2,897	2,897	7,057	7,054
Less Earnings on Debt Service Accounts ¹	(1,125)	(1,157)	(1,005)	(1,179)	(337)
Net Senior Lien Debt Service	<u>\$ 44,130</u>	<u>\$ 45,491</u>	<u>\$ 45,643</u>	<u>\$ 45,179</u>	<u>\$ 46,023</u>
Pledged Revenue Coverage	1.82 x	1.84 x	1.97 x	2.05 x	1.97 x
Maximum Annual Debt Service Coverage ² :					
Maximum Annual Debt Service	\$ 46,021	\$ 46,028	\$ 45,742	\$ 45,742	\$ 45,742
Maximum Annual Debt Service Coverage	1.74 x	1.82 x	1.97 x	2.03 x	1.99 x

¹ Earnings on Debt Service Accounts are inclusive of Sinking Funds and Debt Service Reserve

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 1.25% per year for the Debt Service Reserve Account and 0.25% per year for the Debt Service Account.

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 Comprehensive Annual Financial Report (CAFR). The City’s latest CAFR 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 9/25/19, 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 & Debt Service Coverage
(in thousands)

	2016	2017	2018	2019	2020
JEA Electric	\$ 91,720	\$ 92,271	\$ 91,472	\$ 92,705	\$ 93,871
JEA Water and Sewer	22,467	23,552	25,148	24,771	24,953
Total Pledged JEA Contribution	\$ 114,187	\$ 115,823	\$ 116,620	\$ 117,476	\$ 118,824
Debt Service on Bonds:					
Series 2008A	\$ 1,896	\$ 2,485	\$ 2,611	\$ 2,656	\$ 0
Series 2008B	3,427	2,654	2,575	2,846	-
Combined Debt Service	\$ 5,323	\$ 5,139	\$ 5,186	\$ 5,502	\$ 0
Pledged Revenue Coverage	21.45x	22.54x	22.49x	21.35x	N/A*

**Remaining principal on the Capital Projects 2008A and 2008B bonds was refunded on 9/25/19 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 2020-2021
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2021-2022 5-Year CIP

This annual update, along with the Debt Management Policy adopted by City Council, comprises the cornerstone of the City's ongoing efforts to manage the City's debt program within an adopted framework providing for debt limitations, restrictions, and best practices. A well-conceived and properly implemented debt policy does not just impose limits on debt, but also helps manage the impact of repaying that debt on current and future budgets.

Properly managing the City's debt is a critical element of the City's overall financial health. By making smart decisions on borrowing, refinancing, and debt portfolio structuring, the City is exercising fiscal responsibility that is imperative to maintaining and improving its credit rating over time. The annual Debt Affordability Study continues the City's practice of establishing and routinely evaluating appropriate, objective guidelines and measures for the debt program. These guidelines and measures should be balanced in a way that ensures the City continues on the path of acting in a responsible manner with regards to both citizens and investors. Guidelines that are too restrictive may not provide enough debt flexibility and capacity to finance needed infrastructure, while those that are not restrictive enough may lead to excessive debt issuance that could reduce future budgetary flexibility and put downward pressure on the City's credit ratings and financial position.

CURRENT DEBT POSITION

The following table summarizes the City's projected debt outstanding as of the end of FY21. 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 9/30/21	
Debt Type	Outstanding (In Thousands)
Better Jacksonville Program Debt:	
Better Jacksonville Sales Tax	\$ 381,635
Better Jacksonville Transportation	392,155
Special Revenue Bonds	211,555
State Infrastructure Bank Loan Program	6,702
Total Better Jacksonville Program Debt	\$ 992,047
General Government & Enterprise Fund Debt:	
Excise Tax Revenue Bonds	\$ -
Special Revenue Bonds ¹	991,167
Local Government Half-cent Sales Tax	-
Capital Improvement Revenue Bonds	75,750
Capital Projects Revenue Bonds	-
Short Term Debt (Commercial Paper & Line of Credit)	96,000
Total General Government & Enterprise Fund Debt	\$ 1,162,917
Total Projected Debt Outstanding	\$ 2,154,964

¹ The Special Revenue bonds contain assumptions related to expected borrowing prior to the end of FY21

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, and \$750 million in buildings, facilities, and other projects and related debt service. By FY 2009, the City faced remaining capital needs, a negative trend on both of its Better Jacksonville Sales Tax revenues and had received a change from stable to negative outlook on the programs' ratings.

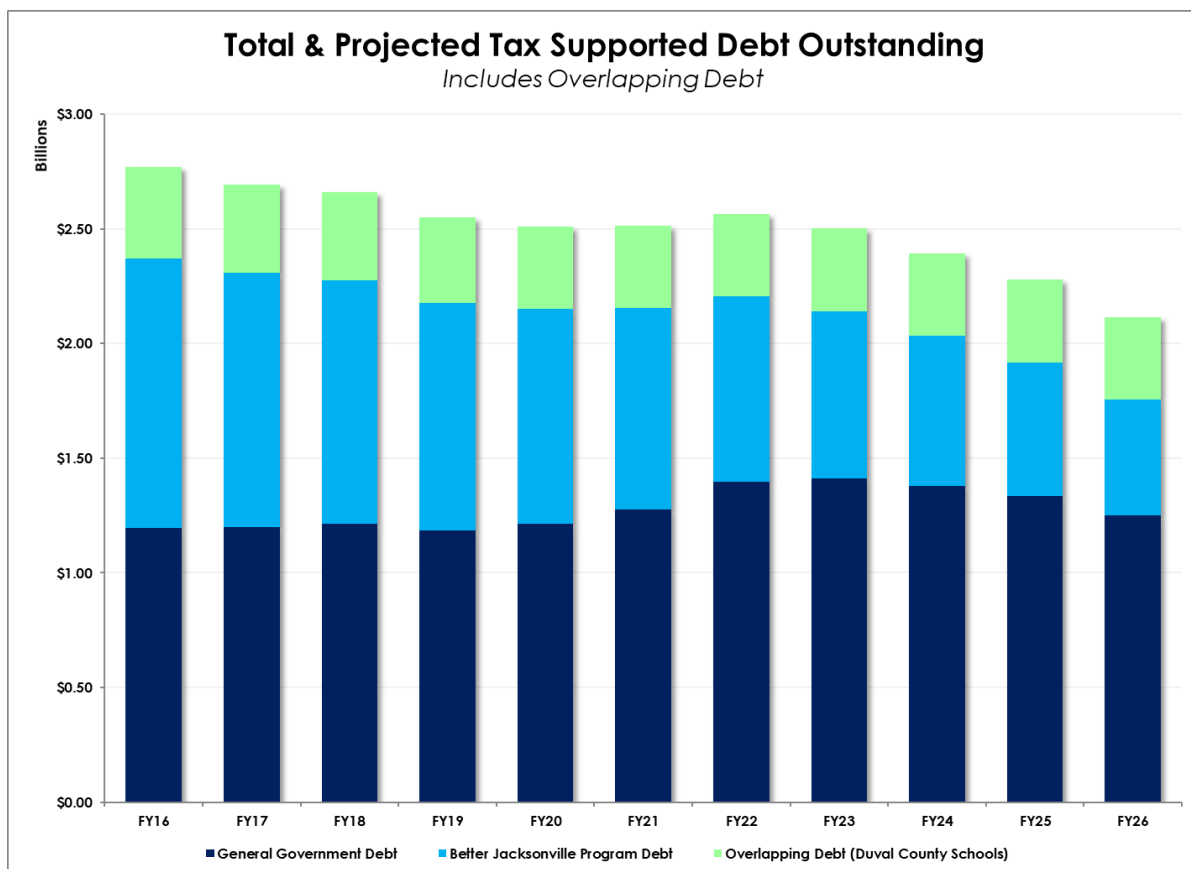
In an effort to protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to \$300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service on the covenant bonds. The BJP "bridge financing" was initially well-received by the rating agencies and the negative outlook attached to the infrastructure pledge was removed in FY 2008. Subsequent declines of

program revenues eventually resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY 2011. The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues have rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016. Current projections indicate that the BJP program revenues will be sufficient to complete all pay-go projects remaining in addition to covering all debt service payments.

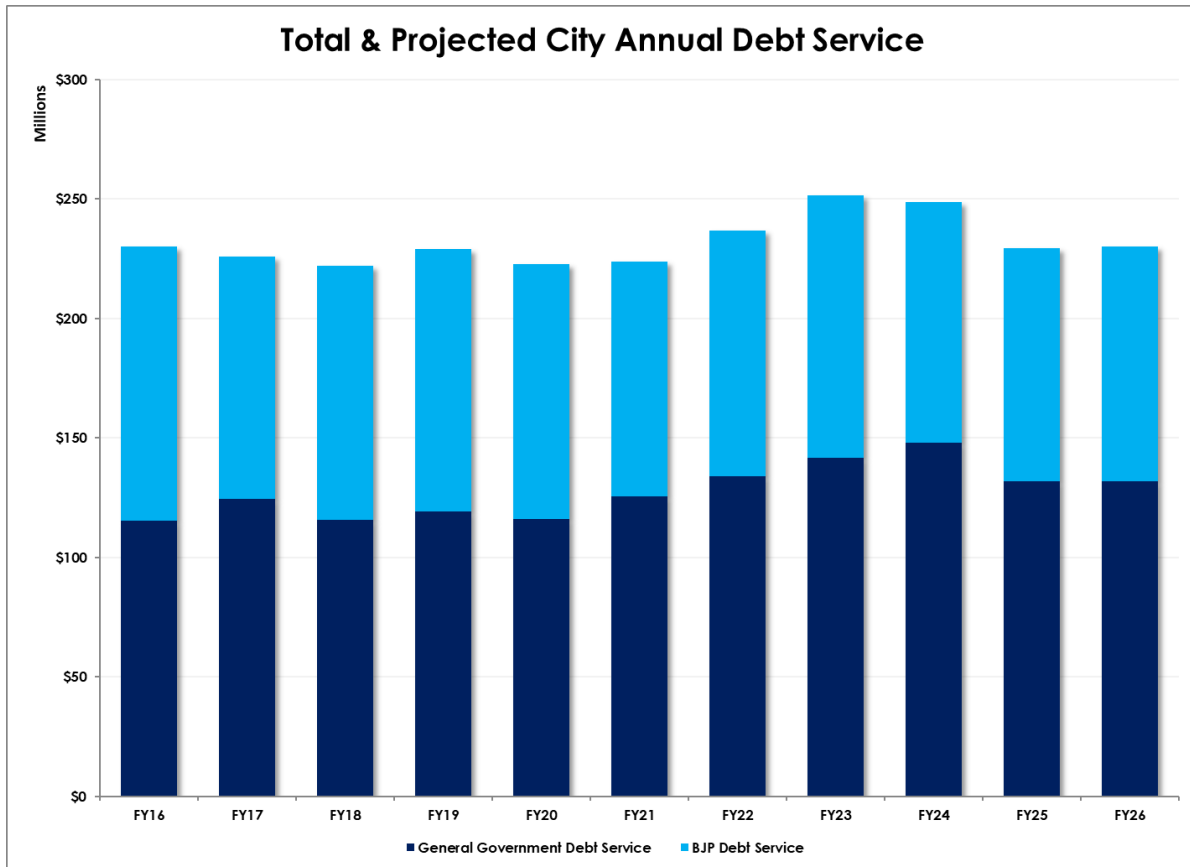
Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's key debt metrics.

In addition to BJP debt and the City's general debt, credit rating agencies also take into consideration all debt incurred by other jurisdictions which are supported by the same tax base. This "overlapping debt" (in the City's case, debt issued by the Duval County School Board) is included in some of the key metrics during their reviews.

Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis) over time. By the end of FY21, the City will have paid down and reduced its debt by over \$338 million of outstanding debt since FY15. Overlapping debt has decreased over the same period by approximately \$58 million, bringing the total tax-supported debt reduction to \$396 million. The City's continued focus on prudent debt management while supporting a thriving local economy is exhibited by the moderation of debt levels out into the future.



Below is a presentation of total and projected City-related debt service over time (which excludes overlapping debt). While debt service may vary some from year to year based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt over time and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years and is expected to continue that path into the near future. As City revenues increase as expected (and detailed later in this report), the percentage of revenues dedicated to debt service will improve over time.



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 revenues sources (tax rates) and the capacity of the citizens to support the operations of the City (tax burden), each of which is discussed in more detail below.

The most objective indicator of how the market perceives the City's debt are the published ratings of the national services; Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings ("S&P"). The table below shows a running history of the City's ratings for uninsured debt since 2010, 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 continues to strongly disagree with the action taken by Moody's. The City does not believe that its participation in the litigation with JEA in any way reflects the City's willingness or ability to pay its own obligations, and has 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.

	2010 ⁽¹⁾	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Moody's:											
Issuer Credit Rating	Aa1				Aa2 ⁽⁴⁾				A2 ⁽¹²⁾		Aa3 ⁽¹³⁾
Covenant Bonds	Aa2				Aa3 ⁽¹⁴⁾				A3 ⁽¹²⁾		A1 ⁽¹³⁾
Revenue Bonds	Aa2/A1				Aa2/Aa3 ⁽¹⁴⁾				A2 ⁽¹²⁾		A1 ⁽¹³⁾
BJP Infrastructure	A1								A2 ⁽¹²⁾		Aa3 ⁽¹³⁾
BJP Transportation	Aa2		A1 ⁽¹⁵⁾						A2 ⁽¹²⁾		A1 ⁽¹³⁾
Commercial Paper	P1 ⁽¹⁶⁾				I ⁽¹⁾						

Standard & Poors:

Issuer Credit Rating	AA										
Covenant Bonds	AA-									AA ⁽¹⁷⁾	
Revenue Bonds	AA-/A	AA+/A		AA+/AA- ⁽¹⁴⁾			AA ⁽¹⁸⁾				
BJP Infrastructure	AA-	A					A+				
BJP Transportation	AA-										
Commercial Paper	A-1-		I ⁽¹⁾				A-1 ⁽¹⁹⁾				

Fitch:

Issuer Credit Rating	AA+											
Covenant Bonds	AA											
Revenue Bonds	AA+/AA-				AA/AA- ⁽²⁰⁾				AAA/AA/AA- ⁽¹⁴⁾			
BJP Infrastructure	AA-											
BJP Transportation	AA- ⁽¹⁵⁾											
Commercial Paper	F1 ⁽¹⁹⁾											

¹In fiscal year 2010, Moody's and Fitch recalibrated the City's ratings to the Global Rating Scale.

²S&P withdrew the rating of the liquidity provider at the request of the liquidity provider. S&P subsequently removed the rating for the related City commercial paper. The City successfully replaced

³On March 7, 2012, Moody's issued a two notch downgrade to the City's Better Jacksonville Transportation program. Fitch issued a one notch downgrade to both the Infrastructure and

⁴The A1 rating from Moody's and the A rating from S&P for the Guaranteed Entitlement bonds were removed for illustration purposes upon final redemption on December 13, 2013.

⁵On December 4, 2013, the City replaced Letter of Credit supporting the commercial paper program, which was necessitated by the withdrawal of the prior liquidity provider. The replacement liquidity agreement required a remarketing of the commercial paper notes and a new security rating. The City elected to replace the Moody's rating with a new S&P and Fitch rating.

⁶On June 17, 2014, Moody's issued a one notch downgrade to the City's ICR rating and Special Revenue program.

⁷On October 27, 2014, Fitch issued a one notch downgrade to the City's ICR rating, Special Revenue program, Excise Tax Revenue program, and Local Government Sales Tax Revenue program.

⁸On February 19, 2016, Standard & Poor's upgraded the BJP Infrastructure Sales Tax bonds one notch.

⁹On March 3, 2016, Standard & Poor's upgraded the Excise Tax Revenue bonds one notch.

¹⁰On February 23, 2018, Standard & Poor's upgraded the Covenant Bonds (Special Revenue) one notch.

¹¹On September 10, 2018, Fitch upgraded the Excise Tax Revenue bonds one notch.

¹²On October 11, 2018, Moody's downgraded the City's ICR, BJP Infrastructure Sales Tax, Transportation Sales Tax, Capital Projects, Capital Improvement, and Excise Tax bonds to A2, and also downgraded the Special Revenue program to A3.

¹³On September 28, 2020, Moody's 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.

PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

The City's ability to meet its future debt obligations will largely depend on the growth of financial resources including sales tax receipts, as well as other indirect variables, such as estimated full value of property, personal income and population.

Debt capacity is increased by demographic and economic growth to the extent that new resources can be captured through higher revenues. Because any projection is uncertain, it is important while planning for future debt capacity to make prudent and conservative assumptions about future growth in resources and to develop sensitivity analyses about other assumptions to ensure that an excessive level of obligations is not created. This study assumes the following:

Growth Rate & Borrowing Assumptions					
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.21%	1.21%	1.21%	0.92%	0.92%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, 25+ Year Term	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, 20 Year Term	4.00%	4.00%	4.00%	4.00%	4.00%
Bond Yield, 10-15 Year Term	3.50%	3.50%	3.50%	3.50%	3.50%
Bond Yield, Variable Rate Bonds	Certified Rate as reported in the City's Annual Financial Report				

*Based on the results from the Florida Demographic Estimating Conference and UF, BEBR, Florida Population Studies, Volume 54, Bulletin 189, April 2021 medium county projections.

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 FY21, as well as the scheduled retirements of debt through FY26. This table shows the City will pay down approximately \$493 million of general fund debt over this period due to retirements of existing obligations. While the retirement of \$434 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			
<u>Fiscal Year</u>	<u>General Debt</u>	<u>BJP Debt</u>	<u>Total Debt</u>
2021	75,650	62,742	138,392
2022	80,386	68,818	149,204
2023	86,076	79,114	165,190
2024	92,354	73,305	165,659
2025	77,989	73,015	151,004
2026	80,324	76,950	157,274
	<u>\$ 492,779</u>	<u>\$ 433,944</u>	<u>\$ 926,723</u>

FY21 and FY22 amounts are actuals. FY23-26 include assumed borrowing for already authorized projects.

Another potential enhancement to future debt service capacity is a greater use of "pay-as-you-go" ("PAYGO") funding of capital projects, which reduces borrowing for capital. While it was tough during challenging times, the City has more recently been able to increase its usage of PAYGO, thanks in part to pension reform. Although rating agencies do not set specific guidelines for determining an acceptable

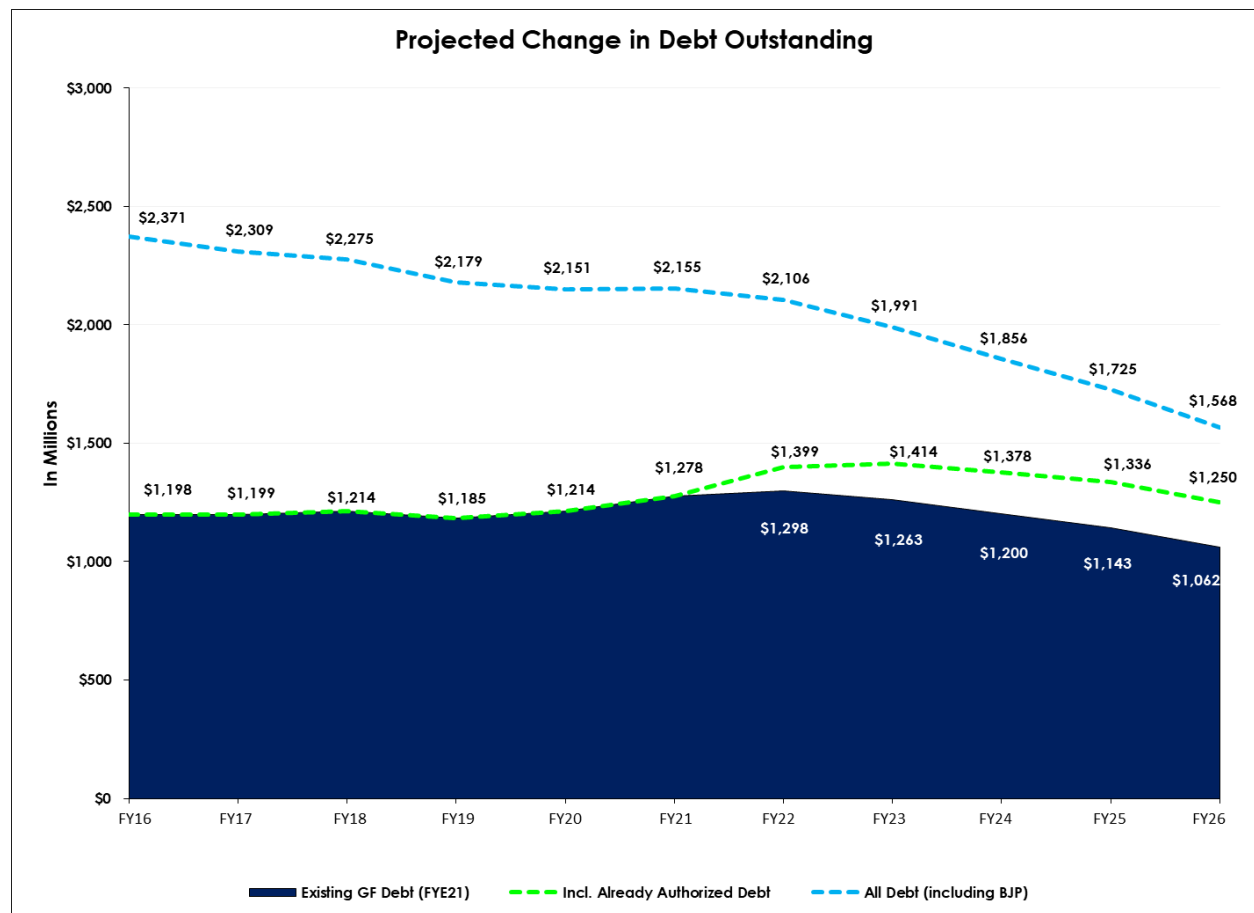
level of PAYGO, the use of PAYGO reduces future debt obligations and is therefore considered to be a credit positive.

While the city's debt burden is forecasted to improve and otherwise create availability for new debt, it must be cautioned that other rising costs and other demands on city resources may offset some (or all) of this benefit. It is also important to note that these forward-looking ratios are dependent upon assumed rates of growth, which, while intentionally conservative, cannot be guaranteed.

Without the further authorization of new borrowing, the City is projected to issue \$201 million of new money long-term debt and retire around \$788 million of debt over the next five years. This would result in a decrease in outstanding debt of \$587 million from Projected FYE21 to FY26. The table below reflects issuances and retirements for this period (inclusive of BJP):

Projected Change in Debt Outstanding						
FISCAL YEAR END	2021	2022	2023	2024	2025	2026
Outstanding Debt, Beginning		\$2,154,964	\$2,106,349	\$1,991,463	\$1,855,989	\$1,725,105
Already Authorized - Prior CIP		100,589	50,304	30,185	20,120	-
Borrowing for Proposed Authorizations - FY22 5Y CIP*		-	-	-	-	-
Debt Paydown		(149,204)	(165,190)	(165,659)	(151,004)	(157,274)
Outstanding Debt, Ending		\$2,154,964	\$2,106,349	\$1,991,463	\$1,855,989	\$1,567,831

* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)



The scenario of no future authorization of new borrowing, of course, is not likely as the City generally authorizes capital improvements in each year's budget. However, this illustration serves as a good baseline that that decisionmakers can use as they consider adding borrowing authorizations in the future.

COMPARISON TO INDUSTRY STANDARDS

In assessing the City's overall creditworthiness, rating agencies use a number of ratios to assess the financial burden of outstanding debt. As a consolidated city and county government, Jacksonville faces unique obstacles in comparing its debt position to other jurisdictions since published industry medians report cities and counties separately. With that in mind, the City Council adopted seven measures discussed in Section I that are important to rating agencies and can help guide the City when making decisions that might include borrowing.

These ratios, along with total debt outstanding, have a significant impact on bond ratings which, in turn, affect the cost of borrowing. Establishing and regularly evaluating acceptable ranges for the selected ratios will allow the City to continually monitor its financial and debt positions and provide a framework for calculating theoretical debt affordability, assisting in the capital budgeting process, prioritizing capital spending and evaluating the impact of each debt issue.

Below is a table comparing some of the City's ratios (or modified versions of them) with other cities and counties in Florida and elsewhere in the United States. In general, the comparison shows that the City of Jacksonville has about an average debt burden level of reserves. As will be seen later in this study, the City has been improving in both areas over the last five years. Continuing the trend of paying down debt and increasing reserves will be viewed favorably by the rating agencies.

City/County	Current Rating ³	Overall Net Debt as % of Full Mkt Val.	GSD Debt Service as % of GSD Exp. ¹	Ten Year Principal Paydown – All Debt	Debt Per Capita	Gf Balance as % of Revenues ²
Jacksonville, FL	AA	2.1%	8.3%	74.7%	\$2,477	25.6%
Broward County, FL	AAA	0.3%	3.1%	100.0%	514	53.3%
Hillsborough County, FL	AAA	1.9%	6.9%	28.3%	1,745	25.9%
Miami-Dade County, FL	AA	2.0%	6.4%	34.5%	3,126	17.9%
Charlotte, NC	AAA	1.7%	19.4%	76.5%	2,916	26.9%
Portland, OR	AA+	2.1%	5.1%	69.2%	5,065	15.4%
Seattle, WA	AAA	0.6%	5.3%	62.3%	1,954	34.5%

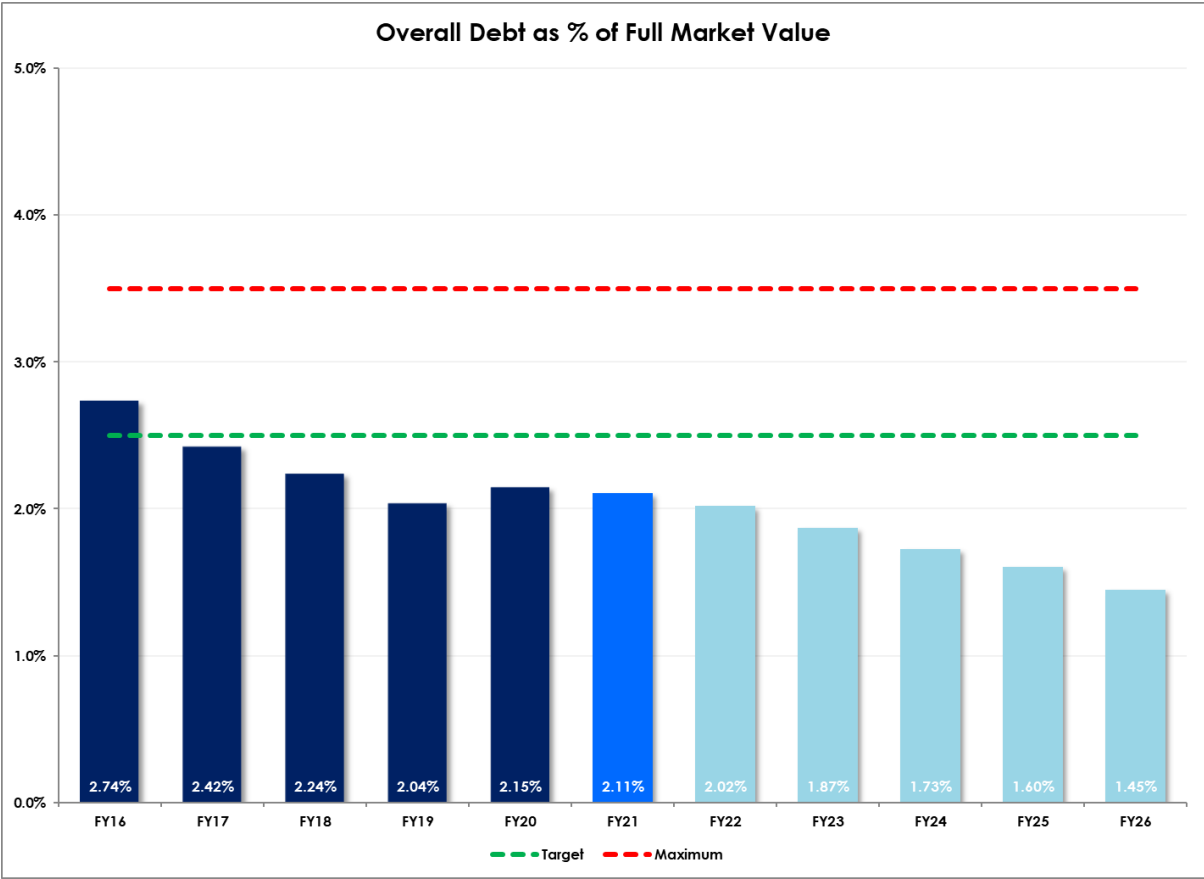
Note: For general comparison only, Jacksonville data is provided by the City of Jacksonville. All other data is sourced from Moody's Investors Service except for comparative ratings, which have been provided by S&P. The most recent available data has been used. The accuracy of data provided, as well 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.

¹Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metric was modified for a more appropriate comparison.

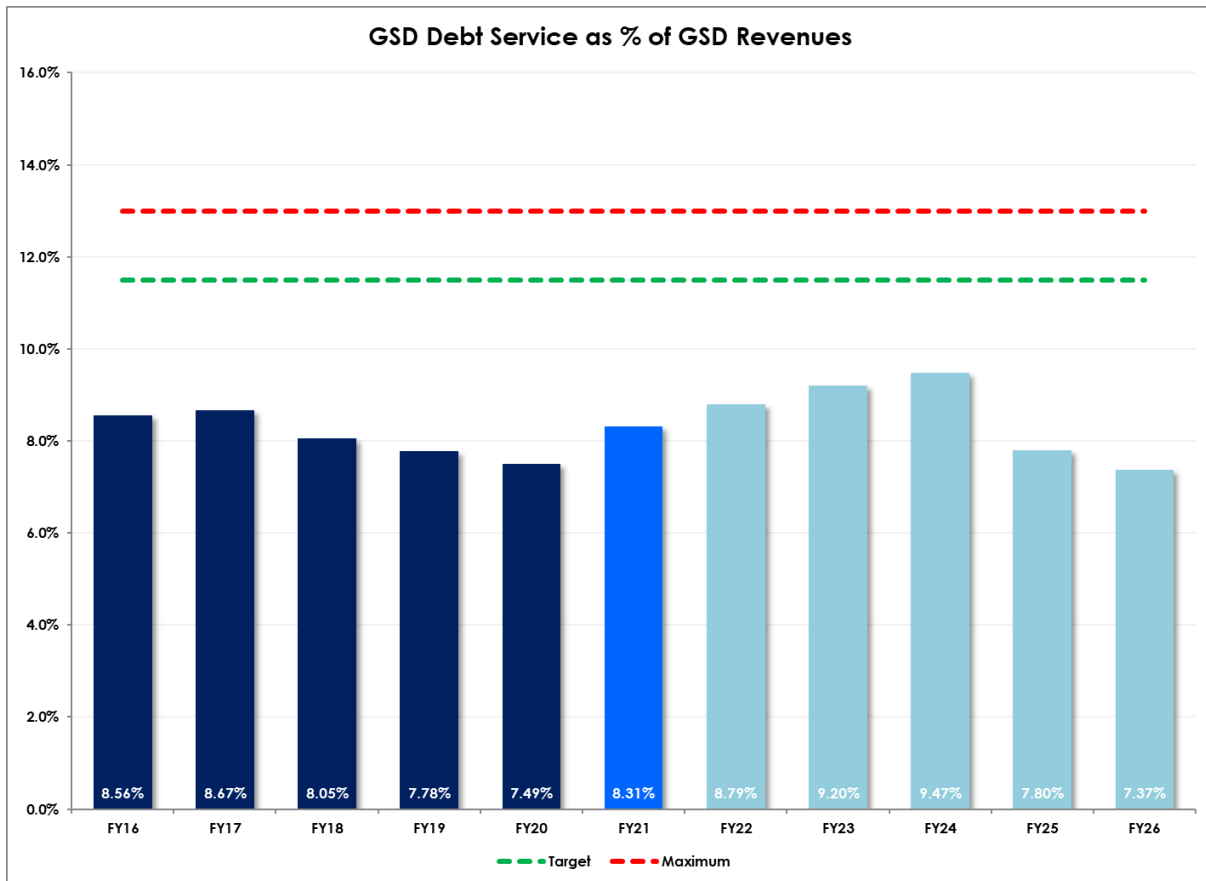
²Data available from Moody's is GF Balance as % of Revenues, so the Jacksonville metric was modified for a more appropriate comparison.

³Current Ratings available from S&P.

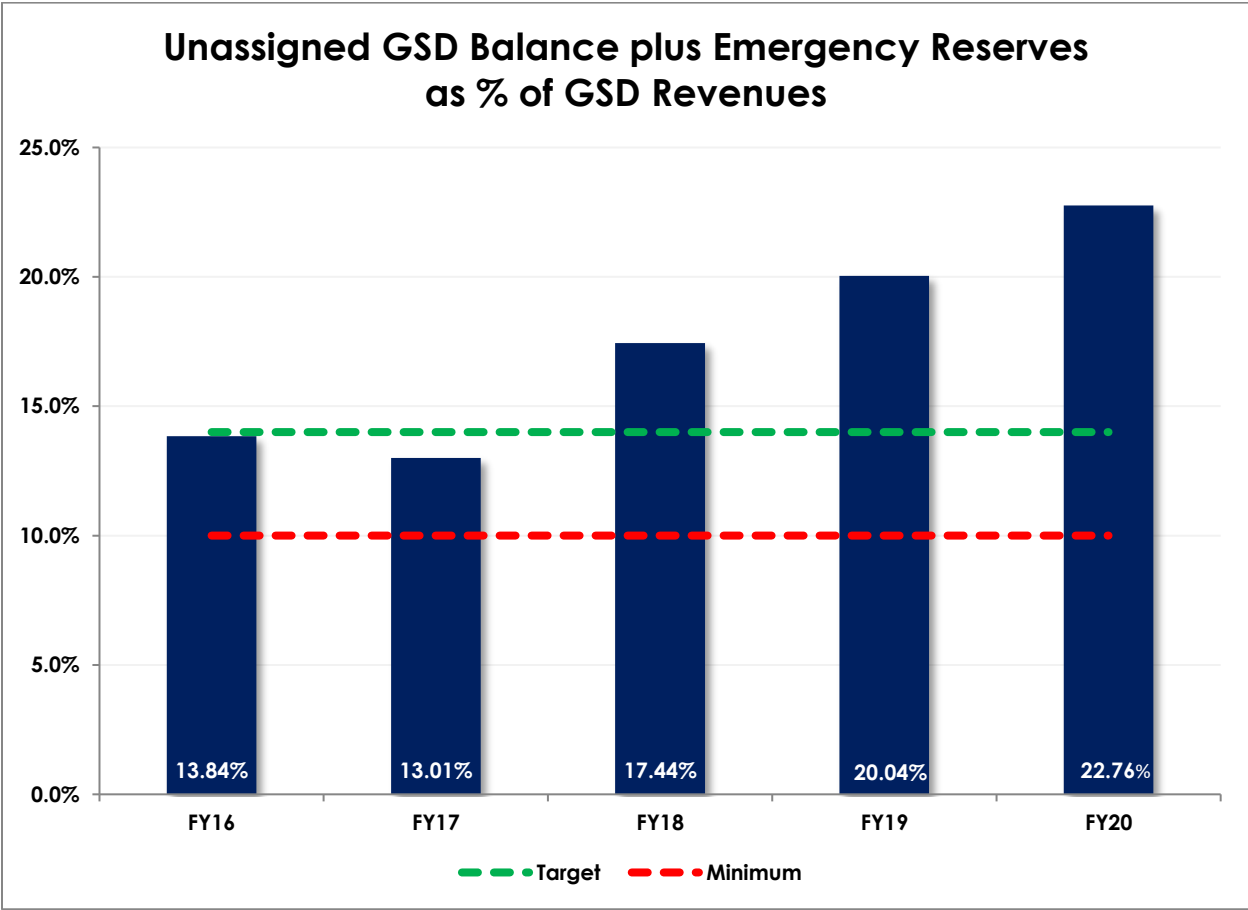
Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY21, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY22 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.



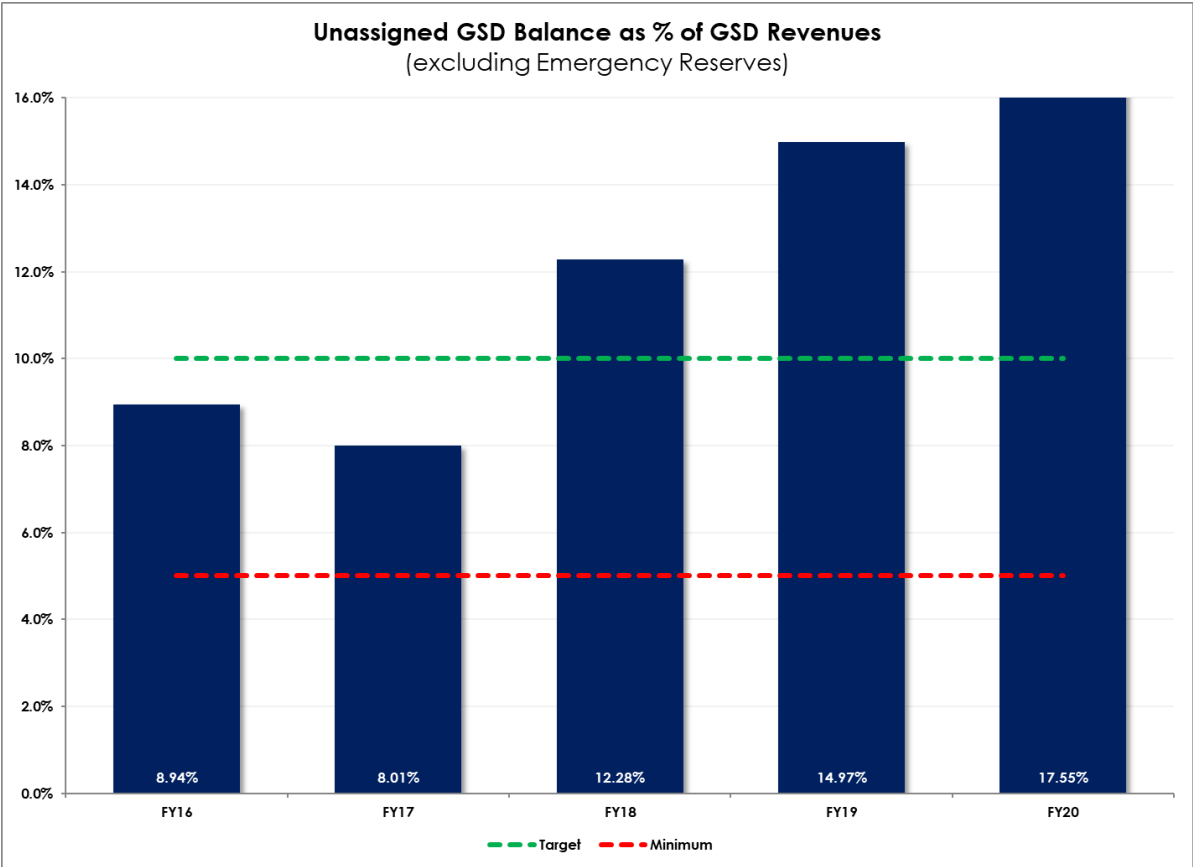
Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY21 projected to come in below the target at approximately 2.11%. As the City continues to pay off more debt each year than it borrows and if the local economy continues to improve, this measure should remain below target for the foreseeable future.



Following a slight decrease in FY20, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years and then trend downward. This trend is based on the city continuing to practice fiscal discipline and improving GSD Revenues. 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 both the target and maximum levels that were established by City Council.

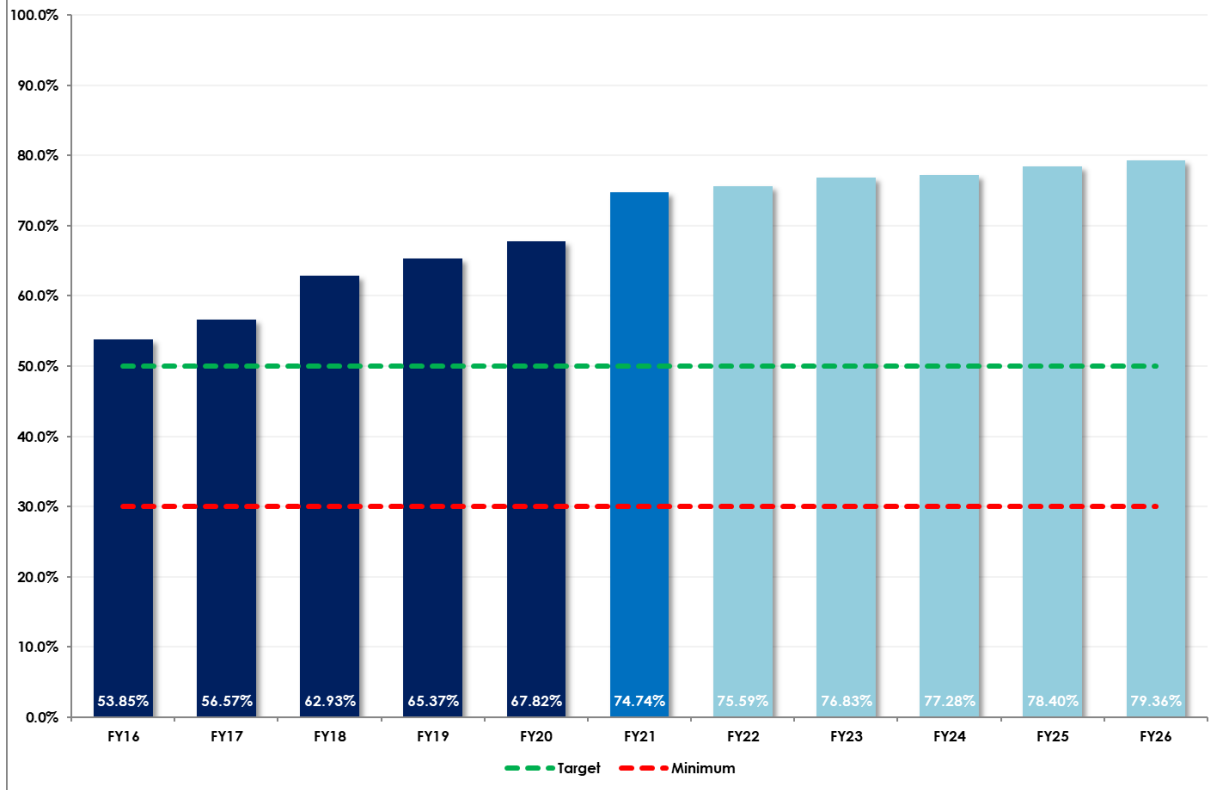


Because it is difficult to predict what Fund Balance will be at the end of FY21, the City looks at the combined Unassigned GSD Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY20, Unassigned GSD Fund Balance including the City Council Emergency Reserve increased to just over \$285 million, or 22.76% of GSD Revenues. Jacksonville is now well above its target balance of 14%. This ratio is a critical ratings consideration addressing the stability of financial operations, as these funds serve as a source of flexibility in times of economic and fiscal stress. It is important to remember that this range was set in the early 2000's when the city had less than 5% in reserves. There is no one "correct" level of reserves as this figure is considered alongside the remainder of the City's financial profile. Ratings agencies see the City's strong reserves as a counter to its elevated debt and pension obligations.

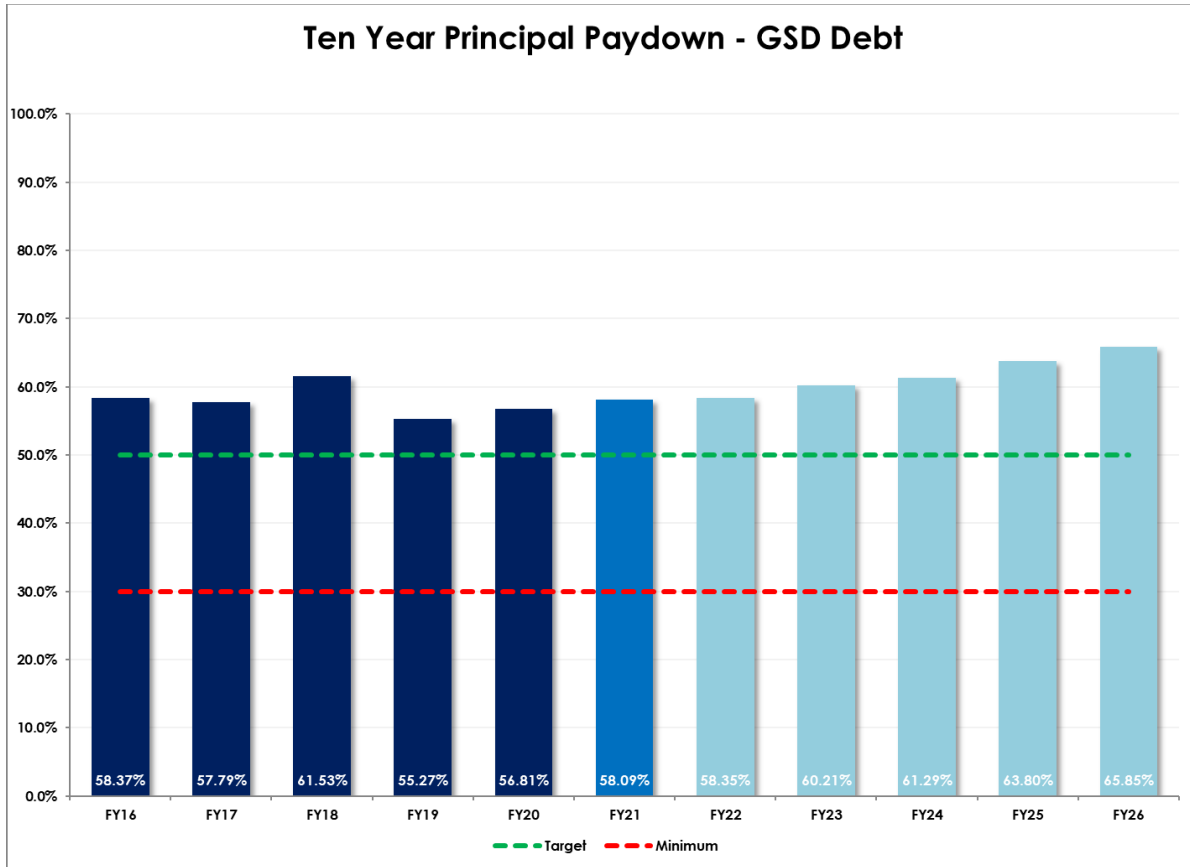


Like the previous measure, the City also looks at FY20 data here since it is difficult to predict what Fund Balance will be at the end of FY21. Unassigned GSD Fund Balance excluding City Council Emergency Reserve for FY20 increased to \$220 million, or 17.55% of GSD revenues. As discussed with the previous 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.

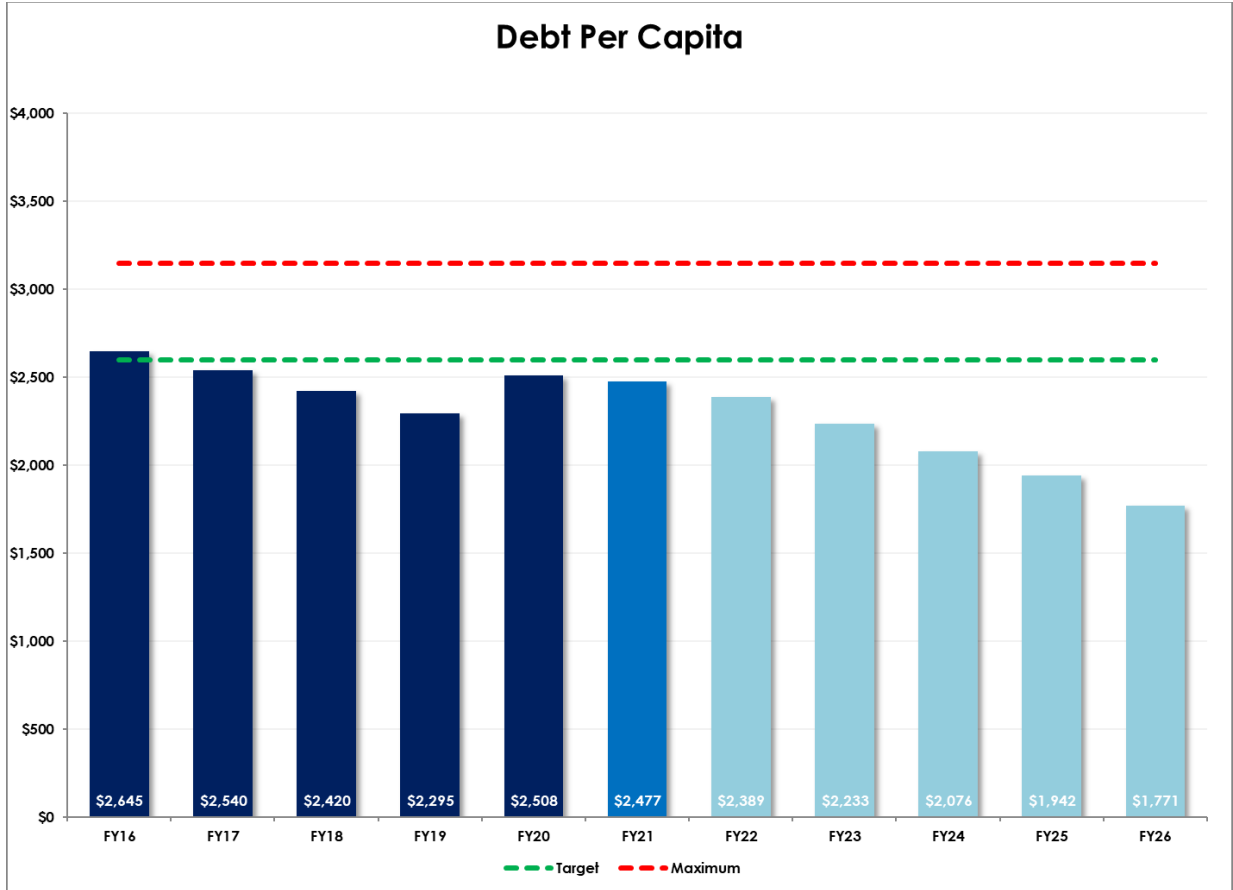
Ten Year Principal Paydown - All City Debt



For FY21, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 74.74%, 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. Continued improvements are expected through the five-year period ending FY26, taking 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 FY21, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 58.09%, which is above the adopted target of 50%. This analysis, coupled with the prior chart showing all City debt, illustrates the impact of significant pay-downs on BJP debt without any new BJP issuance. Historical paydown ratios are static and do not incorporate expected future borrowing. The ratio's improvement over the next few years is moderate in comparison to the All City Debt analysis because, in addition to paying down debt, the City plans for issuance of some new debt for already authorized projects. However, the City is expected to remain significantly above the adopted target.



Debt Per Capita is expected to be approximately \$2,477 as of the end of FY21. This is below the adopted target, and a significant improvement over five years ago when Debt Per Capita was above the target and closer to the established maximum. This continued improvement is a testament to Jacksonville’s growing population and the City’s disciplined strategy of reducing debt outstanding over time.

IMPACT OF CHANGES RELATED TO FISCAL YEAR 2021-2022 5-YEAR CIP

The following section illustrates the impact of the Proposed FY22 borrowings to Debt Outstanding and the City's forward-looking debt ratios over the next five years. All currently outstanding debt and authorizations (detailed earlier in this study) serve as the baseline 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 FY22 Budget, the analysis includes forecasted borrowing for FY23-26 to give a more accurate picture of how the City's debt position may look over the next five years.

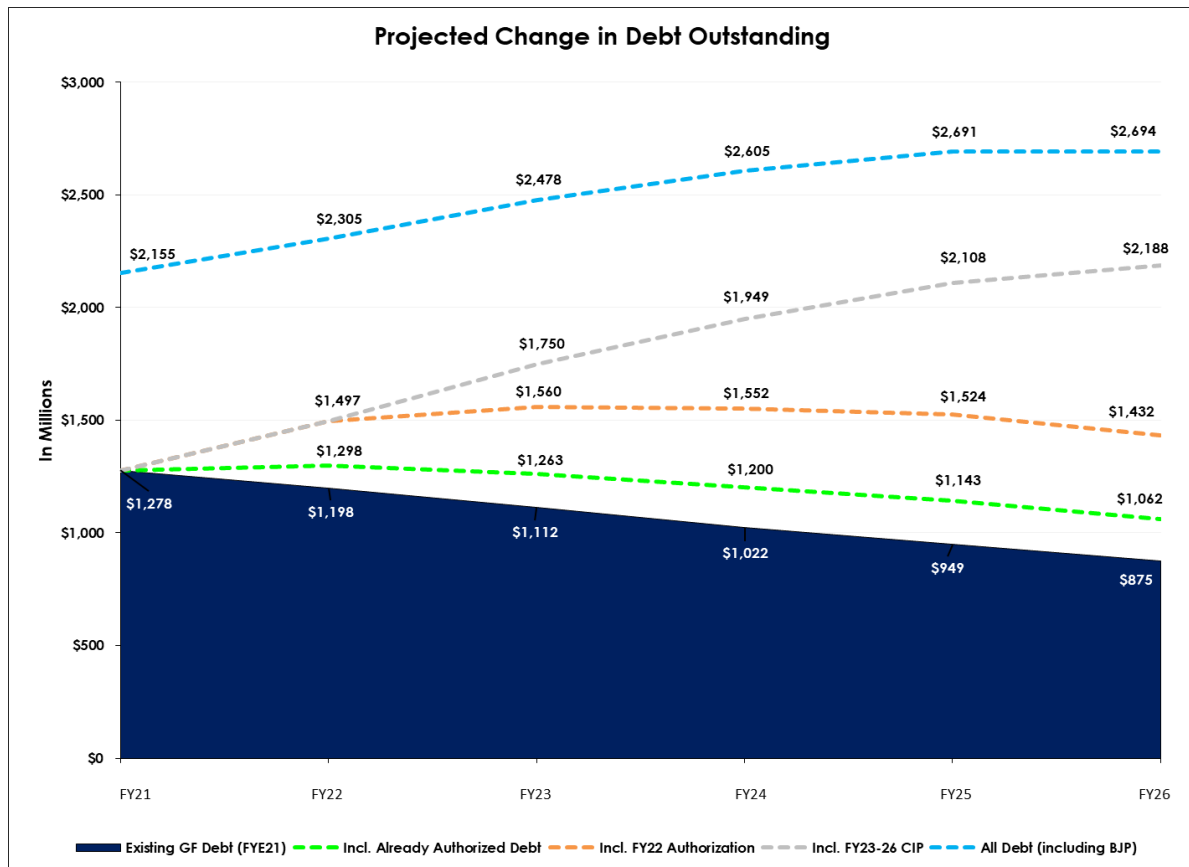
This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied 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 \$1.372 billion of new debt and retire \$833 million of debt over the next five years. This would result in an increase in outstanding debt of \$539 million from FYE 2021 to FYE 2026. 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	2021	2022	2023	2024	2025	2026
Outstanding Debt, Beginning		\$2,154,964	\$2,304,826	\$2,478,388	\$2,604,808	\$2,690,931
Already Authorized - Prior CIP		100,589	50,304	30,185	20,120	-
Borrowing for Proposed Authorizations - FY22 5Y CIP*		198,478	288,447	267,894	232,027	184,171
Debt Paydown		(149,204)	(165,190)	(171,659)	(166,024)	(181,154)
Outstanding Debt, Ending		\$2,154,964	\$2,304,826	\$2,478,388	\$2,604,808	\$2,693,948

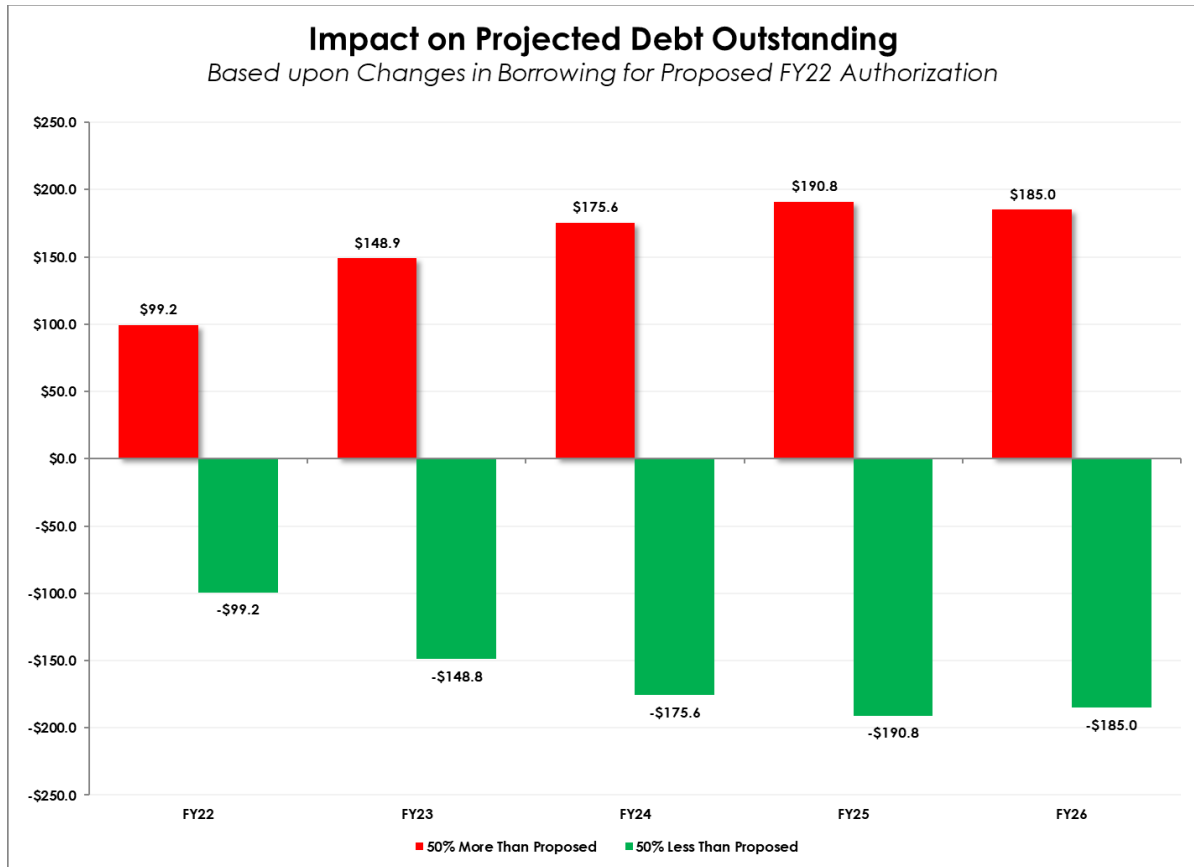
* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)

Debt Outstanding



Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY26. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY22 Proposed Budget Authorization and potential debt issuance related to the remainder of the City's 5-Year Capital Improvement Plan. Based on the assumed pace of spending (and borrowing) in future years, Non-BJP Debt will increase steadily over the next five years while the total amount of debt outstanding is projected to increase initially and then flatten out due to the City's continued pay down of BJP-related debt. It is also unlikely that the pace of spending and the resulting borrowing will keep pace with our assumptions so the above depiction should be viewed as a conservative analysis. The City does not borrow to fund authorized projects until such projects are actively moving and spending money. There is often a lag as the RFP process, design, and engineering, take time prior to construction commencement.

Impact on Debt Outstanding

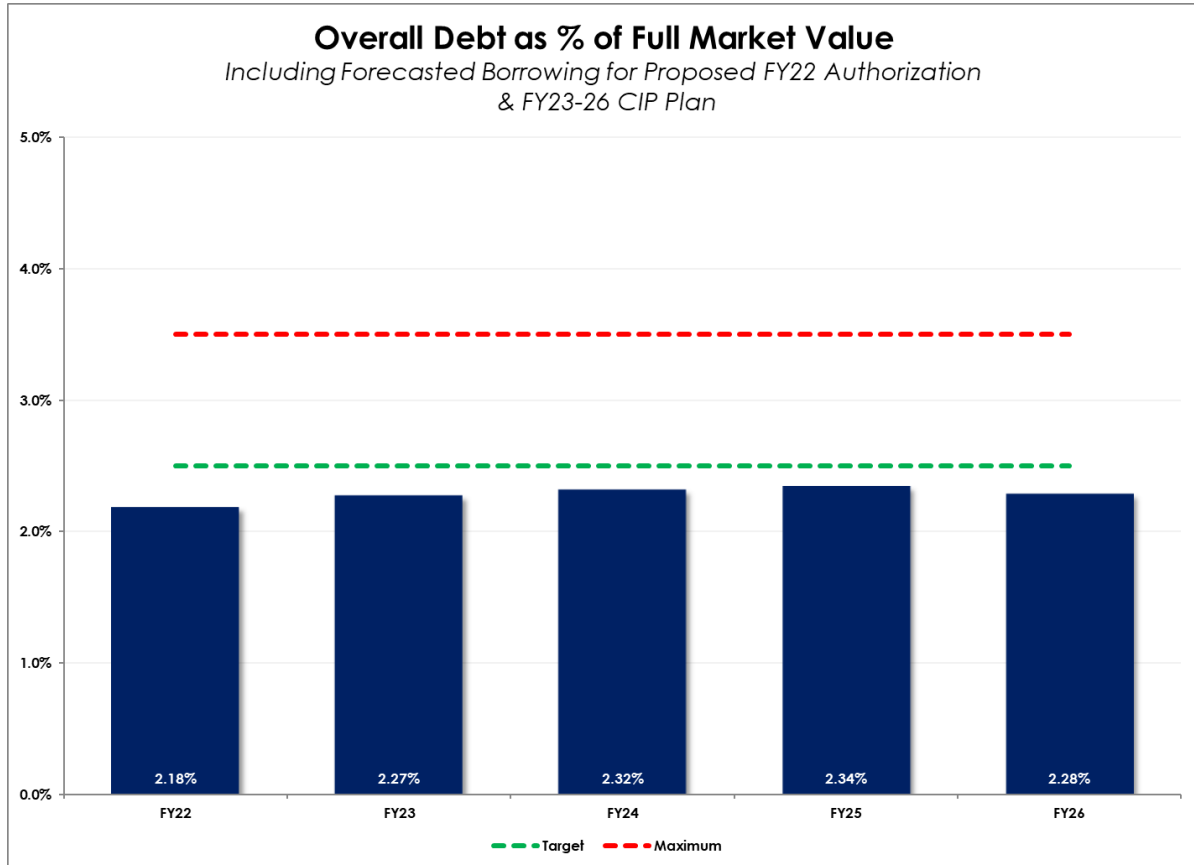


Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization in the FY22 Proposed Budget above/below the amount proposed (\$394 million). For example, a 50% decrease in the amount proposed for borrowing authorization in FY22 would result in Total Debt Outstanding being about \$185.0 million lower than proposed at the end of FY26.

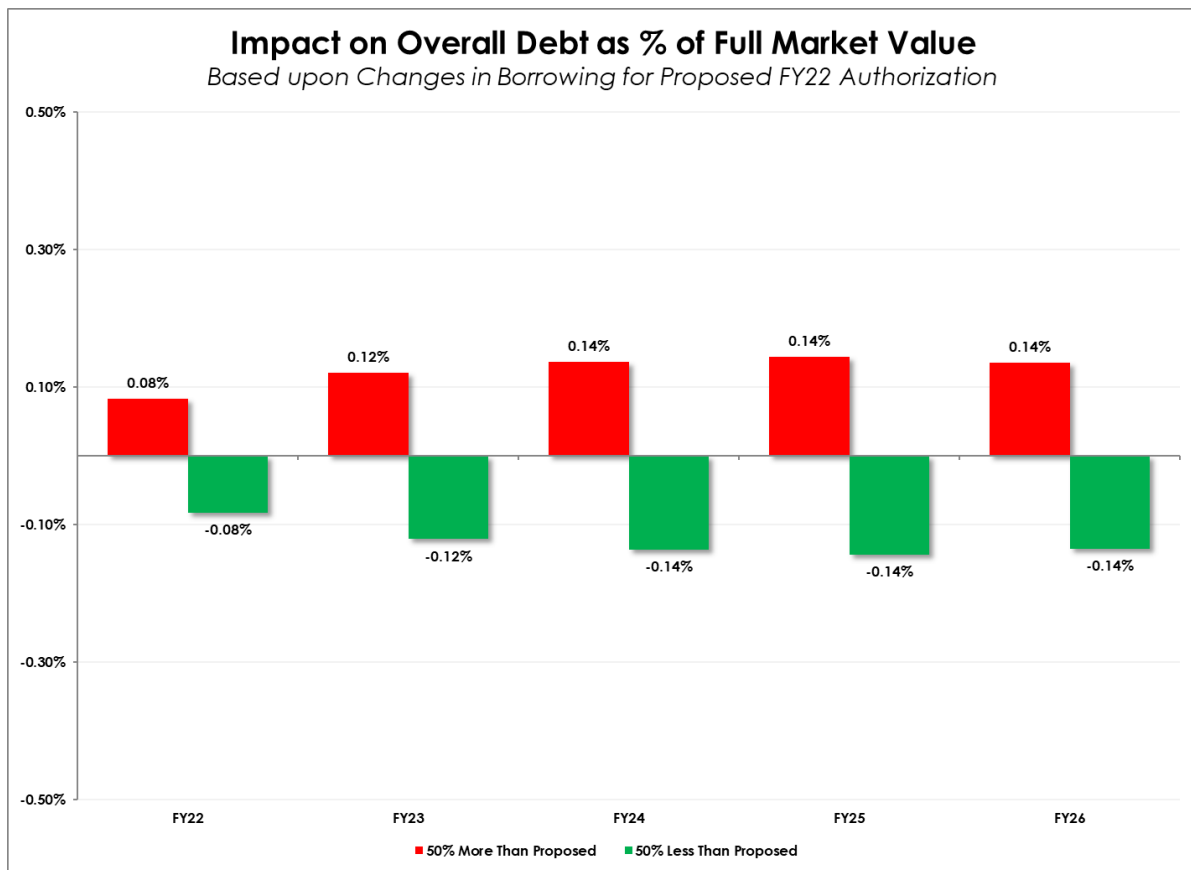
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

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.

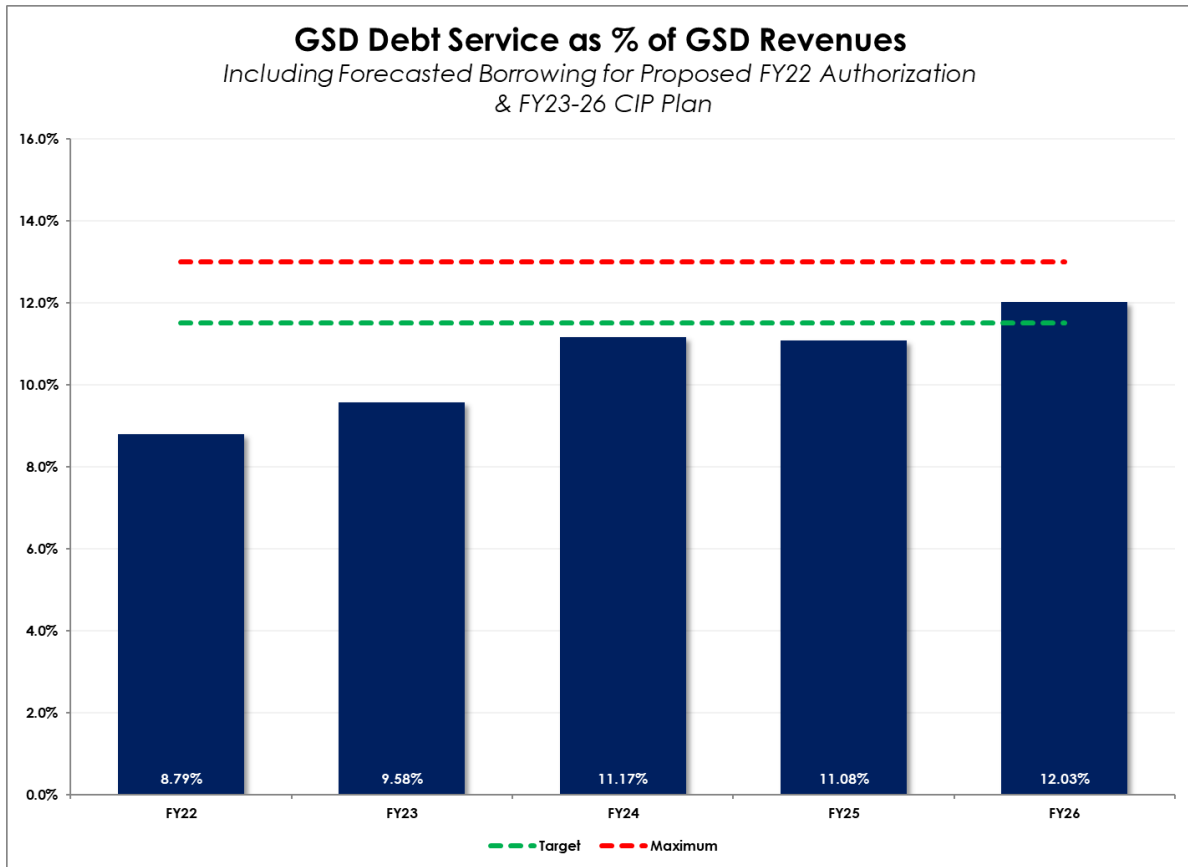
Impact on Overall Debt as % of Full Market Value



The graphic above illustrates the impact of changes to the Proposed FY22 borrowing authorization to the Overall Debt as % of Full Market Value ratio. While increasing the amount proposed for borrowing negatively impacts the ratio, the impact is only slight – even with borrowing 50% more than proposed. By responsibly managing the amount borrowed each year, the City is allowing overall annual debt reduction and the growing economy work to improve this measure over time.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

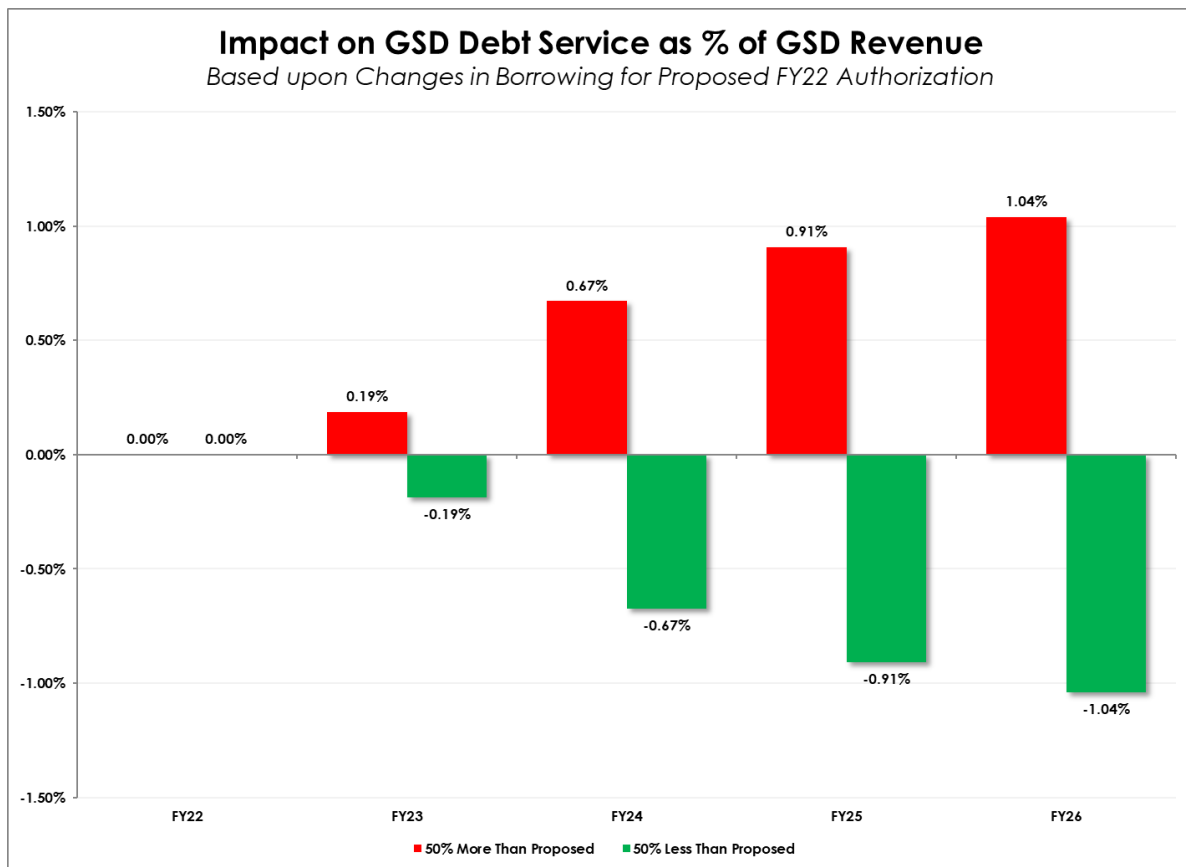
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years. Despite this projected increase, the city is expected to remain below the maximum level in each of these periods while slightly breaching its target in FY26. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Impact on GSD Debt Service as % of GSD Revenues

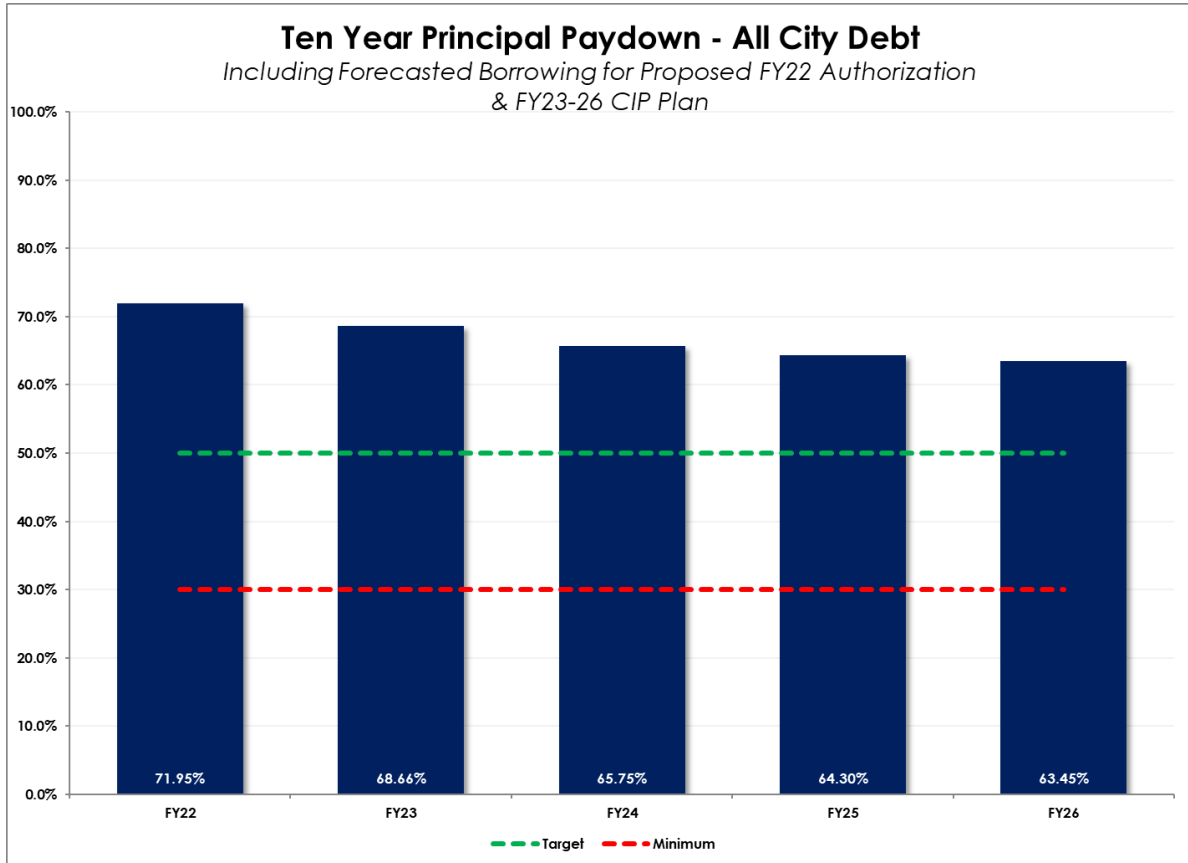


The graphic above illustrates the impact of changes to the Proposed FY22 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY22 borrowing authorization by 50% would result in the ratio being 1.04% higher in FY26. Due to the increase in expected borrowing over the next few years, the city is likely to approach its target level of 11.5% and is projected to slightly breach it in FY26.

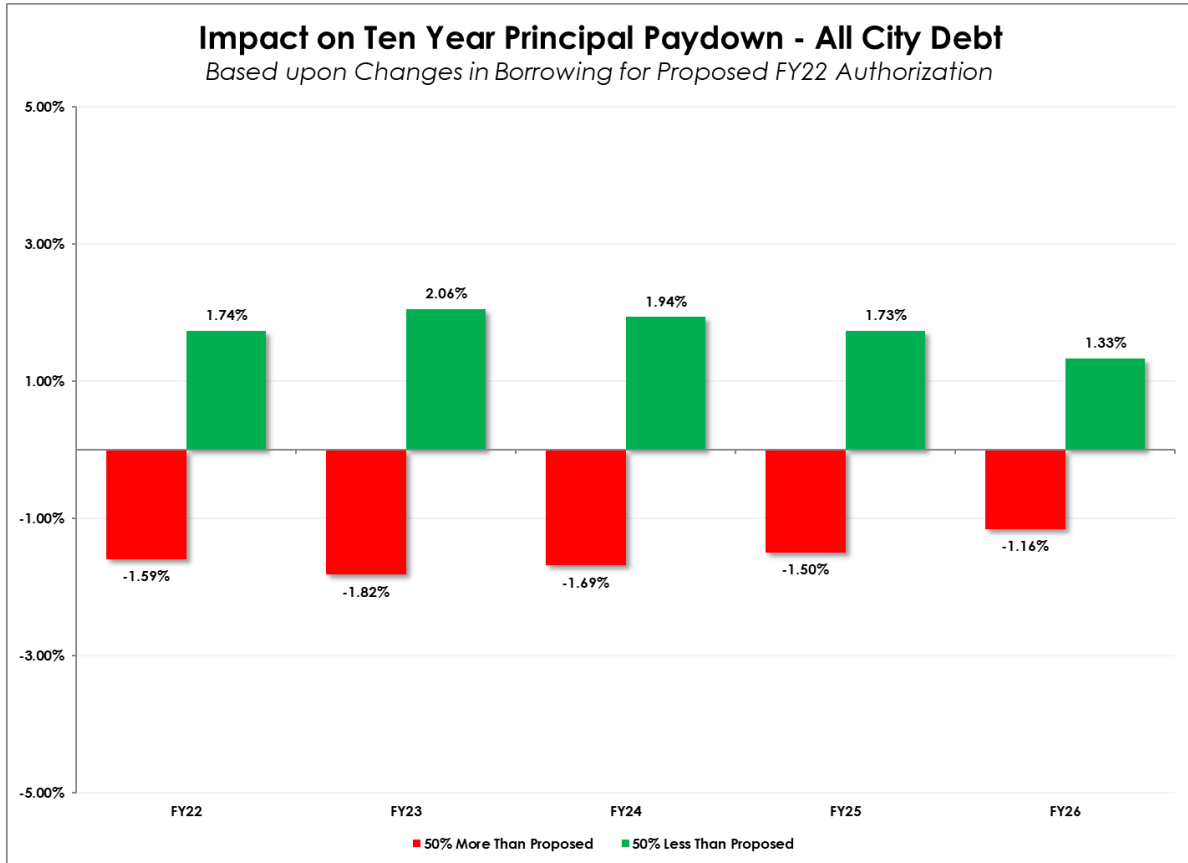
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Ten Year Principal Paydown – All City Debt



Including the borrowing authorizations proposed for FY22 and forecasted for FY23-26, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 63.45% by the end of FY26. This is largely a function of the amount of BJP-related debt being paid down each year. Forecast to be well above the 50% target in FY22, the city is well-positioned to pay down a significant amount of its outstanding debt over the next several years.

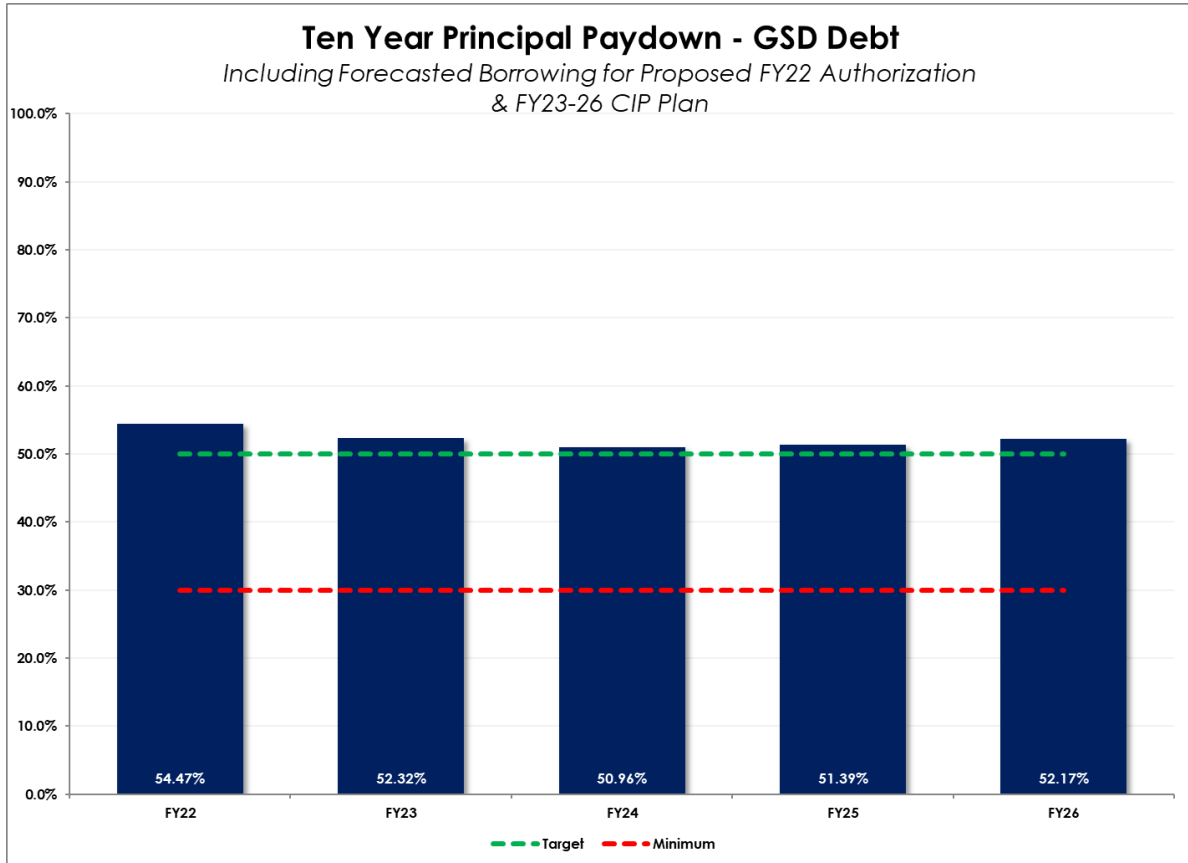
Impact on Ten Year Principal Paydown – All City Debt



As shown by the graphic above, changes to the Proposed FY22 borrowing authorization would have minimal impact to the Ten-Year Principal Paydown – All City Debt measure. Again, the paydown of BJP-related debt is the driver here. Intuitively, paying down more debt than is borrowed each year softens the impact of increasing the amount borrowed in any one year.

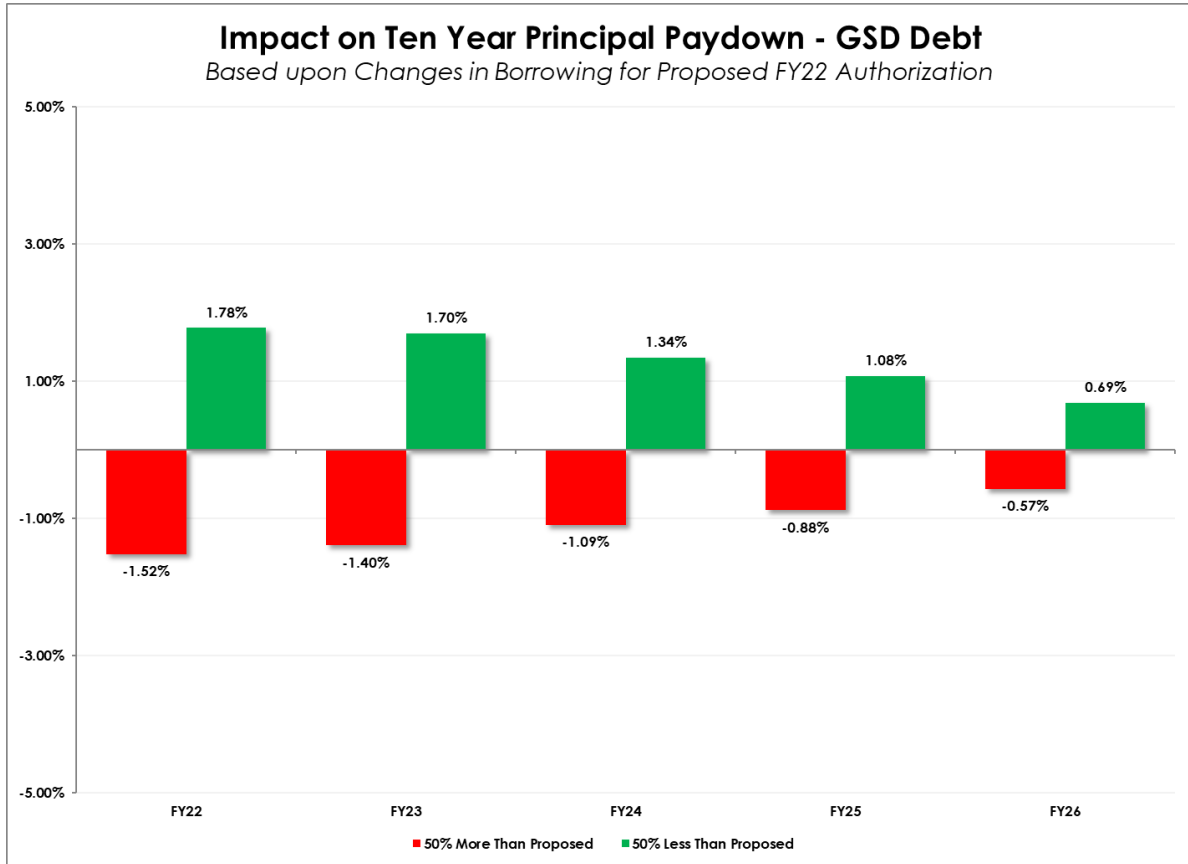
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

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 FY22 and forecasted for FY23-26, the measure is projected to remain within a tight range and is expected to stay slightly above the 50% target level.

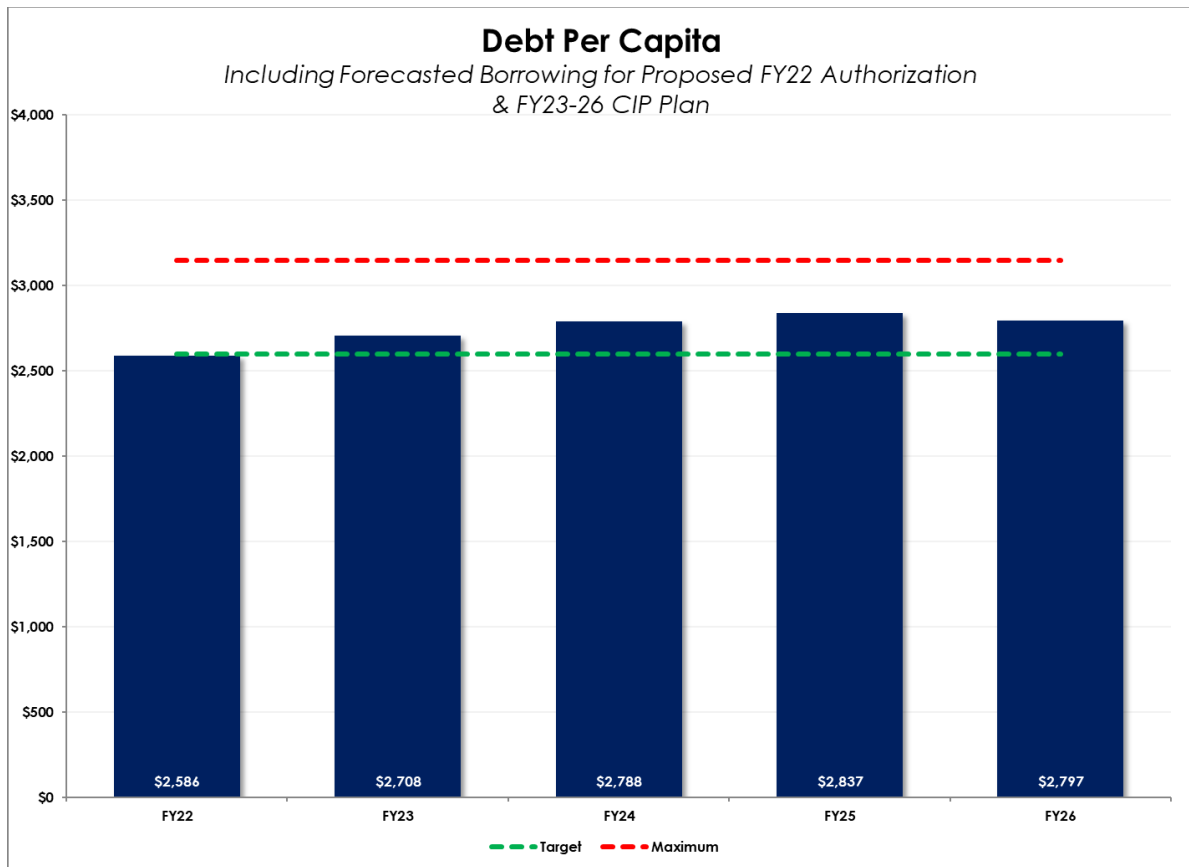
Impact on Ten Year Principal Paydown – GSD Debt



The impact of adjusting the borrowing authorization vs. what was proposed in the FY22 Budget on the Ten-Year Principal Paydown – GSD Debt measure is shown above. Increasing the amount of proposed borrowing would negatively impact this measure and could possibly affect it enough to cause the City to fall below its target level of 50% sometime over the next five years.

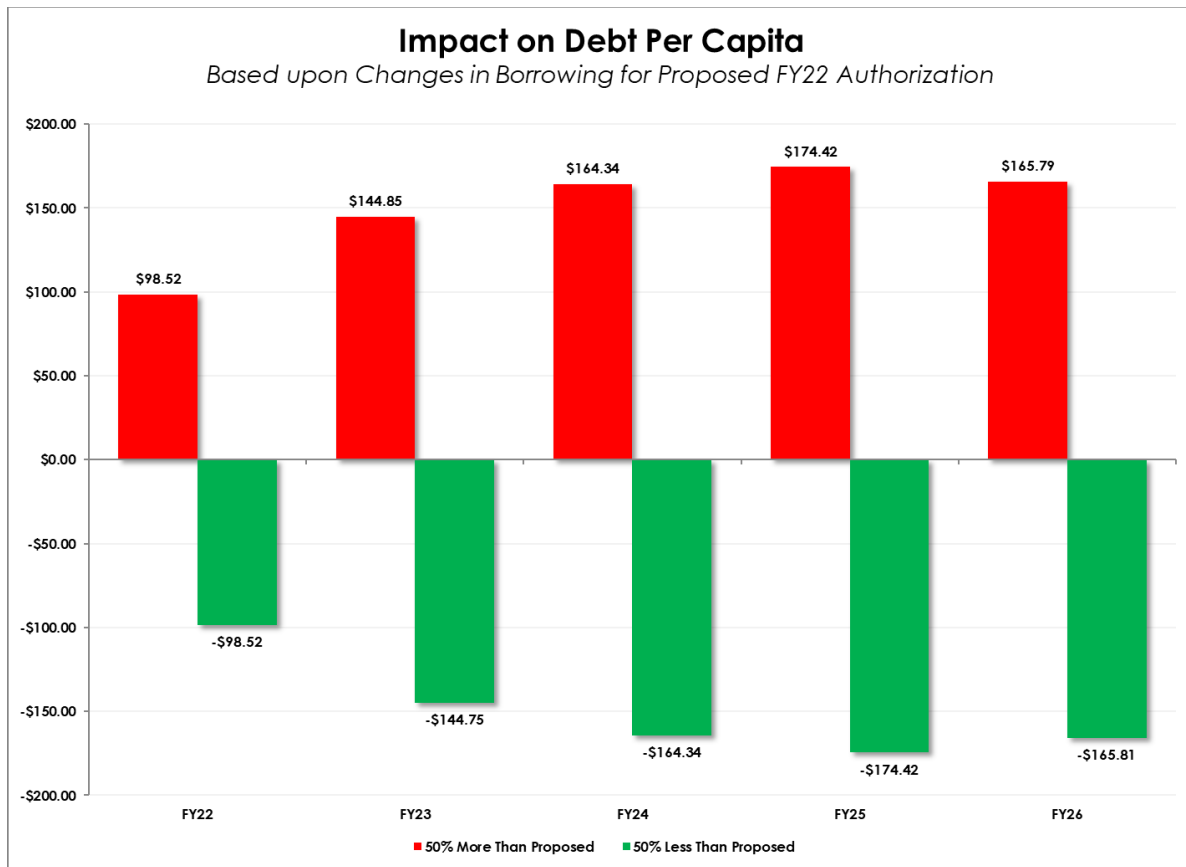
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Debt Per Capita



After including the borrowing authorization proposed for FY22 and forecasted for FY23-26, Debt Per Capita is expected to breach its target level in FY23 and is then projected to generally stabilize over the next few years. This is a function of a higher level of debt outstanding over time, partially offset by anticipated future growth in the City's population.

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY22 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.

Even with an increase in the proposed FY22 borrowing authorization of 50%, the City's Debt Per Capita measure stays under the maximum amount of \$3,150 per citizen but is expected to breach its target level of \$2,600 over the next few years. The amount of debt being paid off each year, along with projected increases in the City's population, will help keep this ratio below its maximum.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Exhibit A
Schedule of Outstanding Debt

CITY OF JACKSONVILLE, FLORIDA
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2021

	PRINCIPAL OUTSTANDING
GOVERNMENTAL ACTIVITIES:	
Revenue Bonds Supported by General Funds:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	1,495,000
Special Revenue Bonds, Series 2011A	1,865,000
Special Revenue Refunding Bonds, Series 2012C	105,275,000
Special Revenue Refunding Bonds, Series 2012D	3,560,000
Special Revenue Refunding Bonds, Series 2012E	-
Special Revenue Bonds, Series 2013A	27,175,000
Special Revenue Refunding Bonds, Series 2014	59,597,000
Special Revenue Bonds, Series 2016A	44,108,221
Special Revenue and Refunding Bonds, Series 2017A	10,600,000
Special Revenue Refunding Bonds, Series 2019A	95,760,800
Special Revenue and Refunding Bonds, Series 2020A	639,295
Taxable Special Revenue Refunding Bonds, Series 2020C	66,765,230
Total Revenue Bonds Supported by General Funds	\$ 416,840,546
Special Revenue Bonds Payable from Internal Service Operations:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	4,030,000
Special Revenue Bonds, Series 2010C-1	-
Special Revenue Bonds, Series 2011A	1,910,000
Special Revenue Bonds, Series 2013A	21,115,000
Special Revenue Bonds, Taxable Series 2013B	10,245,000
Special Revenue and Refunding Bonds, Series 2014	33,920,000
Special Revenue Bonds, Series 2016A	33,681,779
Special Revenue and Refunding Bonds, Series 2017A	69,185,000
Special Revenue Bonds, Series 2018	55,835,000
Special Revenue Refunding Bonds, Series 2019A	48,650,000
Special Revenue and Refunding Bonds, Series 2020A	122,990,705
Taxable Special Revenue Refunding Bonds, Series 2020C	38,719,770
Special Revenue and Refunding Bonds, Series 2021 (PROPOSED)	111,731,750
Total Special Revenue Bonds Payable from Internal Service Operations	\$ 552,014,004
Notes Payable from Internal Service Operations:	
Amort. Short Term Debt	82,500,000
Total Notes Payable from Internal Service Operations	\$ 82,500,000

CITY OF JACKSONVILLE, FLORIDA (Continued)
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2021

**PRINCIPAL
OUTSTANDING**

Revenue Bonds Supported by BJP Revenues:	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2011	24,140,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	142,580,000
Transportation Revenue Refunding Bonds, Series 2012A	2,155,000
Transportation Revenue Refunding Bonds, Series 2012B	18,585,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	41,095,000
Transportation Revenue Refunding Bonds, Series 2015	181,395,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016	58,545,000
Transportation Revenue Refunding Bonds, Series 2018	34,980,000
Taxable Transportation Revenue Refunding Bonds, Series 2020	155,040,000
Total Revenue Bonds Supported by BJP Revenues	\$ 658,515,000
Special Revenue Bonds Supported by BJP Revenues:	
Special Revenue Bonds, Series 2010B	15,420,000
Special Revenue Bonds, Series 2011B	15,425,000
Special Revenue Refunding Bonds, Series 2013C	31,565,000
Special Revenue Refunding Bonds, Series 2016B	56,485,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	15,670,000
Total Special Revenue Bonds Supported by BJP Revenues	\$ 211,555,000
Notes Payable Supported by BJP Revenues:	
State Infrastructure Bank Loan #1	\$ 6,417,195
State Infrastructure Bank Loan #2	285,242
Total Notes Payable Supported by BJP Revenues	\$ 6,702,437
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,928,126,987
BUSINESS-LIKE ACTIVITIES:	
Revenue Bonds Supported by Business-Type Activities:	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	41,480,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	73,795,000
Capital Improvement Revenue Refunding Bonds, Series 2012	75,750,000
Special Revenue and Refunding Bonds, Series 2014	1,713,000
Special Revenue and Refunding Bonds, Series 2017A	20,285,000
Amortizing Short Term Debt	13,500,000
Special Revenue Refunding Bonds, Series 2019A	314,200
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 226,837,200
TOTAL BONDED INDEBTEDNESS	\$ 2,154,964,187

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	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		
Baa1	P-3	BBB+	A-2	BBB+	F2	Medium grade
Baa2		BBB		BBB		
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		Not Prime (NP)		CCC+		C
Caa2	CCC		CCC			
Caa3	CCC-		CC			
Ca	CC		C	Speculative, in or near default		
C	Not Prime (NP)	C	D	RD/D	RD/D	In default, little prospect of recovery
/		D		D		
/		D		D		

**Exhibit C
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY22 Budget Update**

Overall Net Debt as % of Full Market Value	2022	2023	2024	2025	2026
Full Market Value	\$119,366,230,371	\$121,753,554,979	\$124,188,626,078	\$126,672,398,600	\$129,205,846,572
Overall Net Debt (+50%)	\$2,704,470,250	\$2,908,646,562	\$3,046,153,237	\$3,146,250,743	\$3,123,696,056
Overall Net Debt (+\$50M)	\$2,630,419,000	\$2,798,444,952	\$2,919,627,719	\$3,010,284,112	\$2,993,264,240
Overall Net Debt (+\$40M)	\$2,625,381,500	\$2,790,951,671	\$2,911,015,766	\$3,001,020,284	\$2,984,395,271
Overall Net Debt (+\$30M)	\$2,620,344,000	\$2,783,458,390	\$2,902,403,812	\$2,991,776,331	\$2,975,516,177
Overall Net Debt (+\$20M)	\$2,615,306,500	\$2,775,965,109	\$2,893,791,859	\$2,982,532,378	\$2,966,656,959
Overall Net Debt (+\$10M)	\$2,610,269,000	\$2,768,471,827	\$2,885,199,781	\$2,973,278,299	\$2,957,757,990
Overall Net Debt (As Proposed)	\$2,605,231,500	\$2,760,978,546	\$2,876,587,828	\$2,964,034,346	\$2,948,898,771
Overall Net Debt (-\$10M)	\$2,600,194,000	\$2,753,485,265	\$2,867,975,875	\$2,954,790,393	\$2,940,019,677
Overall Net Debt (-\$20M)	\$2,595,156,500	\$2,745,991,984	\$2,859,363,922	\$2,945,526,565	\$2,931,150,709
Overall Net Debt (-\$30M)	\$2,590,119,000	\$2,738,498,702	\$2,850,771,844	\$2,936,292,362	\$2,922,301,240
Overall Net Debt (-\$40M)	\$2,585,081,500	\$2,731,005,421	\$2,842,159,891	\$2,927,028,534	\$2,913,392,521
Overall Net Debt (-\$50M)	\$2,580,044,000	\$2,723,512,140	\$2,833,547,937	\$2,917,784,581	\$2,904,533,302
Overall Net Debt (-50%)	\$2,505,992,750	\$2,613,411,280	\$2,707,021,159	\$2,781,816,690	\$2,774,081,612
Ratio	2022	2023	2024	2025	2026
50% Increase	2.27%	2.39%	2.45%	2.48%	2.42%
\$50M Increase	2.20%	2.30%	2.35%	2.38%	2.32%
\$40M Increase	2.20%	2.29%	2.34%	2.37%	2.31%
\$30M Increase	2.20%	2.29%	2.34%	2.36%	2.30%
\$20M Increase	2.19%	2.28%	2.33%	2.35%	2.30%
\$10M Increase	2.19%	2.27%	2.32%	2.35%	2.29%
As Proposed	2.18%	2.27%	2.32%	2.34%	2.28%
\$10M Decrease	2.18%	2.26%	2.31%	2.33%	2.28%
\$20M Decrease	2.17%	2.26%	2.30%	2.33%	2.27%
\$30M Decrease	2.17%	2.25%	2.30%	2.32%	2.26%
\$40M Decrease	2.17%	2.24%	2.29%	2.31%	2.25%
\$50M Decrease	2.16%	2.24%	2.28%	2.30%	2.25%
50% Decrease	2.10%	2.15%	2.18%	2.20%	2.15%

GSD Debt Service as % of GSD Revenues	2022	2023	2024	2025	2026
GSD Revenue	\$1,304,253,763	\$1,330,338,838	\$1,356,945,615	\$1,384,084,528	\$1,411,766,218
GSD Debt Service (+50%)	\$114,641,114	\$129,870,927	\$160,643,328	\$165,875,000	\$184,532,571
GSD Debt Service (+\$50M)	\$114,641,114	\$128,019,645	\$153,829,866	\$156,493,262	\$173,571,202
GSD Debt Service (+\$40M)	\$114,641,114	\$127,893,708	\$153,368,772	\$155,860,918	\$172,819,140
GSD Debt Service (+\$30M)	\$114,641,114	\$127,767,770	\$152,907,678	\$155,218,825	\$172,077,327
GSD Debt Service (+\$20M)	\$114,641,114	\$127,641,833	\$152,446,584	\$154,576,731	\$171,325,765
GSD Debt Service (+\$10M)	\$114,641,114	\$127,515,895	\$151,975,741	\$153,944,887	\$170,593,702
GSD Debt Service (As Proposed)	\$114,641,114	\$127,389,958	\$151,514,647	\$153,302,793	\$169,842,140
GSD Debt Service (-\$10M)	\$114,641,114	\$127,264,020	\$151,053,553	\$152,660,700	\$169,100,327
GSD Debt Service (-\$20M)	\$114,641,114	\$127,138,083	\$150,592,459	\$152,028,356	\$168,348,265
GSD Debt Service (-\$30M)	\$114,641,114	\$127,012,145	\$150,121,616	\$151,386,762	\$167,597,202
GSD Debt Service (-\$40M)	\$114,641,114	\$126,886,208	\$149,660,522	\$150,754,418	\$166,864,640
GSD Debt Service (-\$50M)	\$114,641,114	\$126,760,270	\$149,199,428	\$150,112,325	\$166,113,077
GSD Debt Service (-50%)	\$114,641,114	\$124,908,989	\$142,388,484	\$140,733,106	\$155,161,458
Ratio	2022	2023	2024	2025	2026
50% Increase	8.79%	9.76%	11.84%	11.98%	13.07%
\$50M Increase	8.79%	9.62%	11.34%	11.31%	12.29%
\$40M Increase	8.79%	9.61%	11.30%	11.26%	12.24%
\$30M Increase	8.79%	9.60%	11.27%	11.21%	12.19%
\$20M Increase	8.79%	9.59%	11.23%	11.17%	12.14%
\$10M Increase	8.79%	9.59%	11.20%	11.12%	12.08%
As Proposed	8.79%	9.58%	11.17%	11.08%	12.03%
\$10M Decrease	8.79%	9.57%	11.13%	11.03%	11.98%
\$20M Decrease	8.79%	9.56%	11.10%	10.98%	11.92%
\$30M Decrease	8.79%	9.55%	11.06%	10.94%	11.87%
\$40M Decrease	8.79%	9.54%	11.03%	10.89%	11.82%
\$50M Decrease	8.79%	9.53%	11.00%	10.85%	11.77%
50% Decrease	8.79%	9.39%	10.49%	10.17%	10.99%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY22 Budget Update

Ten Year Principal Paydown - All City Debt	2022	2023	2024	2025	2026
Total Debt Outstanding (+50%)	\$2,404,064,855	\$2,627,296,032	\$2,780,437,426	\$2,881,758,518	\$2,878,985,835
Total Debt Outstanding (+\$50M)	\$2,330,013,605	\$2,516,168,782	\$2,649,385,176	\$2,739,366,018	\$2,740,913,335
Total Debt Outstanding (+\$40M)	\$2,324,976,105	\$2,508,612,532	\$2,640,467,676	\$2,729,671,018	\$2,731,518,335
Total Debt Outstanding (+\$30M)	\$2,319,938,605	\$2,501,056,282	\$2,631,550,176	\$2,719,986,018	\$2,722,123,335
Total Debt Outstanding (+\$20M)	\$2,314,901,105	\$2,493,500,032	\$2,622,632,676	\$2,710,301,018	\$2,712,738,335
Total Debt Outstanding (+\$10M)	\$2,309,863,605	\$2,485,943,782	\$2,613,725,176	\$2,700,616,018	\$2,703,333,335
Total Debt Outstanding (As Proposed)	\$2,304,826,105	\$2,478,387,532	\$2,604,807,676	\$2,690,931,018	\$2,693,948,335
Total Debt Outstanding (-\$10M)	\$2,299,788,605	\$2,470,831,282	\$2,595,890,176	\$2,681,246,018	\$2,684,553,335
Total Debt Outstanding (-\$20M)	\$2,294,751,105	\$2,463,275,032	\$2,586,972,676	\$2,671,551,018	\$2,675,158,335
Total Debt Outstanding (-\$30M)	\$2,289,713,605	\$2,455,718,782	\$2,578,065,176	\$2,661,876,018	\$2,665,783,335
Total Debt Outstanding (-\$40M)	\$2,284,676,105	\$2,448,162,532	\$2,569,147,676	\$2,652,181,018	\$2,656,368,335
Total Debt Outstanding (-\$50M)	\$2,279,638,605	\$2,440,606,282	\$2,560,230,176	\$2,642,496,018	\$2,646,983,335
Total Debt Outstanding (-50%)	\$2,205,587,355	\$2,329,579,782	\$2,429,177,926	\$2,500,103,518	\$2,508,900,835
Ten Year Principal Paydown (+50%)	\$1,691,495,000	\$1,756,004,000	\$1,781,079,000	\$1,809,594,000	\$1,793,349,000
Ten Year Principal Paydown (+\$50M)	\$1,666,795,000	\$1,715,474,000	\$1,730,009,000	\$1,750,354,000	\$1,730,709,000
Ten Year Principal Paydown (+\$40M)	\$1,665,115,000	\$1,712,724,000	\$1,726,519,000	\$1,746,314,000	\$1,726,429,000
Ten Year Principal Paydown (+\$30M)	\$1,663,445,000	\$1,709,964,000	\$1,723,039,000	\$1,742,284,000	\$1,722,169,000
Ten Year Principal Paydown (+\$20M)	\$1,661,755,000	\$1,707,204,000	\$1,719,579,000	\$1,738,274,000	\$1,717,939,000
Ten Year Principal Paydown (+\$10M)	\$1,660,085,000	\$1,704,454,000	\$1,716,119,000	\$1,734,244,000	\$1,713,659,000
Ten Year Principal Paydown (As Proposed)	\$1,658,405,000	\$1,701,694,000	\$1,712,619,000	\$1,730,184,000	\$1,709,369,000
Ten Year Principal Paydown (-\$10M)	\$1,656,715,000	\$1,698,924,000	\$1,709,119,000	\$1,726,144,000	\$1,705,109,000
Ten Year Principal Paydown (-\$20M)	\$1,655,045,000	\$1,696,184,000	\$1,705,669,000	\$1,722,134,000	\$1,700,859,000
Ten Year Principal Paydown (-\$30M)	\$1,653,355,000	\$1,693,414,000	\$1,702,179,000	\$1,718,094,000	\$1,696,599,000
Ten Year Principal Paydown (-\$40M)	\$1,651,675,000	\$1,690,654,000	\$1,698,719,000	\$1,714,064,000	\$1,692,329,000
Ten Year Principal Paydown (-\$50M)	\$1,650,005,000	\$1,687,904,000	\$1,695,239,000	\$1,710,044,000	\$1,688,079,000
Ten Year Principal Paydown (-50%)	\$1,625,305,000	\$1,647,414,000	\$1,644,189,000	\$1,650,804,000	\$1,625,419,000
Ratio	2022	2023	2024	2025	2026
50% Increase	70.36%	66.84%	64.06%	62.79%	62.29%
\$50M Increase	71.54%	68.18%	65.30%	63.90%	63.14%
\$40M Increase	71.62%	68.27%	65.39%	63.98%	63.20%
\$30M Increase	71.70%	68.37%	65.48%	64.05%	63.27%
\$20M Increase	71.79%	68.47%	65.57%	64.14%	63.33%
\$10M Increase	71.87%	68.56%	65.66%	64.22%	63.39%
As Proposed	71.95%	68.66%	65.75%	64.30%	63.45%
\$10M Decrease	72.04%	68.76%	65.84%	64.38%	63.52%
\$20M Decrease	72.12%	68.86%	65.93%	64.46%	63.58%
\$30M Decrease	72.21%	68.96%	66.03%	64.54%	63.64%
\$40M Decrease	72.29%	69.06%	66.12%	64.63%	63.71%
\$50M Decrease	72.38%	69.16%	66.21%	64.71%	63.77%
50% Decrease	73.69%	70.72%	67.68%	66.03%	64.79%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY22 Budget Update

Ten Year Principal Paydown - GSD Debt	2022	2023	2024	2025	2026
Total Debt Outstanding (+50%)	\$1,377,618,917	\$1,688,681,909	\$1,924,376,726	\$2,113,006,018	\$2,206,069,635
Total Debt Outstanding (+\$50M)	\$1,303,567,667	\$1,577,554,659	\$1,793,324,476	\$1,970,613,518	\$2,067,997,135
Total Debt Outstanding (+\$40M)	\$1,298,530,167	\$1,569,998,409	\$1,784,406,976	\$1,960,918,518	\$2,058,602,135
Total Debt Outstanding (+\$30M)	\$1,293,492,667	\$1,562,442,159	\$1,775,489,476	\$1,951,233,518	\$2,049,207,135
Total Debt Outstanding (+\$20M)	\$1,288,455,167	\$1,554,885,909	\$1,766,571,976	\$1,941,548,518	\$2,039,822,135
Total Debt Outstanding (+\$10M)	\$1,283,417,667	\$1,547,329,659	\$1,757,664,476	\$1,931,863,518	\$2,030,417,135
Total Debt Outstanding (As Proposed)	\$1,278,380,167	\$1,539,773,409	\$1,748,746,976	\$1,922,178,518	\$2,021,032,135
Total Debt Outstanding (-\$10M)	\$1,273,342,667	\$1,532,217,159	\$1,739,829,476	\$1,912,493,518	\$2,011,637,135
Total Debt Outstanding (-\$20M)	\$1,268,305,167	\$1,524,660,909	\$1,730,911,976	\$1,902,798,518	\$2,002,242,135
Total Debt Outstanding (-\$30M)	\$1,263,267,667	\$1,517,104,659	\$1,722,004,476	\$1,893,123,518	\$1,992,867,135
Total Debt Outstanding (-\$40M)	\$1,258,230,167	\$1,509,548,409	\$1,713,086,976	\$1,883,428,518	\$1,983,452,135
Total Debt Outstanding (-\$50M)	\$1,253,192,667	\$1,501,992,159	\$1,704,169,476	\$1,873,743,518	\$1,974,067,135
Total Debt Outstanding (-50%)	\$1,179,141,417	\$1,390,965,659	\$1,573,117,226	\$1,731,351,018	\$1,835,984,635
Ten Year Principal Paydown (+50%)	\$729,401,000	\$859,962,000	\$959,644,000	\$1,067,266,000	\$1,138,367,000
Ten Year Principal Paydown (+\$50M)	\$704,701,000	\$819,432,000	\$908,574,000	\$1,008,026,000	\$1,075,727,000
Ten Year Principal Paydown (+\$40M)	\$703,021,000	\$816,682,000	\$905,084,000	\$1,003,986,000	\$1,071,447,000
Ten Year Principal Paydown (+\$30M)	\$701,351,000	\$813,922,000	\$901,604,000	\$999,956,000	\$1,067,187,000
Ten Year Principal Paydown (+\$20M)	\$699,661,000	\$811,162,000	\$898,144,000	\$995,946,000	\$1,062,957,000
Ten Year Principal Paydown (+\$10M)	\$697,991,000	\$808,412,000	\$894,684,000	\$991,916,000	\$1,058,677,000
Ten Year Principal Paydown (As Proposed)	\$696,311,000	\$805,652,000	\$891,184,000	\$987,856,000	\$1,054,387,000
Ten Year Principal Paydown (-\$10M)	\$694,621,000	\$802,882,000	\$887,684,000	\$983,816,000	\$1,050,127,000
Ten Year Principal Paydown (-\$20M)	\$692,951,000	\$800,142,000	\$884,234,000	\$979,806,000	\$1,045,877,000
Ten Year Principal Paydown (-\$30M)	\$691,261,000	\$797,372,000	\$880,744,000	\$975,766,000	\$1,041,617,000
Ten Year Principal Paydown (-\$40M)	\$689,581,000	\$794,612,000	\$877,284,000	\$971,736,000	\$1,037,347,000
Ten Year Principal Paydown (-\$50M)	\$687,911,000	\$791,862,000	\$873,804,000	\$967,716,000	\$1,033,097,000
Ten Year Principal Paydown (-50%)	\$663,211,000	\$751,372,000	\$822,754,000	\$908,476,000	\$970,437,000
Ratio	2022	2023	2024	2025	2026
50% Increase	52.95%	50.93%	49.87%	50.51%	51.60%
\$50M Increase	54.06%	51.94%	50.66%	51.15%	52.02%
\$40M Increase	54.14%	52.02%	50.72%	51.20%	52.05%
\$30M Increase	54.22%	52.09%	50.78%	51.25%	52.08%
\$20M Increase	54.30%	52.17%	50.84%	51.30%	52.11%
\$10M Increase	54.39%	52.25%	50.90%	51.35%	52.14%
As Proposed	54.47%	52.32%	50.96%	51.39%	52.17%
\$10M Decrease	54.55%	52.40%	51.02%	51.44%	52.20%
\$20M Decrease	54.64%	52.48%	51.08%	51.49%	52.24%
\$30M Decrease	54.72%	52.56%	51.15%	51.54%	52.27%
\$40M Decrease	54.81%	52.64%	51.21%	51.59%	52.30%
\$50M Decrease	54.89%	52.72%	51.27%	51.65%	52.33%
50% Decrease	56.25%	54.02%	52.30%	52.47%	52.86%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY22 Budget Update

Debt Per Capita	2022	2023	2024	2025	2026
Population	1,007,282	1,019,471	1,031,806	1,044,727	1,054,338
Overall Net Debt (+50%)	\$2,704,470,250	\$2,908,646,562	\$3,046,153,237	\$3,146,250,743	\$3,123,696,056
Overall Net Debt (+\$50M)	\$2,630,419,000	\$2,798,444,952	\$2,919,627,719	\$3,010,284,112	\$2,993,264,240
Overall Net Debt (+\$40M)	\$2,625,381,500	\$2,790,951,671	\$2,911,015,766	\$3,001,020,284	\$2,984,395,271
Overall Net Debt (+\$30M)	\$2,620,344,000	\$2,783,458,390	\$2,902,403,812	\$2,991,776,331	\$2,975,516,177
Overall Net Debt (+\$20M)	\$2,615,306,500	\$2,775,965,109	\$2,893,791,859	\$2,982,532,378	\$2,966,656,959
Overall Net Debt (+\$10M)	\$2,610,269,000	\$2,768,471,827	\$2,885,199,781	\$2,973,278,299	\$2,957,757,990
Overall Net Debt (As Proposed)	\$2,605,231,500	\$2,760,978,546	\$2,876,587,828	\$2,964,034,346	\$2,948,898,771
Overall Net Debt (-\$10M)	\$2,600,194,000	\$2,753,485,265	\$2,867,975,875	\$2,954,790,393	\$2,940,019,677
Overall Net Debt (-\$20M)	\$2,595,156,500	\$2,745,991,984	\$2,859,363,922	\$2,945,526,565	\$2,931,150,709
Overall Net Debt (-\$30M)	\$2,590,119,000	\$2,738,498,702	\$2,850,771,844	\$2,936,292,362	\$2,922,301,240
Overall Net Debt (-\$40M)	\$2,585,081,500	\$2,731,005,421	\$2,842,159,891	\$2,927,028,534	\$2,913,392,521
Overall Net Debt (-\$50M)	\$2,580,044,000	\$2,723,512,140	\$2,833,547,937	\$2,917,784,581	\$2,904,533,302
Overall Net Debt (-50%)	\$2,505,992,750	\$2,613,411,280	\$2,707,021,159	\$2,781,816,690	\$2,774,081,612
Ratio	2022	2023	2024	2025	2026
50% Increase	\$2,685	\$2,853	\$2,952	\$3,012	\$2,963
\$50M Increase	\$2,611	\$2,745	\$2,830	\$2,881	\$2,839
\$40M Increase	\$2,606	\$2,738	\$2,821	\$2,873	\$2,831
\$30M Increase	\$2,601	\$2,730	\$2,813	\$2,864	\$2,822
\$20M Increase	\$2,596	\$2,723	\$2,805	\$2,855	\$2,814
\$10M Increase	\$2,591	\$2,716	\$2,796	\$2,846	\$2,805
As Proposed	\$2,586	\$2,708	\$2,788	\$2,837	\$2,797
\$10M Decrease	\$2,581	\$2,701	\$2,780	\$2,828	\$2,788
\$20M Decrease	\$2,576	\$2,694	\$2,771	\$2,819	\$2,780
\$30M Decrease	\$2,571	\$2,686	\$2,763	\$2,811	\$2,772
\$40M Decrease	\$2,566	\$2,679	\$2,755	\$2,802	\$2,763
\$50M Decrease	\$2,561	\$2,671	\$2,746	\$2,793	\$2,755
50% Decrease	\$2,488	\$2,563	\$2,624	\$2,663	\$2,631

Unassigned GSD Fund Balance as % of GSD Revenues	FY17	FY18	FY19	FY20	FY21
GSD Revenue	1,123,320,262	1,192,269,000	1,250,896,000	1,253,608,000	1,278,680,160
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	146,090,000	207,972,000	250,625,000	285,260,000	179,015,222
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	89,933,000	146,431,000	187,282,000	220,000,000	127,868,016
Ratio	FY17	FY18	FY19	FY20	FY21
Including Emergency Reserve	13.01%	17.44%	20.04%	22.76%	14.00%
Excluding Emergency Reserve	8.01%	12.28%	14.97%	17.55%	10.00%

Exhibit D Debt Affordability Study – Current and Five-Year Projected Revenues

	*5-Yr Rolling Arithmetic Avg YOY %	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	2.5%	100,585,044.19	103,083,640.17	105,644,302.84	108,268,574.00	110,958,033.70	113,714,301.28
BJP Transportation:							
Half-Cent Sales Tax	3.2%	96,776,672.63	99,180,666.25	101,644,376.60	104,169,287.06	106,756,917.89	109,408,827.10
Constitutional Gas Tax	-0.4%	8,504,317.66	8,715,570.28	8,932,070.54	9,153,948.81	9,381,338.68	9,614,377.05
	2.9%	105,246,313.51	107,860,698.36	110,540,026.18	113,285,910.19	116,100,003.69	118,984,001.05
BJP Infrastructure:							
Half-Cent Sales Tax	3.2%	93,747,346.79	96,076,090.04	98,462,680.75	100,908,555.88	103,415,188.09	105,984,086.63
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	1.6%	77,852,671.06	79,786,580.54	81,768,529.56	83,799,711.44	85,881,349.15	88,014,696.06
JEA Water	2.3%	15,717,062.78	16,107,484.54	16,507,604.62	16,917,663.94	17,337,909.39	17,768,594.00
85% Communication Services	-3.5%	24,687,881.75	25,301,144.32	25,929,640.71	26,573,749.35	27,233,858.05	27,910,364.27
Peoples Gas	0.2%	585,327.94	599,867.86	614,768.95	630,040.20	645,690.80	661,730.17
Other / Misc	-4.2%	2,004,465.24	2,054,257.42	2,105,286.48	2,157,583.12	2,211,178.85	2,266,105.92
Subtotal	0.3%	120,612,516.13	123,608,607.15	126,679,122.96	129,825,912.32	133,050,869.91	136,355,937.49
Fuel Oil Tax	-8.4%	14,630.89	14,994.33	15,366.80	15,748.52	16,139.73	16,540.65
Occupational Licence Taxes	-0.5%	7,083,598.72	7,259,559.78	7,439,891.83	7,624,703.43	7,814,105.88	8,008,213.20
Total	0.2%	127,707,183.57	130,879,510.60	134,130,640.24	137,462,530.00	140,877,185.99	144,376,664.20
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	-0.4%	1,296,946.05	1,329,163.00	1,362,180.25	1,396,017.67	1,430,695.63	1,466,235.01
* Other Franchise Fees	0.0%	9,593.53	9,831.84	10,076.07	10,326.36	10,582.88	10,845.76
Subtotal	-0.9%	1,299,956.64	1,332,248.38	1,365,342.27	1,399,258.24	1,434,016.69	1,469,638.57
15% Communication Services	-3.5%	4,356,685.04	4,464,907.84	4,575,818.97	4,689,485.20	4,805,974.97	4,925,358.43
Convention Center Development Tax	0.6%	5,866,228.99	6,011,949.82	6,161,290.45	6,314,340.79	6,471,193.00	6,631,941.52
Sports Facility Sales Tax Rebate	0.0%	2,000,004.00	2,049,685.36	2,100,600.84	2,152,781.09	2,206,257.53	2,261,062.36
Professional Sports Facility Tourist Tax	0.4%	6,328,762.63	6,485,973.08	6,647,088.75	6,812,206.63	6,981,426.14	7,154,849.17
Total	-0.9%	19,785,940.48	20,277,435.73	20,781,140.03	21,297,356.66	21,826,396.44	22,368,577.91
Capital Project Revenues:							
JEA Contribution (Electric)	0.8%	94,646,112.67	96,997,181.83	99,406,653.04	101,875,977.04	104,406,640.60	107,000,167.45
JEA Water & Sewer	3.0%	25,699,485.56	26,337,877.00	26,992,126.49	27,662,627.95	28,349,785.08	29,054,011.64
	1.2%	120,306,993.00	123,295,494.63	126,358,232.52	129,497,050.76	132,713,839.23	136,010,534.75
*General Fund Revenues	4.7%	1,338,353,675.58	1,371,599,225.51	1,405,670,615.87	1,440,588,361.07	1,476,373,485.10	1,513,047,534.20

*The rolling average is calculated by taking the arithmetic mean of the last 5 years of actual revenue growth with exceptions of the "Other Franchise Fees" and "General Fund Revenues". The methodology used and resulting figures may differ from those utilized by the City's Budget Office. The Other Franchise Fees revenues were held level in the projections due to the skewing of the % growth as a result of the low relative dollar amounts. The general fund revenue growth assumption is a conservative figure used in the baseline version of this Debt Affordability study.

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21

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, 2021, several assumptions have been made:

- (1) The Special Revenue 2021A bonds will be issued prior to the end of FY21.
- (2) As part of the Special Revenue 2022A (forward) issuance, the following bonds will be refunded:
 - (a) Special Revenue Bonds, Series 2012C
 - (b) Capital Improvement Bonds, Series 2012
- (3) Using available funds, the following bonds will be refunded:
 - (a) Special Revenue Bonds, Series 2010B
 - (b) Special Revenue Bonds, Series 2011B
- (4) The anticipated debt service schedule for the Special Revenue 2021A bonds has been approximated based on initial numbers from the City's financial advisor (PFM) along with estimates of the city's FY21 project spending and may change significantly due to shifting market conditions.

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Fund the Acquisition and Construction of Various Capital Improvement Projects		To Fund a Portion of the Courthouse		To Refund the Excise Taxes Revenue Bonds, Series 2001B and 2002B; to refund the Guaranteed Entitlement Bonds, Series 2002; and to refund the Local Gov't Sales Tax Bonds, Series 1996 and 2002	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	1,495,000	24,245	1,865,000	46,625	8,945,000	4,960,475
2023					9,390,000	4,502,100
2024					9,855,000	4,020,975
2025					10,350,000	3,515,850
2026					10,865,000	2,985,475
2027					9,235,000	2,482,975
2028					6,880,000	2,080,100
2029					7,220,000	1,727,600
2030					7,585,000	1,357,475
2031					7,965,000	1,008,550
2032					8,285,000	642,125
2033					8,700,000	217,500
2034						
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	\$ 1,495,000	\$ 24,245	\$ 1,865,000	\$ 46,625	\$ 105,275,000	\$ 29,501,200

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Refund the Excise Taxes Revenue Bonds, Series 2003A		To Refund the Excise Taxes Revenue Bonds, Series 2003C		To Fund Citywide Capital Improvements and Refund a Portion of the Special Revenue Bonds, Series 2009C-1 and 2010A	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	1,130,000	149,750				1,378,238
2023	1,185,000	91,875				1,378,238
2024	1,245,000	31,125				1,378,238
2025						1,378,238
2026						1,378,238
2027						1,378,238
2028					\$ 265,000	1,372,606
2029					1,250,000	1,334,162
2030					1,315,000	1,266,831
2031					1,160,000	1,201,862
2032					1,215,000	1,139,519
2033					1,275,000	1,074,156
2034					2,375,000	978,344
2035					3,520,000	828,000
2036					2,185,000	685,375
2037					2,295,000	573,375
2038					2,405,000	455,875
2039					2,515,000	332,875
2040					2,635,000	204,125
2041					2,765,000	69,125
2042						
2043						
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2050						
	\$ 3,560,000	\$ 272,750	\$ -	\$ -	\$ 27,175,000	\$ 19,785,658

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Fund a Portion of the Various Capital Project Costs; to refund a portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		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	
	Special Revenue and Refunding Bonds, Series 2014		Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	3,092,000	2,902,550	1,777,550	2,102,604		530,000
2023	4,422,000	2,714,700	2,765,623	1,989,025		530,000
2024	4,641,000	2,488,125	2,907,627	1,847,193		530,000
2025	4,876,000	2,250,200	4,005,836	1,674,357		530,000
2026	5,120,000	2,000,300	3,155,548	1,495,322		530,000
2027	5,374,000	1,737,950	3,313,173	1,333,604	\$ 2,700,000	462,500
2028	5,643,000	1,462,525	3,106,541	1,173,111	2,830,000	324,250
2029	4,785,000	1,201,825	2,504,452	1,032,836	2,970,000	179,250
2030	5,022,000	956,650	3,617,742	879,782	2,100,000	52,500
2031	5,278,000	699,150	6,453,420	628,003		
2032	5,539,000	428,725	4,663,863	350,070		
2033	5,805,000	145,125	4,904,025	135,393		
2034			932,820	18,656		
2035						
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	\$ 59,597,000	\$ 18,987,825	\$ 44,108,221	\$ 14,659,956	\$ 10,600,000	\$ 3,668,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by General Fund)

Purpose:	To Refund the Capital Projects Revenue Bonds, Series 2008A&B (General Fund Portion Only)		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 all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2019A		Special Revenue and Refunding Bonds, Series 2020A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2022	3,772,500	3,602,228	1,120,000	1,063,500	639,295	15,982
2023	3,960,300	3,408,908	1,160,000	1,006,500		
2024	4,160,700	3,205,883	1,235,000	946,625		
2025	4,365,800	2,992,720	1,295,000	883,375		
2026	4,578,700	2,769,108	1,360,000	817,000		
2027	4,807,700	2,534,448	1,425,000	747,375		
2028	5,056,700	2,287,838	1,480,000	674,750		
2029	5,304,900	2,028,798	1,555,000	598,875		
2030	5,575,000	1,756,800	1,635,000	519,125		
2031	5,853,100	1,471,098	1,725,000	435,125		
2032	6,141,900	1,171,223	1,820,000	346,500		
2033	6,450,500	856,413	1,910,000	253,250		
2034	6,769,000	525,925	2,005,000	155,375		
2035	7,134,000	178,350	2,105,000	52,625		
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	\$ 73,930,800	\$ 28,789,740	\$ 21,830,000	\$ 8,500,000	\$ 639,295	\$ 15,982

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by General Fund)

Fiscal Year	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	
	Principal	Interest
2022	704,010	1,279,055
2023	2,696,550	1,271,024
2024	2,707,070	1,256,337
2025	2,932,150	1,236,290
2026	2,957,750	1,210,396
2027	2,987,730	1,180,227
2028	3,021,640	1,144,756
2029	3,059,450	1,102,301
2030	3,102,670	1,053,887
2031	3,157,950	1,001,566
2032	3,205,690	944,563
2033	3,272,780	882,644
2034	3,345,030	816,084
2035	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		
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2050		
	<u>\$ 66,765,230</u>	<u>\$ 17,725,256</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by BJP Revenues)

Purpose:	Better Jacksonville Road and Infrastructure Projects		Better Jacksonville Road and Infrastructure Projects		To Refund a Portion of the Special Revenue Bonds, Series 2010B and 2011B	
	Special Revenue Bonds, Series 2010B		Special Revenue Bonds, Series 2011B		Special Revenue Refunding Bonds, Series 2013C	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2022	7,705,000	578,375	5,250,000	640,000		1,657,163
2023	7,705,000	193,125	6,130,000	355,500		1,657,163
2024	10,000	250	4,045,000	101,125		1,657,163
2025						1,657,163
2026						1,657,163
2027						1,657,163
2028					4,325,000	1,543,631
2029					6,575,000	1,257,506
2030					6,530,000	913,500
2031					14,135,000	371,043
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	\$ 15,420,000	\$ 771,750	\$ 15,425,000	\$ 1,096,625	\$ 31,565,000	\$ 14,028,658

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund a Portion of the Special Revenue Bonds, Series 2010B and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B	
	Special Revenue Refunding Bonds, Series 2016B		Special Revenue Refunding Bonds, Series 2017B		Special Revenue Refunding Bonds, Series 2019B		Special Revenue Refunding Bonds, Series 2020B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	2,260,000	2,675,900		1,572,750		2,276,750		783,500
2023	4,205,000	2,514,275		1,572,750		2,276,750	4,440,000	672,500
2024	6,590,000	2,244,400		1,572,750		2,276,750	2,745,000	492,875
2025	7,545,000	1,891,025	6,050,000	1,421,500		2,276,750	2,880,000	352,250
2026	9,510,000	1,510,575	9,570,000	1,031,000		2,276,750	3,030,000	204,500
2027	7,715,000	1,125,875	6,820,000	621,250	8,240,000	2,070,750	1,255,000	97,375
2028	3,390,000	848,250	7,165,000	271,625	8,650,000	1,648,500	1,320,000	33,000
2029	6,825,000	592,875	1,850,000	46,250	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		
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2050								
	\$ 56,485,000	\$ 13,644,050	\$ 31,455,000	\$ 8,109,875	\$ 45,535,000	\$ 17,297,625	\$ 15,670,000	\$ 2,636,000

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2001		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2001, 2003 and 2004		To Refund the Transportation Revenue Bonds, Series 2001	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	7,660,000	1,015,500	15,620,000	6,645,819		86,200
2023	8,040,000	623,000	16,390,000	5,854,794	\$ 2,155,000	43,100
2024	8,440,000	211,000	15,945,000	5,052,419		
2025			22,970,000	4,079,544		
2026			14,340,000	3,146,794		
2027			15,055,000	2,411,919		
2028			15,815,000	1,659,880		
2029			5,245,000	1,153,091		
2030			5,505,000	884,341		
2031			15,695,000	373,358		
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	\$ 24,140,000	\$ 1,849,500	\$ 142,580,000	\$ 31,261,959	\$ 2,155,000	\$ 129,300

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund the State of Florida Senior Lien Jacksonville Transportation Authority Refunding Bonds, Series 1997 Transportation Revenue Refunding Bonds, Series 2012B		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004 Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	
	Principal	Interest	Principal	Interest
2022	10,115,000	676,375		2,054,750
2023	8,470,000	211,750		2,054,750
2024			\$ 145,000	2,051,125
2025				2,047,500
2026			4,335,000	1,939,125
2027			4,550,000	1,717,000
2028			4,775,000	1,483,875
2029			6,000,000	1,214,500
2030			6,310,000	906,750
2031			14,980,000	374,500
2032				
2033				
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2049				
2050				
	<u>\$ 18,585,000</u>	<u>\$ 888,125</u>	<u>\$ 41,095,000</u>	<u>\$ 15,843,875</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund the Transportation Revenue Bonds Series 2007 and 2008A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008		To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004		To Partially Refund the Transportation Revenue Refunding Bonds, Series 2012A	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	430,000	7,343,556	4,585,000	2,356,575	7,260,000	1,567,500	5,330,000	2,095,338
2023	440,000	7,332,706	4,820,000	2,121,450	8,760,000	1,167,000	5,195,000	2,066,394
2024	450,000	7,323,244	6,130,000	1,847,700	10,770,000	678,750	16,300,000	1,995,058
2025	9,835,000	7,072,306	4,585,000	1,579,825	4,000,000	309,500	15,150,000	1,869,833
2026	10,385,000	6,566,806	5,930,000	1,316,950	4,190,000	104,750	15,660,000	1,723,358
2027	15,325,000	5,924,056	6,230,000	1,075,250			15,795,000	1,542,390
2028	16,155,000	5,137,056	6,410,000	853,600			15,940,000	1,328,143
2029	17,030,000	4,307,431	6,360,000	598,200			16,095,000	1,087,803
2030	17,940,000	3,433,181	6,615,000	338,700			16,290,000	812,433
2031	18,905,000	2,701,106	6,880,000	103,200			16,520,000	504,753
2032	19,545,000	2,124,356					16,765,000	171,841
2033	20,210,000	1,502,769						
2034	6,505,000	1,068,650						
2035	6,715,000	853,825						
2036	6,935,000	627,678						
2037	7,170,000	385,175						
2038	7,420,000	129,850						
2039								
2040								
2041								
2042								
2043								
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2049								
2050								
	<u>\$ 181,395,000</u>	<u>\$ 63,833,751</u>	<u>\$ 58,545,000</u>	<u>\$ 12,191,450</u>	<u>\$ 34,980,000</u>	<u>\$ 3,827,500</u>	<u>\$ 155,040,000</u>	<u>\$ 15,197,344</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Notes Payable Supported by BJP Revenues)

Purpose:	Better Jacksonville Infrastructure Projects		Better Jacksonville Infrastructure Projects	
	State Infrastructure Bank Loan #1; Dated 7/28/05		State Infrastructure Bank Loan #2; Dated 3/13/07	
Fiscal Year	Principal	Interest	Principal	Interest
2022	2,317,956	128,344	285,242	7,131
2023	2,364,115	81,985		
2024	1,735,124	34,702		
2025				
2026				
2027				
2028				
2029				
2030				
2031				
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2048				
2049				
2050				
	\$ 6,417,195	\$ 245,031	\$ 285,242	\$ 7,131

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	To Fund the Acquisition and Construction of Various Capital Improvement Projects		To Fund the Acquisition and Construction of Various Capital Improvement Projects		To Fund a Portion of the Courthouse	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	4,030,000	65,357			1,910,000	47,750
2023						
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
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2051						
2052						
	\$ 4,030,000	\$ 65,357	\$ -	\$ -	\$ 1,910,000	\$ 47,750

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	Special Revenue and Refunding Bonds, Series 2013A		Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue and Refunding Bonds, Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	980,000	1,040,856	3,675,000	353,104	1,730,000	1,652,750
2023	1,025,000	990,731	1,385,000	255,410	1,815,000	1,564,125
2024	1,080,000	938,106	1,440,000	197,222	1,910,000	1,471,000
2025	1,135,000	882,731	1,500,000	134,460	2,005,000	1,373,125
2026	1,190,000	830,556	1,565,000	66,730	2,105,000	1,270,375
2027	195,000	802,735	680,000	15,786	2,210,000	1,162,500
2028	530,000	787,450			2,320,000	1,049,250
2029	1,770,000	729,725			2,435,000	930,375
2030	1,870,000	634,175			2,555,000	805,625
2031	1,680,000	540,988			2,685,000	674,625
2032	1,755,000	450,819			2,820,000	537,000
2033	1,850,000	356,188			2,960,000	392,500
2034	1,950,000	256,438			3,105,000	240,875
2035	2,055,000	153,875			3,265,000	81,625
2036	300,000	95,000				
2037	315,000	79,625				
2038	335,000	63,375				
2039	350,000	46,250				
2040	365,000	28,375				
2041	385,000	9,625				
2042						
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2052						
	<u>\$ 21,115,000</u>	<u>\$ 9,717,623</u>	<u>\$ 10,245,000</u>	<u>\$ 1,022,712</u>	<u>\$ 33,920,000</u>	<u>\$ 13,205,750</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

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 Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2022	4,687,450	1,454,171	1,000,000	3,472,050
2023	2,344,377	1,278,376	1,560,000	3,408,050
2024	2,462,373	1,158,207	1,640,000	3,328,050
2025	2,959,164	1,022,668	1,720,000	3,244,050
2026	2,254,452	892,328	1,805,000	3,155,925
2027	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	514,619	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				
	\$ 33,681,779	\$ 9,967,747	\$ 69,185,000	\$ 53,022,402

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Fund Various Capital Projects and Refund a Portion of Commercial Paper Notes		To Fund Various Projects (New Money Portion)	
	Special Revenue Bonds, Series 2018		Special Revenue Refunding Bonds, Series 2019A	
Fiscal Year	Principal	Interest	Principal	Interest
2022	9,030,000	2,566,000	2,475,000	2,370,625
2023	6,235,000	2,184,375	2,575,000	2,244,375
2024	4,085,000	1,926,375	2,710,000	2,112,250
2025	1,705,000	1,781,625	1,735,000	2,001,125
2026	1,785,000	1,694,375	1,825,000	1,912,125
2027	1,880,000	1,602,750	1,915,000	1,818,625
2028	1,975,000	1,506,375	2,010,000	1,720,500
2029	2,075,000	1,405,125	2,110,000	1,617,500
2030	2,180,000	1,298,750	2,215,000	1,509,375
2031	2,290,000	1,187,000	2,325,000	1,395,875
2032	2,400,000	1,069,750	2,435,000	1,276,875
2033	2,520,000	946,750	2,560,000	1,152,000
2034	2,645,000	817,625	2,690,000	1,020,750
2035	2,780,000	682,000	2,820,000	883,000
2036	2,920,000	539,500	2,965,000	738,375
2037	3,055,000	390,125	3,115,000	586,375
2038	3,220,000	233,250	3,270,000	426,750
2039	3,055,000	76,375	3,430,000	259,250
2040			3,470,000	86,750
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
2051				
2052				
	<u>\$ 55,835,000</u>	<u>\$ 21,908,125</u>	<u>\$ 48,650,000</u>	<u>\$ 25,132,500</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	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 and Refunding Bonds, Series 2020A		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 Taxable Special Revenue and Refunding Bonds, Series 2020C		FY20 - New ST Borrowing (Projected) Commercial Paper Existing Short Term Debt		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2021 (PROJECTED) TBD Special Revenue and Refunding Bonds, Series 2021		FY20 - New ST Borrowing (PROJECTED) Commercial Paper New Short Term Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	9,090,705	5,837,068	1,545,990	570,713	7,346,183	1,883,942		2,793,294		437,500
2023	10,170,000	5,355,550	3,598,450	558,805	16,771,183	1,461,888	3,410,000	5,501,338	890,000	859,425
2024	8,380,000	4,891,800	3,612,930	539,204	21,483,683	792,428	3,600,000	5,326,088	910,000	827,925
2025	8,810,000	4,462,050	2,237,850	519,310	2,633,683	370,374	3,780,000	5,141,588	940,000	795,550
2026	5,195,000	4,111,925	2,252,250	499,572	2,633,683	278,195	3,950,000	4,948,338	980,000	761,950
2027	2,525,000	3,918,925	2,272,270	476,614	473,683	223,816	4,160,000	4,745,588	1,010,000	727,125
2028	3,270,000	3,774,050	2,298,360	449,635	473,683	207,237	4,370,000	4,532,338	1,040,000	691,250
2029	3,430,000	3,606,550	2,330,550	417,317	473,683	190,658	4,600,000	4,308,088	1,090,000	653,975
2030	3,605,000	3,430,675	2,362,330	380,446	473,683	174,079	4,820,000	4,072,588	1,120,000	615,300
2031	3,785,000	3,245,925	2,397,050	340,673	473,683	157,500	5,060,000	3,825,588	1,170,000	575,225
2032	3,970,000	3,052,050	2,444,310	297,302	473,683	140,921	5,296,750	3,566,669	1,200,000	533,750
2033	4,170,000	2,848,550	1,497,220	259,877	473,683	124,343	5,470,000	3,297,500	1,240,000	491,050
2034	4,380,000	2,634,800	1,519,970	229,534	473,683	107,764	5,730,000	3,017,500	1,290,000	446,775
2035	4,595,000	2,410,425	1,556,080	197,057	473,683	91,185	6,020,000	2,723,750	1,330,000	400,925
2036	4,830,000	2,174,800	1,584,080	162,177	473,683	74,606	6,310,000	2,415,500	1,390,000	353,325
2037	5,075,000	1,927,175	1,630,080	121,567	473,683	58,027	6,630,000	2,092,000	1,420,000	304,150
2038	5,320,000	1,667,300	1,055,000	84,432	473,683	41,448	6,960,000	1,752,250	1,480,000	253,400
2039	5,585,000	1,394,675	1,085,000	54,836	473,683	24,869	7,310,000	1,395,500	1,530,000	200,725
2040	5,870,000	1,108,300	1,115,000	24,410	473,706	8,290	7,680,000	1,020,750	1,590,000	146,125
2041	5,595,000	821,675	325,000	4,495			8,060,000	627,250	1,630,000	89,775
2042	1,235,000	650,925					8,515,000	212,875	1,750,000	30,625
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										
	\$ 122,990,705	\$ 66,142,618	\$ 38,719,770	\$ 6,187,976	\$ 57,500,000	\$ 6,411,570	\$ 111,731,750	\$ 67,316,375	\$ 25,000,000	\$ 10,195,850

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Payable from Enterprise Funds)

Fiscal Year	To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2001, 2003 and 2004		To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2003 and 2004		To Refund the Capital Improvement Revenue Bonds, Series 1997, 1998, 2002A 2002B and 2002C	
	Principal	Interest	Principal	Interest	Principal	Interest
2022		2,036,824		3,689,750	6,445,000	3,626,375
2023		2,036,824		3,689,750	6,770,000	3,296,000
2024		2,036,824	\$ 45,000	3,688,625	7,110,000	2,949,000
2025	\$ 4,685,000	1,919,699		3,687,500	7,465,000	2,584,625
2026	4,935,000	1,679,199	4,310,000	3,579,750	7,345,000	2,214,375
2027	5,185,000	1,426,199	4,525,000	3,358,875	7,350,000	1,847,000
2028	5,440,000	1,167,354	4,755,000	3,126,875	7,715,000	1,470,375
2029	5,605,000	898,009	13,180,000	2,678,500	8,105,000	1,074,875
2030	5,885,000	610,759	13,830,000	2,003,250	8,510,000	659,500
2031	9,745,000	231,817	33,150,000	828,750	8,935,000	223,375
2032						
2033						
2034						
2035						
2036						
2037						
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2049						
2050						
	\$ 41,480,000	\$ 14,043,508	\$ 73,795,000	\$ 30,331,625	\$ 75,750,000	\$ 19,945,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Payable from Enterprise Funds)

Purpose:	To Fund a Portion of the Various Capital Project Costs; to Refund a Portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of of Commercial Paper Notes		To Fund the Stadium Scoreboard Electronics Components	
	Special Revenue and Refunding Bonds, Series 2014		Special Revenue and Refunding Bonds, Series 2017A		Amortizing Short Term Debt	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2022	98,000	83,200	785,000	994,625	1,000,000	455,000
2023	103,000	78,175	825,000	954,375	1,000,000	420,000
2024	109,000	72,875	865,000	912,125	1,100,000	383,250
2025	114,000	67,300	910,000	867,750	1,100,000	344,750
2026	120,000	61,450	955,000	821,125	1,200,000	304,500
2027	126,000	55,300	1,000,000	772,250	1,200,000	262,500
2028	132,000	48,850	1,050,000	721,000	1,300,000	218,750
2029	165,000	41,425	1,105,000	667,125	1,300,000	173,250
2030	173,000	32,975	1,160,000	610,500	1,400,000	126,000
2031	182,000	24,100	1,220,000	551,000	1,400,000	77,000
2032	191,000	14,775	1,280,000	488,500	1,500,000	26,250
2033	200,000	5,000	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						
	\$ 1,713,000	\$ 585,425	\$ 20,285,000	\$ 9,795,125	\$ 13,500,000	\$ 2,791,250

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/21
(Payable from Enterprise Funds)

Purpose: **To Refund**
 the Capital Projects
 Revenue Bonds, Series 2008A
 (Enterprise Portion Only)

Special Revenue Refunding
Bonds, Series 2019A

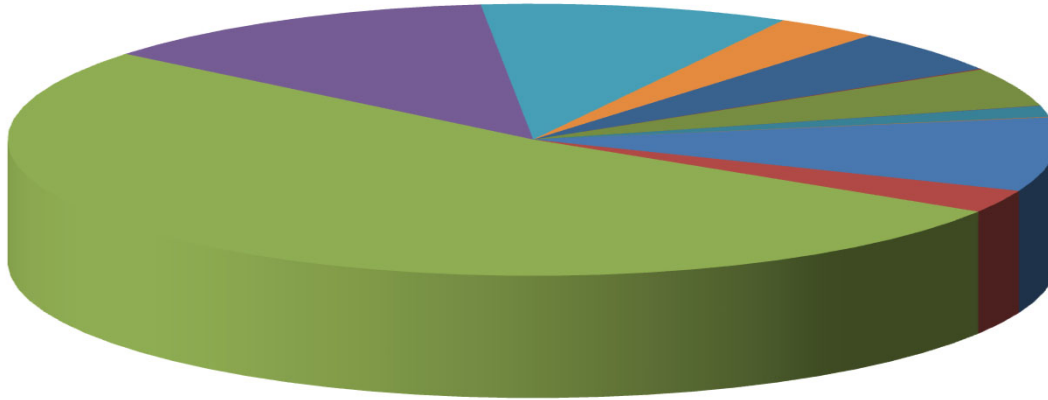
Fiscal Year	Principal	Interest
2022	17,500	15,273
2023	19,700	14,343
2024	19,300	13,368
2025	19,200	12,405
2026	21,300	11,393
2027	22,300	10,303
2028	23,300	9,163
2029	25,100	7,953
2030	25,000	6,700
2031	26,900	5,403
2032	28,100	4,028
2033	29,500	2,588
2034	31,000	1,075
2035	6,000	150
2036		
2037		
2038		
2039		
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2050		
	\$ 314,200	\$ 114,145

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GENERAL FUNDS

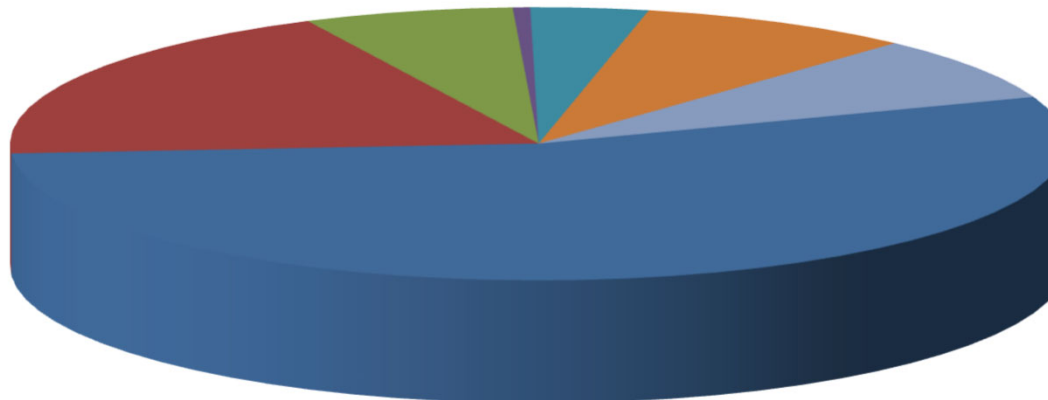
GENERAL FUND

REVENUE BY CATEGORY



■ Charges for Services 5.2%	■ Fines and Forfeits .1%
■ Fund Balance Appropriation 4.6%	■ Intergovernmental Revenue .0%
■ Miscellaneous Revenue 1.3%	■ Other Sources .1%
■ Other Taxes 8.8%	■ Permits, Fees and Special Assessments 2.7%
■ Property Taxes 52.0%	■ State Shared Revenue 12.5%
■ Transfers From Component Units 9.5%	■ Transfers From Other Funds 3.2%

EXPENDITURES BY CATEGORY



■ Personnel Expenses 54.5%	■ Operating Expenses 18.9%
■ Debt Service 6.4%	■ Capital Outlay .5%
■ Grants, Aids & Contributions 3.6%	■ Transfers to Other Funds 8.5%
■ Other Uses 7.6%	

GENERAL FUND
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
00111	General Fund - GSD	805,070,694	272,304,127	98,428,747	8,189,955	54,668,039	129,758,728	48,414,717	1,416,835,007
00112	Mosquito Control State 1		54,229		1				54,230
00113	Special Events	1,289,355	5,579,367		1	554,875		2,447,000	9,870,598
00119	Emergency Reserve							65,646,964	65,646,964
00191	Property Appraiser	9,083,336	2,790,051		1				11,873,388
00192	Clerk Of The Court	196,690	402,498		4			257,140	6,249,051
00193	Tax Collector	15,822,020	5,369,287		1				21,191,308
Total General Fund		833,232,314	290,122,059	98,428,747	8,189,963	55,222,914	129,758,728	116,765,821	1,531,720,546

General Fund - General Services District
Subfund - 00111

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	699,217,985	741,294,714	795,998,223	7.4%	54,703,509
Other Taxes	133,074,909	129,820,938	134,407,033	3.5%	4,586,095
Permits, Fees and Special Assessments	41,363,177	41,993,954	41,832,562	(0.4%)	(161,392)
Intergovernmental Revenue	545,888	568,963	500,571	(12.0%)	(68,392)
State Shared Revenue	170,781,940	163,728,738	192,148,322	17.4%	28,419,584
Charges for Services	53,817,727	57,550,088	61,257,810	6.4%	3,707,722
Fines and Forfeits	1,237,089	1,253,793	1,253,885	0.0%	92
Miscellaneous Revenue	23,114,025	20,796,630	19,190,620	(7.7%)	(1,606,010)
Other Sources	72,700,000	35,433,333	995,834	(97.2%)	(34,437,499)
Transfers From Other Funds	15,165,535	16,541,904	18,044,979	9.1%	1,503,075
Transfers From Component Units	130,455,381	129,797,278	145,754,210	12.3%	15,956,932
Fund Balance Appropriation	22,750,786	2,639,079	5,450,958	106.5%	2,811,879
TOTAL REVENUE	1,364,224,442	1,341,419,412	1,416,835,007	5.6%	75,415,595

EXPENDITURES					
Personnel Expenses	717,606,418	741,491,288	805,070,694	8.6%	63,579,406
Operating Expenses	253,688,414	273,885,362	272,304,127	(0.6%)	(1,581,235)
Capital Outlay	7,395,926	4,812,052	8,189,955	70.2%	3,377,903
Debt Service	87,349,350	86,472,358	98,428,747	13.8%	11,956,389
Grants, Aids & Contributions	54,980,871	47,960,472	54,668,039	14.0%	6,707,567
Transfers to Other Funds	136,317,189	134,230,366	129,758,728	(3.3%)	(4,471,638)
Other Uses	78,844,667	52,567,514	48,414,717	(7.9%)	(4,152,797)
TOTAL EXPENDITURES	1,336,182,833	1,341,419,412	1,416,835,007	5.6%	75,415,595

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	6,333	6,425	92
Part Time Hours	1,403,585	1,415,557	11,972

GENERAL FUND - GENERAL SERVICES DISTRICT
 FUND -- 00111
 EMPLOYEE CAP BY DEPARTMENT

	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	85	84	(1)
Corrections	847	837	(10)
Courts	3	3	0
Downtown Investment Authority	8	9	1
Employee Services	42	42	0
Executive Office of the Mayor	27	27	0
Executive Office of the Sheriff	24	24	0
Finance and Administration	108	109	1
Fire and Rescue-Center	1,593	1,678	85
Investigations & Homeland Security	439	488	49
Jacksonville Human Rights Commission	7	7	0
Medical Examiner	32	34	2
Military Affairs and Veterans	17	14	(3)
Neighborhoods	210	210	0
Office of Economic Development	13	13	0
Office of Ethics	2	3	1
Office of General Counsel-Center	1	1	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	263	263	0
Patrol & Enforcement	1,407	1,366	(41)
Personnel & Professional Standards	156	171	15
Planning and Development	33	33	0
Police Services	362	351	(11)
Public Library	310	311	1
Public Works	296	298	2
Supervisor of Elections	31	32	1
GENERAL FUND - GENERAL SERVICES DISTRICT	6,333	6,425	92

General Fund - General Services District
Schedule of Revenues

	<u>FY 20-21 COUNCIL APPROVED</u>	<u>FY 21-22 MAYOR'S PROPOSED</u>	<u>FY 21-22 COUNCIL APPROVED</u>
NON-DEPARTMENTAL REVENUES			
Ad Valorem Taxes	781,497,456	838,978,268	838,978,268
Distribution to Tax Increment District	<u>(40,202,742)</u>	<u>(42,980,045)</u>	<u>(42,980,045)</u>
NET AD VALOREM TAXES	<u>741,294,714</u>	<u>795,998,223</u>	<u>795,998,223</u>
Utility Service Tax	93,356,891	96,204,656	97,767,863
Communication Service Tax	28,403,027	28,786,566	28,786,566
Other Taxes	8,061,020	7,852,604	7,852,604
Franchise Fees	41,628,954	41,391,762	41,391,762
Intergovernmental Revenue	136,392	68,000	68,000
State Shared Revenue	163,728,738	192,148,322	192,148,322
Charges for Services	12,033,214	13,184,338	13,184,338
Fines and Forfeits	704,196	815,821	815,821
Miscellaneous Revenue	3,195,868	3,135,268	3,135,268
Investment Pool / Interest Earnings	5,247,169	2,230,000	2,230,000
Debt Funding: Debt Management Fund	35,000,000	0	562,500
Transfers From Other Funds	3,781,840	3,027,018	3,027,018
General Fund Loan	12,760,064	15,017,961	15,017,961
Contribution From Local Units	121,412,250	136,504,436	136,504,436
Transfers from Fund Balance	<u>2,639,079</u>	<u>4,254,846</u>	<u>5,450,958</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>1,273,383,416</u>	<u>1,340,619,821</u>	<u>1,343,941,640</u>
DEPARTMENTAL REVENUES			
Advisory Boards And Commissions	251,100	126,600	126,600
City Council	378,891	361,298	330,150
Corrections	557,479	588,099	588,099
Courts	433,333	433,334	433,334
Downtown Investment Authority	51,300	51,300	8,500
Employee Services	1,500	1,500	1,500
Finance and Administration	80,462	80,212	80,212
Fire and Rescue-Center	37,767,966	41,639,694	41,658,947
Investigations & Homeland Security	567,755	835,770	835,770
Jacksonville Human Rights Commission	39,100	39,100	39,100
Medical Examiner	2,011,836	2,174,290	2,174,290
Neighborhoods	1,885,828	1,921,872	1,921,872
Office of Economic Development	120	130	130
Office of Ethics	32,000	53,500	53,500
Office of the Inspector General	115,000	145,001	145,001
Parks, Recreation & Community Services	883,975	865,600	865,600
Patrol & Enforcement	11,584,838	11,867,032	11,866,674
Personnel & Professional Standards	384,800	487,600	487,600
Planning and Development	1,198,100	1,273,800	1,273,800
Police Services	3,427,328	3,381,335	3,375,741
Public Library	232,750	232,750	232,750
Public Works	6,132,535	6,374,197	6,374,197
Supervisor of Elections	<u>18,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL DEPARTMENTAL REVENUES	<u>68,035,996</u>	<u>72,954,014</u>	<u>72,893,367</u>
TOTAL GENERAL FUND OPERATING REVENUES	<u>1,341,419,412</u>	<u>1,413,573,835</u>	<u>1,416,835,007</u>

**General Fund - General Services District
Various Revenue Detail**

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED
TRANSFERS FROM OTHER FUNDS			
TR_10801 Downtown Northbank CRA Trust	2,500	2,500	2,500
TR_10802 Downtown Southbank CRA Trust	2,500	2,500	2,500
TR_10804 Jacksonville International Airport CRA Trust Fund	2,500	2,500	2,500
TR_10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500
TR_10806 Arlington CRA Trust	2,500	2,500	2,500
TR_11101 Community Development	128,404	128,404	128,404
TR_43101 Solid Waste Disposal	12,760,064	15,017,961	15,017,961
TR_43101 Solid Waste Disposal	395,800	565,625	565,625
TR_54101 Public Building Allocations	3,245,136	2,320,489	2,320,489
Total Transfers From Other Funds	<u>16,541,904</u>	<u>18,044,979</u>	<u>18,044,979</u>
CONTRIBUTIONS FROM OTHER LOCAL UNITS			
Contributions From Local-Component Units	93,609,555	94,545,651	94,545,651
Contribution To-FR JEA,Water&Sewer	26,402,695	26,666,722	26,666,722
Contribution From Independent Agencies	1,400,000	15,292,063	15,292,063
Total Contributions From Other Local Units	<u>121,412,250</u>	<u>136,504,436</u>	<u>136,504,436</u>
STATE SHARED REVENUE			
1-17 Cigarette Tax FS 21002	335,370	300,950	300,950
Alcoholic Beverage Licenses FS 561342	700,204	820,970	820,970
Constitutional Fuel Tax FS 206411a	4,317,034	4,863,858	4,863,858
County Fuel Tax FS 206411b	3,791,834	3,997,133	3,997,133
County Fuel Tax Refund FS 206414	10,000	10,000	10,000
Insurance Agent Licenses FS 624501	242,614	266,674	266,674
Local Government Half Cent Sales Tax FS 21861	93,727,729	111,279,029	111,279,029
Mobile Home Licenses FS 32008	234,115	235,325	235,325
Municipal Fuel Tax FS 206411c	6,964,891	7,688,774	7,688,774
Municipal Fuel Tax Refund FS 206414	114,000	10,000	10,000
Revenue Shared - County FS 212206d4	23,591,084	27,967,931	27,967,931
Revenue Shared - Municipal Sales Tax FS 212206d5	23,641,927	28,579,030	28,579,030
Revenue Shared - Population FS 218232	6,053,461	6,124,498	6,124,498
Special Fuel and Motor Fuel Use Tax	4,475	4,150	4,150
Total State Shared Revenue	<u>163,728,738</u>	<u>192,148,322</u>	<u>192,148,322</u>

**General Fund - General Services District
Schedule of Expenditures**

	FY 20-21 COUNCIL APPROVED	FY 21-22 MAYOR'S PROPOSED	FY 21-22 COUNCIL APPROVED
DEPARTMENTAL EXPENSES			
Advisory Boards And Commissions	500,955	542,090	542,090
City Council	11,959,402	12,580,599	13,070,893
Corrections	122,596,402	119,999,599	119,999,599
Courts	5,374,565	5,129,206	5,054,275
Downtown Investment Authority	1,051,674	1,151,170	1,046,324
Employee Services	7,144,783	7,329,313	7,329,313
Executive Office of the Mayor	4,655,260	4,619,398	4,619,040
Executive Office of the Sheriff	5,977,320	6,055,108	6,055,108
Finance and Administration	20,689,753	23,711,282	23,711,282
Fire and Rescue-Center	279,486,544	314,548,644	314,217,385
Health Administrator	1,114,977	1,189,710	1,189,710
Investigations & Homeland Security	75,453,461	86,042,519	86,042,519
Jacksonville Human Rights Commission	787,271	803,220	845,120
Medical Examiner	5,748,133	5,746,959	5,746,959
Military Affairs and Veterans	1,466,891	1,440,267	1,340,268
Neighborhoods	22,905,323	22,105,192	22,076,483
Office of Economic Development	1,929,971	1,813,306	1,813,306
Office of Ethics	463,194	588,831	588,831
Office of General Counsel-Center	164,977	164,553	164,553
Office of State's Attorney	2,250,417	2,284,636	2,284,636
Office of the Inspector General	1,296,810	1,383,162	1,383,162
Parks, Recreation & Community Services	49,078,632	49,510,306	49,515,306
Patrol & Enforcement	206,600,607	214,517,187	214,327,056
Personnel & Professional Standards	24,155,980	29,056,613	29,056,613
Planning and Development	4,547,509	4,759,697	4,759,697
Police Services	49,817,340	46,653,292	46,653,292
Public Defender's	2,462,189	2,378,019	2,378,019
Public Library	35,342,853	36,056,442	36,156,442
Public Works	49,107,834	50,369,665	50,329,760
Supervisor of Elections	6,936,478	9,352,979	9,352,979
TOTAL DEPARTMENTAL EXPENSES	<u>1,001,067,505</u>	<u>1,061,882,964</u>	<u>1,061,650,020</u>
NON-DEPARTMENTAL EXPENSES			
Inter-local Agreements	2,566,078	2,615,791	2,615,791
Miscellaneous Appropriations	3,485,487	4,664,742	4,513,459
Miscellaneous Expenditures	112,247,065	124,649,342	125,653,342
Reserves	10,918,828	39,483,330	40,670,005
Subfund Level Activity	211,134,449	180,277,666	181,732,390
TOTAL NON-DEPARTMENTAL EXPENSES	<u>340,351,907</u>	<u>351,690,871</u>	<u>355,184,987</u>
TOTAL GENERAL FUND OPERATING EXPENDITURES	<u><u>1,341,419,412</u></u>	<u><u>1,413,573,835</u></u>	<u><u>1,416,835,007</u></u>

General Fund - General Services District
Schedule of Non Departmental Expenditures

	FY 20-21 Council Approved	FY 21-22 Mayor's Proposed	FY 21-22 Council Approved
Inter-local Agreements			
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000
Atlantic Bch Lifeguard-Bch Cleanup	250,519	258,035	258,035
Atlantic Bch-Neptune Bch Fire Service	314,065	323,487	323,487
Beaches - Disposal Charges	900,000	900,000	900,000
Jacksonville Beach Interlocal Agreement	802,256	826,324	826,324
Neptune Beach Interlocal Agreement F5290	290,238	298,945	298,945
Total Inter-local Agreements:	2,566,078	2,615,791	2,615,791
Miscellaneous Appropriations			
415 Limit Pension Cost	37,605	41,927	41,927
Business Improvement District	510,615	813,181	661,898
Mayors Cure Violence Program	1,795,000	2,730,000	2,730,000
Municipal Dues & Affiliation	14,960	14,960	14,960
Municipal Dues Affiliation Sec 10.109	226,110	223,481	223,481
North Florida Regional Council	390,673	390,673	390,673
Refund - Taxes Overpaid, Error, Controversy	12,000	5,000	5,000
Subsidized Pension Funds	5,856	0	0
Tax Deed Purchases	250,000	200,000	200,000
Transportation Planning Organization	242,668	245,520	245,520
Total Miscellaneous Appropriations:	3,485,487	4,664,742	4,513,459
Miscellaneous Expenditures			
Agape Community Health Center	156,150	160,000	160,000
Alcohol Rehabilitation Program	399,989	399,989	399,989
Annual Independent Audit	322,250	329,750	329,750
Art In Public Places	9,551	10,107	10,107
Atlantic Beach Lifeguard - Capital Outlay	0	0	562,500
BJP 20% Gas Tax - Fiscal Agent	4,317,034	4,863,858	4,863,858
CIP Debt Service Repayment	36,297,989	39,343,016	39,343,016
Contribution To Shands Jax Medical Center	30,275,594	30,275,594	30,275,594
Dunn & Bradstreet Headquarters Retention	0	600,000	600,000
Dunn & Bradstreet Relocation	0	2,400,000	2,400,000
Economic Grant Program	5,416,000	7,955,000	7,955,000
Ed Ball Building	1,470,470	652,081	652,081
Farm Share	0	1,100,000	1,100,000
Feed Northeast Florida	0	1,000,000	1,000,000
Filing Fee Local Ord Violation - Public Defender	14,000	14,000	14,000
Filing Fee Local Ord Violation-State Attorney	52,000	52,000	52,000
Fire Watch	0	100,000	100,000
First Coast Crime Stoppers	150,000	150,000	150,000
Florida Black Expo	0	25,000	25,000
Florida Recovery School	100,000	100,000	100,000
Florida-Florida State Baseball	30,000	1	1

General Fund - General Services District
Schedule of Non Departmental Expenditures

	FY 20-21 Council Approved	FY 21-22 Mayor's Proposed	FY 21-22 Council Approved
Friends of Brentwood Library	0	0	25,000
Gator Bowl Game	694,234	925,000	925,000
Goodwill	225,000	225,000	225,000
Greater Agricultural Fair Contract	0	80,000	0
Groundwork Jacksonville	50,000	50,000	50,000
Haverty's Building	1,774,666	1,668,408	1,668,408
Jaxport - River Gauges	0	160,921	160,921
Jump Start Program	0	0	25,000
Juvenile Justice	3,617,088	4,262,493	4,262,493
License Agreements and Fees	21,196	20,618	20,618
Lobbyist Fees	150,000	120,000	120,000
Local Initiatives	0	1,000,000	1,000,000
MAD Dads	0	0	15,000
Manatee Study	90,000	90,000	90,000
Medicaid Program	16,881,000	15,776,000	15,776,000
New Town Success Zone	161,300	161,300	161,300
Non Departmental Allocations	744,638	808,208	964,708
Operation New Hope	400,000	400,000	600,000
Opioid Epidemic Program	1,160,999	1,128,348	1,128,348
Prisoners Of Christ	400,000	400,000	400,000
Public Safety DC Plan Administration	1	1	1
Public Service Grant to Cultural Council	3,048,965	3,932,579	3,932,579
Qualified Target Industries	524,003	456,563	456,563
Stormwater 501C3 Low Income Subsidy	1,590,448	1,606,942	1,606,942
Sulzbacher Center	270,000	270,000	270,000
United Way 211	150,000	150,000	150,000
Violence and Anxiety PSA	0	0	100,000
Volunteers in Medicine	0	144,065	144,065
Zoo Contract	1,282,500	1,282,500	1,282,500
Total Miscellaneous Expenditures:	<u>112,247,065</u>	<u>124,649,342</u>	<u>125,653,342</u>

Reserves

Council Member Conflict - Separate Legislation			
Boys And Girls Club	0	100,000	100,000
Clara White Mission, Inc	0	100,000	100,000
Health Services	0	14,970,420	14,970,420
Jacksonville Chamber of Commerce	400,000	500,000	500,000
Public Service Grants	2,941,196	3,147,080	3,147,080
Read USA	0	100,000	100,000
Grant Matches			
Continuation Grant Match Funding	1,603,464	2,425,524	3,612,199
F.I.N.D Grant Match Funding	1,950,000	2,130,000	2,130,000
Provisional Grant Match Funding	1,000,000	810,306	810,306
Collective Bargaining	0	15,000,000	15,000,000

General Fund - General Services District
Schedule of Non Departmental Expenditures

	FY 20-21 Council Approved	FY 21-22 Mayor's Proposed	FY 21-22 Council Approved
Council Operating Contingency	100,000	100,000	100,000
Mayors Executive Operating Contingency	100,000	100,000	100,000
Social Justice and Community Investment Special Committee	2,824,168	0	0
Total Reserves:	<u>10,918,828</u>	<u>39,483,330</u>	<u>40,670,005</u>
Subfund Level Activity			
Ash Settlement Debt Service	2,605,205	0	0
Contributions To-From JTA - Other Transportation Services	1,496,760	1,525,919	1,525,919
WJCT Lease Payment	30,000	30,000	30,000
JPA Contributions To-Fr JPA	47,811,234	26,226,304	26,226,304
LAPSE Personnel LAPSE-Contingency	(3,680,238)	(3,447,459)	(3,447,459)
Interfund Transfer - Interfund Group Transfer			
00113 - Special Events - General Fund	7,593,590	9,648,086	9,426,652
00191 - Property Appraiser	10,722,552	11,431,833	11,431,833
00193 - Tax Collector	7,094,274	10,019,358	10,019,358
10901 - Kids Hope Alliance Fund	34,887,528	35,300,495	35,250,495
11301 - Huguenot Park	359,002	360,206	120,206
11308 - Cecil Field Commerce Center	1,261,932	1,287,712	1,287,712
11404 - Beach Erosion - Local	500,000	1,250,000	1,250,000
11526 - General Trust & Agency - Carryforward Council-Appr	0	0	100,000
11532 - Art In Public Places Trust Fund	228,038	308,918	318,668
11543 - Derelict Vessel Removal Fund	200,000	0	200,000
15202 - Court Cost Courthouse Trust Fund	666,954	0	0
15204 - Duval County Teen Court Programs Trust	55,000	55,000	55,000
32111 - Authorized Capital Projects	16,620,070	0	0
41102 - Public Parking	0	0	400,000
43101 - Solid Waste Disposal	19,180,404	21,233,528	22,768,026
45102 - Equestrian Center-NFES Horse	214,689	255,147	255,147
46101 - Sports Complex CIP	667,633	0	0
47101 - City Venues-City	19,893,623	22,985,611	22,707,521
56201 - Group Health	3,000,000	3,000,000	3,000,000
Transfers to Debt Service Funds	39,726,199	38,807,008	38,807,008
Total Subfund Level Activity:	<u>211,134,449</u>	<u>180,277,666</u>	<u>181,732,390</u>

Advisory Boards And Commissions
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	81,133	248,000	123,000	(50.4%)	(125,000)
Fines and Forfeits	770	500	1,000	100.0%	500
Miscellaneous Revenue	6,456	2,600	2,600	0.0%	0
Fund Balance Appropriation	7	0	0		0
TOTAL REVENUE	88,365	251,100	126,600	(49.6%)	(124,500)
EXPENDITURES					
Personnel Expenses	364,890	371,998	381,349	2.5%	9,351
Operating Expenses	120,201	128,955	160,739	24.6%	31,784
Capital Outlay	17,994	2	2	0.0%	0
TOTAL EXPENDITURES	503,084	500,955	542,090	8.2%	41,135

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		5	5	0
Part Time Hours		1,248	1,248	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Boards and Commissions	255,336	244,713	253,897	3.8%	9,184
Construction Trades Qualifying Board	247,749	256,242	288,193	12.5%	31,951
DEPARTMENT TOTAL	503,084	500,955	542,090	8.2%	41,135

ADVISORY BOARDS AND COMMISSIONS GENERAL FUND

BACKGROUND

This area includes the boards and commissions that are part of the annual budget process and receive some funding from the General Fund which include the Civil Service Board, the Construction Trades Qualifying Board, and the Mayor's Commission on the Status of Women.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes revenues generated by the Construction Trades Qualifying Board for contractor certification and renewal fees and examination fees. Contractor certifications are renewed every two years, which is driving the \$125,000 decrease for FY 22.

Fines and Forfeits

This category houses code violation fines within the Construction Trades Qualifying Board activity.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items, the largest of which include, \$59,966 in facility costs, \$36,368 in IT computer system / maintenance and security costs, and \$41,712 in Office of the General Counsel legal charges. The net increase is driven by increased facility costs of \$16,375 and IT computer system / maintenance and security costs of \$26,999.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

City Council
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	48,305	55,000	55,000	0.0%	0
Miscellaneous Revenue	257,653	323,891	275,150	(15.0%)	(48,741)
Fund Balance Appropriation	49,200	0	0		0
TOTAL REVENUE	355,158	378,891	330,150	(12.9%)	(48,741)
EXPENDITURES					
Personnel Expenses	7,812,560	8,160,583	8,369,860	2.6%	209,277
Operating Expenses	4,855,491	3,798,817	4,260,737	12.2%	461,920
Capital Outlay	157,250	2	2	0.0%	0
Other Uses	0	0	440,294		440,294
TOTAL EXPENDITURES	12,825,302	11,959,402	13,070,893	9.3%	1,111,491

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		85	84	(1)
Part Time Hours		8,824	8,824	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Council Auditor	2,494,780	2,555,053	2,618,967	2.5%	63,914
Council Member Direct Expenditures	1,646,987	1,761,586	1,808,098	2.6%	46,512
Council Operations	7,944,584	6,808,835	7,929,253	16.5%	1,120,418
Value Adjustment Board	738,951	833,928	714,575	(14.3%)	(119,353)
DEPARTMENT TOTAL	12,825,302	11,959,402	13,070,893	9.3%	1,111,491

CITY COUNCIL GENERAL FUND

BACKGROUND

This Department houses the operations and costs, including salary expenditures, for the Legislative Branch of the City of Jacksonville. The Legislative Branch is comprised of four areas: Council Direct Expenditures, The Council Secretary's Office (Council Operations), the Council Auditor's Office, and the Tourist Development Council. The Tourist Development Council resides in a separate special revenue fund. The Council Secretary also serves as the Council Director and the Clerk to the Value Adjustment Board.

REVENUE

Charges for Services

This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

This category is made up primarily of 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 driven by the change in the budgeted cost of the Value Adjustment Board, as seen in the Expenditures by Division section of the financial report.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in personnel expenses is due primarily to increased pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including legal internal service charges from the General Counsel totaling \$2.0 million and professional services totaling \$560,000. The net increase is being driven by an increase in the legal internal service charge of \$369,151 and the IT system development charges of \$187,875 which is related to upgrades for Council chambers.

Other Uses

As part of the FY 22 Finance Committee budget hearings, \$440,294 was placed in a contingency within the City Council operating budget for future appropriation.

AUTHORIZED POSITION CAP

A position that was added in FY 19 for succession planning was eliminated as part of the budget process.

Corrections
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	444,713	444,938	495,935	11.5%	50,997
Miscellaneous Revenue	83,202	112,541	92,164	(18.1%)	(20,377)
TOTAL REVENUE	527,915	557,479	588,099	5.5%	30,620
EXPENDITURES					
Personnel Expenses	85,835,310	88,395,303	98,544,348	11.5%	10,149,045
Operating Expenses	32,878,173	34,201,096	21,455,246	(37.3%)	(12,745,850)
Capital Outlay	38,490	3	5	66.7%	2
TOTAL EXPENDITURES	118,751,973	122,596,402	119,999,599	(2.1%)	(2,596,803)
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		847	837	(10)	
Part Time Hours		409,931	413,558	3,627	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Jails	87,562,956	96,333,936	88,087,044	(8.6%)	(8,246,892)
JSO: Prisons	30,369,978	25,238,307	30,855,019	22.3%	5,616,712
JSO: Programs and Transitional Services	819,039	1,024,159	1,057,536	3.3%	33,377
DEPARTMENT TOTAL	118,751,973	122,596,402	119,999,599	(2.1%)	(2,596,803)

CORRECTIONS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Corrections provides incarceration services for pretrial arrestees and sentenced offenders through the Jails and Prisons Divisions. Correctional programs at all facilities are evidence-based to aid in the reduction of recidivism by offenders. Personnel at three correctional institutions provide and promote rehabilitation, vocational training, and educational opportunities. Re-entry services are provided to local, state, and federal offenders returning to our local community at the Jacksonville Reentry Center.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes a variety of revenue sources, the largest of which include \$280,577 in home detention fee, and \$168,888 in subsistence fees. The net increase in this category is being driven by an increase of \$118,375 in home detention fees which is somewhat offset by a decrease of \$62,254 in Prisoners' Board – Work-furlough that is related to the closing of the Work-furlough due to COVID.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by increases of \$6,882,062 in overtime and \$2,411,376 in correction officers defined benefit pension costs. These are somewhat offset by the movement of positions to other JSO Departments as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are: \$5.44 million for security guard service at the courthouse and other facilities, \$5.15 million for food service costs at the jail, and \$5.14 million for facility costs including maintenance and utilities. This category normally includes \$14.27 million for the inmate health care contract, however, due to a Council Member conflict the funding was removed and placed in a contingency. This movement is driving the decrease in this area. The funding will be moved out of the contingency and into the appropriate budget lines within this Department as part of ordinance 2021-512-E.

AUTHORIZED POSITION CAP

Ten positions were moved to other Department(s) within the Jacksonville Sheriff's Office during FY 21 and 3,627 part-time hours were added during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its Department's to respond to daily staffing needs and requirements.

Courts
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	433,333	433,334	0.0%	1
TOTAL REVENUE	0	433,333	433,334	0.0%	1
EXPENDITURES					
Personnel Expenses	242,536	239,930	244,169	1.8%	4,239
Operating Expenses	3,756,940	4,701,301	4,261,433	(9.4%)	(439,868)
Capital Outlay	415,969	433,334	433,335	0.0%	1
Debt Service	0	0	115,338		115,338
TOTAL EXPENDITURES	4,415,446	5,374,565	5,054,275	(6.0%)	(320,290)
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		3	3	0	
Part Time Hours		0	0	0	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Circuit Court	1,303,000	1,610,977	1,611,838	0.1%	861
County Court	3,112,446	3,763,588	3,442,437	(8.5%)	(321,151)
DEPARTMENT TOTAL	4,415,446	5,374,565	5,054,275	(6.0%)	(320,290)

COURTS GENERAL FUND

BACKGROUND

The Courts' budget includes the Circuit and County Courts' expenses excluding the costs of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems, and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUES

Other Sources

This category contains debt funding for year three of a three-year project to replace the audio and visual equipment at the Courthouse Complex.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small expenditures and several large expenditures including \$3,238,690 in facility costs for the Courthouse Complex, \$654,277 in computer system maintenance and security costs, and \$164,871 in Ed Ball facility costs. The net decrease is being driven by a \$360,452 decrease in the facility costs for the Courthouse Complex.

Capital Outlay

Capital funding has been provided for year three of a three-year project to replace the audio and visual equipment at the Courthouse Complex.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds related to the Courthouse AV Equipment Replacement project listed on ordinance 2021-504-E Schedule B4.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Investment Authority
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	52,374	51,300	8,500	(83.4%)	(42,800)
TOTAL REVENUE	52,374	51,300	8,500	(83.4%)	(42,800)
EXPENDITURES					
Personnel Expenses	836,641	889,298	951,578	7.0%	62,280
Operating Expenses	(273,659)	162,374	94,744	(41.7%)	(67,630)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	562,982	1,051,674	1,046,324	(0.5%)	(5,350)

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
	Full Time Positions	8	9	1
	Part Time Hours	200	200	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
DIA Administration	562,982	1,051,674	1,046,324	(0.5%)	(5,350)
DEPARTMENT TOTAL	562,982	1,051,674	1,046,324	(0.5%)	(5,350)

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND

BACKGROUND

The Downtown Investment Authority (DIA) was created in 2012 by Ordinance 2012-364-E to revitalize Jacksonville's urban core. The DIA accomplishes this by utilizing the two downtown community redevelopment area (CRA) resources to spur economic development. The agency has oversight of the Downtown Northbank CRA (Fund 10801) and the Downtown Southbank CRA (Fund 10802). The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

SERVICE LEVELS

An additional position was added to assist with financial analysis and compliance for DIA projects.

REVENUE

Miscellaneous Revenue

This category includes revenue for fees received with applications which are submitted to the Downtown Development Review Board. The decrease is due to the removal of \$42,800 in rental of city facilities revenue for the River City Brewing Company who are no longer in business.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by the addition of a position as detailed below.

Operating Expenses

This category is made of various small expenditures and several large items including \$390,000 in professional services, \$127,500 in event contributions to support downtown public events identified as an important element in Downtown revitalization as well as \$575,573 in legal charges from the Office of General Counsel. The net decrease is being driven by reductions in professional services of \$110,000 and legal charges of \$115,646. These are somewhat offset by an increase in event contribution of \$107,500.

AUTHORIZED POSITION CAP

A project manager position was added as part of the budget to perform financial analysis for DIA's various projects.

Employee Services
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	2,070	1,500	1,500	0.0%	0
TOTAL REVENUE	2,070	1,500	1,500	0.0%	0
EXPENDITURES					
Personnel Expenses	3,819,876	3,889,212	3,895,466	0.2%	6,254
Operating Expenses	6,653,948	3,255,570	3,433,846	5.5%	178,276
Capital Outlay	6,203	1	1	0.0%	0
TOTAL EXPENDITURES	10,480,027	7,144,783	7,329,313	2.6%	184,530
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		42	42	0	
Part Time Hours		2,644	2,644	0	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Employee and Labor Relations Administration	1,213,750	1,196,502	1,306,340	9.2%	109,838
Employee Services Office of the Director	495,596	519,804	535,535	3.0%	15,731
Talent Management	8,770,682	5,428,477	5,487,438	1.1%	58,961
DEPARTMENT TOTAL	10,480,027	7,144,783	7,329,313	2.6%	184,530

EMPLOYEE SERVICES GENERAL FUND

BACKGROUND

The General Fund portion of the Employee Services Department includes Employee and Labor Relations Administration, Office of the Director, and Talent Management. This department is responsible for personnel hiring and management. The department is responsible for updating rules and regulations and maintains personnel records, rosters and detailed job descriptions for each position. It administers employee development, training and retraining programs and analyzes compensation, benefits and other issues to help the city stay competitive. The department also administers labor relations and employee benefit programs and is responsible for procuring all employee benefit programs, such as health and life insurance.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUES

Miscellaneous Revenue

This represents expected revenue from the sale of books, maps and regulations in FY 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small expenditures and several large items, including \$1,105,039 in IT computer system maintenance and security charges, \$981,948 in professional services for job posting costs, employee physicals, background checks, and drug screenings, \$695,000 for the City's tuition reimbursement program, and \$254,936 in facility costs. The change in this category is primarily driven by an increase of \$105,000 for professional services associated with JFRD promotional testing, as well as an increase of \$76,337 in General Counsel IS legal charges.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Executive Office of the Mayor
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	0	0	0		0
TOTAL REVENUE	0	0	0		0
EXPENDITURES					
Personnel Expenses	3,456,532	3,624,356	3,793,968	4.7%	169,612
Operating Expenses	852,992	1,030,903	825,071	(20.0%)	(205,832)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	4,309,524	4,655,260	4,619,040	(0.8%)	(36,220)

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		27	27	0
Part Time Hours		3,250	3,250	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Public Affairs Office	1,097,001	1,258,657	1,033,198	(17.9%)	(225,459)
Office of the Mayor	3,212,523	3,396,603	3,585,842	5.6%	189,239
DEPARTMENT TOTAL	4,309,524	4,655,260	4,619,040	(0.8%)	(36,220)

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND

BACKGROUND

This budget houses the personnel and operating costs of the Mayor's Office and the Public Affairs Office.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several large expenditures including internal service charges of \$344,547 and inter-departmental billing from the Office of the Sheriff for the Mayor's security totaling \$357,974. The net decrease is being driven by the removal of \$200,000 in professional services which was added in FY 21 for a mental health awareness initiatives designed to reduce mental health stigma.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Executive Office of the Sheriff
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	0	0		0
TOTAL REVENUE	0	0	0		0
EXPENDITURES					
Personnel Expenses	4,048,044	3,909,072	4,213,093	7.8%	304,021
Operating Expenses	1,540,140	1,808,872	1,582,764	(12.5%)	(226,108)
Capital Outlay	0	1	1	0.0%	0
Debt Service	262,679	259,375	259,250	0.0%	(125)
TOTAL EXPENDITURES	5,850,864	5,977,320	6,055,108	1.3%	77,788

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		24	24	0
Part Time Hours		5,000	5,231	231

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Administration - Sheriff's Office	5,850,864	5,977,320	6,055,108	1.3%	77,788
DEPARTMENT TOTAL	5,850,864	5,977,320	6,055,108	1.3%	77,788

EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND

BACKGROUND

The Executive Office of the Sheriff provides leadership, direction, and management for the various Departments within the Jacksonville Sheriff's Office. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS

Service levels are unchanged for fiscal year 2021-2022.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by the addition of \$227,947 in leave payouts to employees in the deferred retirement option program who will retire during FY 22.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which include \$622,916 in Office of General Counsel legal costs, \$355,123 in the citywide copier contract costs, and \$321,414 in the fleet vehicle costs. The net decrease is being driven by a \$200,335 reduction in the IT computer system maintenance and security allocation.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2021-504-E Schedule B4.

AUTHORIZED POSITION CAP

231 part-time hours were added during the budget process.

Finance and Administration
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	66,096	0	0		0
Miscellaneous Revenue	13,991	14,366	14,116	(1.7%)	(250)
Transfers From Component Units	0	66,096	66,096	0.0%	0
Fund Balance Appropriation	19,422	0	0		0
TOTAL REVENUE	99,509	80,462	80,212	(0.3%)	(250)
EXPENDITURES					
Personnel Expenses	9,181,494	9,694,620	10,340,021	6.7%	645,401
Operating Expenses	4,266,061	10,895,130	13,271,257	21.8%	2,376,127
Capital Outlay	0	2	2	0.0%	0
Debt Service	26,414	100,000	100,000	0.0%	0
Grants, Aids & Contributions	(297,203)	1	2	100.0%	1
TOTAL EXPENDITURES	13,176,767	20,689,753	23,711,282	14.6%	3,021,529
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		108	109	1	
Part Time Hours		6,160	11,360	5,200	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Accounting	5,048,943	11,993,158	14,682,097	22.4%	2,688,939
Budget Office	1,185,940	1,342,199	1,259,524	(6.2%)	(82,675)
Office of the Director	2,968,168	2,969,676	3,281,340	10.5%	311,664
Procurement and Supply	2,881,800	3,230,630	3,273,707	1.3%	43,077
Treasury	1,091,916	1,154,090	1,214,614	5.2%	60,524
DEPARTMENT TOTAL	13,176,767	20,689,753	23,711,282	14.6%	3,021,529

FINANCE AND ADMINISTRATION GENERAL FUND

BACKGROUND

The Finance and Administration Department houses the Office of the Director (which includes the Grants and Contract Compliance Office and the Gateway Customer Service Center), Accounting, the Budget Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Ombudsman).

SERVICE LEVELS

Staffing was increased in the Equal Business Opportunity Office from five to six to assist with the newly enacted legislation for the Jacksonville Small and Emerging Business program and 5,200 part-time hours were added to the Accounting Division to assist with the ongoing implementation of the 1Cloud financial ERP.

REVENUE

Miscellaneous Revenue

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

Transfers From Component Units

This category includes revenue generated by the Equal Business Opportunity office for training it provides to other independent authorities.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is mainly due to FY 21 salary adjustments to assist with employee turnover and retention, a \$176,167 increase in part-time salary funding as well as the impact of the additional position detailed below.

Operating Expenses

This category is made of various small expenditures and several large items, including \$9.87 million in IT computer system maintenance and security allocation for the City's financial, procurement, and budget software; \$1.23 million in General Counsel legal charges; and \$1.14 million in professional and contractual services for arbitrage liability assessments, actuary and financial advisory services, full cost allocation study or indirect cost, and continuing education, mentoring programs for small and emerging businesses. The net increase is being driven by an increase of \$2.15 million in the IT computer system maintenance and security allocation related to the 1Cloud financial ERP.

Debt Service

This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

A financial analyst position was added to the Equal Business Opportunity Office and 5,200 part-time hours were added to the Accounting Division as part of the budget process.

Fire and Rescue
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	26,882,918	28,906,795	31,881,763	10.3%	2,974,968
Fines and Forfeits	27,385	34,310	34,310	0.0%	0
Miscellaneous Revenue	918,322	654,929	757,696	15.7%	102,767
Other Sources	0	0	0		0
Transfers From Component Units	8,447,899	8,171,932	8,985,178	10.0%	813,246
Fund Balance Appropriation	3,537	0	0		0
TOTAL REVENUE	36,280,061	37,767,966	41,658,947	10.3%	3,890,981
EXPENDITURES					
Personnel Expenses	222,821,316	237,662,740	268,454,199	13.0%	30,791,459
Operating Expenses	37,951,128	39,281,031	41,586,580	5.9%	2,305,549
Capital Outlay	852,937	179,526	853,375	375.3%	673,849
Debt Service	980,325	959,323	899,533	(6.2%)	(59,790)
Grants, Aids & Contributions	1,625,264	1,403,924	2,423,698	72.6%	1,019,774
TOTAL EXPENDITURES	264,230,970	279,486,544	314,217,385	12.4%	34,730,841
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		1,593	1,678	85	
Part Time Hours		53,914	52,614	(1,300)	
EXPENDITURES BY DIVISION					
EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Emergency Preparedness	4,080,698	3,144,801	3,786,138	20.4%	641,337
Fire Operations	165,056,596	177,037,447	196,748,699	11.1%	19,711,252
Fire Prevention	4,767,988	4,904,068	5,195,477	5.9%	291,409
Fire Training	3,796,897	4,007,322	4,483,645	11.9%	476,323
JFRD Office of the Director	6,884,267	7,481,038	8,440,951	12.8%	959,913
Rescue and Communications	79,644,524	82,911,868	95,562,475	15.3%	12,650,607
DEPARTMENT TOTAL	264,230,970	279,486,544	314,217,385	12.4%	34,730,841

FIRE AND RESCUE GENERAL FUND

BACKGROUND

The Jacksonville Fire and Rescue Department (JFRD) has several Divisions including: the Director or Administration, Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training and Rescue. Along with fire and rescue response activities this department houses the function and costs for the City's emergency operations center (EOC), the JFRD side of 9-1-1 call taking / dispatch, the review of fire code compliance, the training of new recruits as well as continuing education requirements for existing employees.

SERVICE LEVELS

New Fire Station #74 is scheduled to open by the end of spring 2022, which will add an engine and rescue unit to an ISO Class 10 area; and the addition of 1 Rescue Chief Unit (R108) in October 2021 to provide supervision and reduced span of control in the downtown area.

REVENUE

Charges for Services

This category includes net ambulance transport revenues totaling \$28.42 million, net fire inspection fee revenue of \$1.93 million, overtime reimbursement from ASM Global of \$675,058 and other smaller items. The change in this category is primarily driven by a \$2.87 million increase in net transport revenue, including a \$1,072,504 increase in indigent transport revenue associated with the City's participation in the Public Emergency Medical Transportation Managed Care Options program which provides for additional reimbursements from Managed Care providers related to the cost of transporting Medicaid patients to hospitals.

Fines and Forfeits

This category includes anticipated revenue for fire code violations found during inspections.

Miscellaneous Revenue

This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items. The change in this category is driven by numerous small increases, including the addition of \$67,290 in tenant revenue associated with a new lease on partial property located at fire station 65.

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 primarily driven by the addition of \$687,732 in JAA revenue which was removed for FY 21 due to the financial impact of COVID on JAA operating revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The change in this category is being driven by several factors including: costs associated with the 85 additional positions described in the authorized position cap section below, an \$8.59 million increase in overtime costs, a \$14.23 million increase in total pension costs, and a \$2.02 million increase in leave sellback / buyback costs.

Operating Expenses

This category includes various small items and several large expenditures including general liability insurance of \$1.46 million, fire hose and bunker gear of \$1.68 million, radio communication allocation of \$1.57 million, building maintenance allocation of \$2.11 million, operating and medical supplies of \$3.01

million, IT computer system maintenance and security allocations of \$5.37 million, fleet vehicle costs of \$20.87 million. The change in this category is driven by increases in fleet vehicle costs of \$1.30 million, IT computer system maintenance and security allocations of \$758,029, and one-time increases for the FY 22 additional positions in fire hose and bunker gear of \$504,030 and employee training of \$253,355.

Capital Outlay

Capital funding has been provided for equipment needed for fire station 74 and new marine unit M68; medical equipment for the Critical Care Program; as well as equipment for new apparatus for rescue units R75, R64 and R47, engine units E74, E75 and E64, marine unit M68, and rescue chief unit R108.

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 2021-504-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, 2021, so that the City can participate in the Public Emergency Medical Transportation program for FY 22. Participation in this program ensures that Managed Care Options subsequently provide a full reimbursement, the State and Federal portions, for the City's cost of transporting Medicaid managed care patients to hospitals. In other words, this payment will be refunded back to the City as a portion of the overall indigent net transport revenue discussed above in Charges for Services.

AUTHORIZED POSITION CAP

The overall authorized full-time position cap increased by eighty-five positions and the part-time hours cap decreased by 1,300 hours.

- One EMS Billing and Coding Specialist position was added through Ordinance 2021-76-E during FY 21.
- One Fire and Rescue Administration Specialist was added for the JFRD apprentice wellness program.
- Sixty-six positions were added to staff new fire stations 74, 75, and 64.
- Fourteen Fire and Rescue Communications Officer positions were added for the JFRD call center.
- Three Rescue District Chief positions were added for new rescue chief unit R108.

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Health Administrator
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	386,242	359,442	434,175	20.8%	74,733
Grants, Aids & Contributions	755,535	755,535	755,535	0.0%	0
TOTAL EXPENDITURES	1,141,777	1,114,977	1,189,710	6.7%	74,733

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		0	0	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Public Health	1,141,777	1,114,977	1,189,710	6.7%	74,733
DEPARTMENT TOTAL	1,141,777	1,114,977	1,189,710	6.7%	74,733

HEALTH ADMINISTRATOR GENERAL FUND

BACKGROUND

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

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

EXPENDITURES

Operating Expenses

This category is made of various small items the largest of which is \$334,540 in facility costs. The net increase is due to an increase in facility costs of \$67,889.

Grants, Aids and Contributions

This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2021-504-E Schedule B6.

➤ Primary Care Program	\$100,000
➤ Sexually Transmitted Disease Prevention Program	\$147,000
➤ Hospital Emergency Room Alternate Program	\$200,243
➤ Immunization Program	\$308,292

Investigations and Homeland Security
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	44,505	75,725	210,630	178.2%	134,905
Miscellaneous Revenue	705,478	492,030	625,140	27.1%	133,110
TOTAL REVENUE	749,983	567,755	835,770	47.2%	268,015
EXPENDITURES					
Personnel Expenses	68,607,209	69,159,493	79,679,876	15.2%	10,520,383
Operating Expenses	5,707,148	6,293,967	6,362,640	1.1%	68,673
Capital Outlay	180,469	1	3	200.0%	2
TOTAL EXPENDITURES	74,494,827	75,453,461	86,042,519	14.0%	10,589,058
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		439	488	49	
Part Time Hours		30,880	25,326	(5,554)	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Homeland Security	30,022,546	30,437,075	33,761,751	10.9%	3,324,676
JSO: Investigations	44,472,280	45,016,386	52,280,768	16.1%	7,264,382
DEPARTMENT TOTAL	74,494,827	75,453,461	86,042,519	14.0%	10,589,058

INVESTIGATIONS AND HOMELAND SECURITY GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Investigations and Homeland Security provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proved forensic evidence practices.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2021-2022.

REVENUES

Charges for Services

This category includes various small revenue items. In FY 22 a budget line was added for \$137,567 for reimbursement from JTA for police officers specifically assigned to them. This new revenue is driving the increase in this category.

Miscellaneous Revenue

This category includes \$554,980 in revenue for overtime reimbursement and \$70,160 in contributions from private sources. The increase is being driven by a \$127,555 increase in overtime reimbursement revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by an increase of \$5.0 million in police / fire defined benefit pension costs as well as the impact of the additional positions moved into this Department, as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are fleet vehicle costs of \$4.09 million, repairs and maintenance funding of \$590,959 and \$234,600 in uniforms / safety equipment costs.

AUTHORIZED POSITION CAP

Forty-Nine positions were moved into this Department from other Department(s) within the Jacksonville Sheriff's Office during FY 21 and 5,554 part-time hours were eliminated during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its Department's to respond to daily staffing needs and requirements.

Jacksonville Human Rights Commission
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	0	39,000	39,000	0.0%	0
Miscellaneous Revenue	190	100	100	0.0%	0
TOTAL REVENUE	190	39,100	39,100	0.0%	0
EXPENDITURES					
Personnel Expenses	555,970	571,479	586,135	2.6%	14,656
Operating Expenses	198,851	215,791	258,984	20.0%	43,193
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	754,820	787,271	845,120	7.3%	57,849

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		7	7	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Human Rights Commission	754,820	787,271	845,120	7.3%	57,849
DEPARTMENT TOTAL	754,820	787,271	845,120	7.3%	57,849

JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL 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, the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

SERVICE LEVELS

Funding of \$41,900 was added by City Council for JFRC study circles.

REVENUES

Intergovernmental Revenue

This category includes reimbursements from a work-sharing agreement with the Equal Employment Opportunity Commission to investigate employment discrimination.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various smaller items the largest of which are \$85,171 in facility costs, \$51,426 in IT computer system maintenance and security charges, and \$41,900 for a new study circle program added in FY 22. The addition of this item is what is driving the net increase in this section.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Medical Examiner
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,821,354	2,011,836	2,174,290	8.1%	162,454
TOTAL REVENUE	2,821,354	2,011,836	2,174,290	8.1%	162,454
EXPENDITURES					
Personnel Expenses	3,517,691	3,881,569	3,919,260	1.0%	37,691
Operating Expenses	1,763,993	1,866,563	1,788,153	(4.2%)	(78,410)
Capital Outlay	0	1	39,546		39,545
TOTAL EXPENDITURES	5,281,684	5,748,133	5,746,959	0.0%	(1,174)

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		32	34	2
Part Time Hours		2,080	2,080	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Medical Examiner	5,281,684	5,748,133	5,746,959	0.0%	(1,174)
DEPARTMENT TOTAL	5,281,684	5,748,133	5,746,959	0.0%	(1,174)

MEDICAL EXAMINER GENERAL FUND

BACKGROUND

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, the Department of Corrections of Union County (District IV), and parts of District III, which includes service to Columbia and Hamilton Counties.

SERVICE LEVELS

The accreditation standards governing the ME Office places limits on the number of cases a physician should work within a given year. Due to increased case load, two positions were added to the office.

REVENUE

Charges for Services

This revenue category includes fees charged for out of County autopsy services, cremation approvals, and consultations with the Medical Examiner. The net increase is primarily due to an increase of \$146,658 for cremation approval that is being driven by increased case load.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small expenditures and several large items including \$928,625 in professional and contractual services for medical services, tests and consultants and cremation, \$306,090 in IT allocations, and \$216,618 in operating supplies.

Capital Outlay

Capital funding has been provided to replace specialized medical equipment that is no longer able to be serviced and/or is more expensive to service than replace.

AUTHORIZED POSITION CAP

Two positions were added to the Office during the budget process to assist with increased case load.

Military Affairs and Veterans
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	1,129,278	1,138,843	1,132,611	(0.5%)	(6,232)
Operating Expenses	168,231	325,647	205,256	(37.0%)	(120,391)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	2,400	2,400	0.0%	0
TOTAL EXPENDITURES	1,297,509	1,466,891	1,340,268	(8.6%)	(126,623)

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		17	14	(3)
Part Time Hours		1,040	1,040	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Military Affairs and Veterans	1,297,509	1,466,891	1,340,268	(8.6%)	(126,623)
DEPARTMENT TOTAL	1,297,509	1,466,891	1,340,268	(8.6%)	(126,623)

MILITARY AFFAIRS AND VETERANS GENERAL FUND

BACKGROUND

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and Veterans and works closely with the military, corporate partners, the Jacksonville Jaguars Foundation, social services agencies and government leadership to deliver extensive services and support securing Jacksonville as the most military-friendly city in the United States. The department manages several million dollars in state and federal grants that support the local military bases, homeless Veterans and financial support for at-risk Veterans and transitioning military members. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to over 400 Veteran-Friendly employers in the Jacksonville region along with other career support services.

SERVICE LEVELS

The movement of three positions from the General Fund back to the grant fund will not impact service levels.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small expenditures, the largest which are \$67,040 in computer system maintenance and security costs, and \$46,837 in facility costs. The change is primarily due to the removal of \$100,000 in professional services that was added in FY 21 to maintain the Homeless Veterans Reintegration program while the Department determined if the City would receive the grant. A grant from the US Department of Labor will be funding the program and positions in FY 22.

Grants, Aids, & Contributions

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

AUTHORIZED POSITION CAP

The three positions that were added during the FY 21 budget process for the Homeless Veterans Reintegration Program to replace the lost grant positions have been moved back to the grant and removed from the General Fund.

Neighborhoods
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	(31)	0	0		0
Charges for Services	1,650,008	1,694,018	1,702,518	0.5%	8,500
Fines and Forfeits	119,296	103,887	149,854	44.2%	45,967
Miscellaneous Revenue	71,698	87,923	69,500	(21.0%)	(18,423)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	1,840,971	1,885,828	1,921,872	1.9%	36,044
EXPENDITURES					
Personnel Expenses	13,487,412	14,134,978	14,383,490	1.8%	248,512
Operating Expenses	6,889,204	8,270,343	7,292,992	(11.8%)	(977,351)
Capital Outlay	24,399	2	1	(50.0%)	(1)
Grants, Aids & Contributions	224,750	500,000	400,000	(20.0%)	(100,000)
TOTAL EXPENDITURES	20,625,765	22,905,323	22,076,483	(3.6%)	(828,840)
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		210	210	0	
Part Time Hours		27,275	27,275	0	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Animal Care and Protective Services	4,391,113	4,607,087	4,599,602	(0.2%)	(7,485)
Environmental Quality	3,192,747	3,609,335	3,385,873	(6.2%)	(223,462)
Housing and Community Development	51,280	84,477	71,402	(15.5%)	(13,075)
Mosquito Control	1,963,391	2,098,039	2,217,713	5.7%	119,674
Municipal Code and Compliance	5,946,951	7,057,155	6,841,996	(3.0%)	(215,159)
Neighborhoods Office of the Director	5,080,284	5,449,230	4,959,897	(9.0%)	(489,333)
DEPARTMENT TOTAL	20,625,765	22,905,323	22,076,483	(3.6%)	(828,840)

NEIGHBORHOODS GENERAL FUND

BACKGROUND

The Neighborhoods Department includes the Animal Care and Protective Services, Municipal Code Compliance, Housing and Community Development, Environmental Quality, Mosquito Control, and Office of the Director Divisions. Within the Office of the Director, activities include the Call Center (630-CITY), Fight Blight Awareness Campaign and the Office of Neighborhood Services.

SERVICE LEVEL CHANGES

Funding for a Community Land Trust (CLT) has been increased from \$100,000 to \$250,000. A Community Land Trust is a program whose primary objective will be the acquisition of properties for the purpose of converting them into permanent affordable housing units. This is accomplished through the use of a "land lease". They will take ownership of properties, repair or construct residential structures on them, and sell the houses to qualified buyers. The deed is restricted so that when they re-sell the property, it must go to another qualified buyer with pricing restrictions.

REVENUE

Charges for Services

The category includes charges for siltation inspections, animal licenses and permits, water conservation well permits, water and air maintenance fees, application review fees, air pollution application fees and other miscellaneous fees.

Fines and Forfeits

This category includes animal care and control civil penalties and civil fines.

Miscellaneous Revenue

This category includes miscellaneous sales and charges in the Municipal Code Compliance Division for reinspection fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is primarily due to increased pension costs of \$191,837.

Operating Expenses

This category includes various expenditures, the largest of which are \$1,749,256 in IT computer system maintenance and security allocation, \$1,706,168 in facility costs, \$952,527 in fleet vehicle charges, \$518,982 in legal charges from the Office of General Counsel, \$491,453 in contractual services for the maintenance, demolition, and board-ups of nuisance properties and \$250,000 in consulting services to implement the Community Land Trust (CLT). The net decrease is being driven by reductions of \$864,841 in the IT computer system maintenance and security allocation and \$237,796 in facility costs. These are somewhat offset by the addition of \$250,000 to this category for the Community Land Trust (CLT) which was previously funded for \$100,000 in the Grants, Aids and Contributions category.

Grants, Aids, & Contributions

This category contains the funding to the Local Initiatives Support Corporation (LISC) for the management and oversight of the Community Development Corporation Organization Development grants. The program is focused on reducing crime havens through real estate development, community building and community engagement efforts. The reduction of \$100,000 is due to the removal of funding for the Community Land Trust that LISC will no longer oversee.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Office of Economic Development
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	57	120	130	8.3%	10
TOTAL REVENUE	57	120	130	8.3%	10
EXPENDITURES					
Personnel Expenses	1,480,152	1,604,271	1,688,308	5.2%	84,037
Operating Expenses	(82,621)	67,698	16,996	(74.9%)	(50,702)
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,000	258,000	108,000	(58.1%)	(150,000)
TOTAL EXPENDITURES	1,505,531	1,929,971	1,813,306	(6.0%)	(116,665)

AUTHORIZED POSITION CAP	FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions	13	13	0
Part Time Hours	1,300	1,900	600

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Office of Economic Development	1,505,531	1,929,971	1,813,306	(6.0%)	(116,665)
DEPARTMENT TOTAL	1,505,531	1,929,971	1,813,306	(6.0%)	(116,665)

OFFICE OF ECONOMIC DEVELOPMENT GENERAL 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, raising personal incomes and creating a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center and provides staff support to the three Community Redevelopment Areas (CRAs) outside of the Downtown core. The CRAs include the Jacksonville International Airport CRA Trust (SF 10804), King / Soutel Crossing CRA Trust (SF 10805) and the Arlington CRA Trust (SF 10806).

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is mainly due to increased funding for part-time salaries of \$30,000 as well as increased pension costs of \$42,904.

Operating Expenses

This category is made of various small items and several larger items including \$146,749 in charges from the Office of General Counsel, \$60,340 for facility costs, \$44,000 in professional services, as well as a negative budget expense line of \$389,935 for allocated administrative costs to the Cecil Commerce Center fund (SF 11312) and three Community Redevelopment Areas (CRA) funds in which the department provides staff support. The net decrease in this category is being driven by a decreased expense of \$50,000 in professional services.

Grants, Aids & Contributions

This category includes a \$108,000 grant to the University of North Florida's Small Business Development Center. The decrease is due to the removal of \$150,000 in FY 21 funding for the Corridor Eight Business Improvement grant.

AUTHORIZED POSITION CAP

600 additional part-time hours were authorized during the budget process.

Office of Ethics
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	0	0	0		0
Transfers From Component Units	22,000	32,000	53,500	67.2%	21,500
TOTAL REVENUE	22,000	32,000	53,500	67.2%	21,500
EXPENDITURES					
Personnel Expenses	350,587	400,222	512,583	28.1%	112,361
Operating Expenses	51,572	62,971	76,247	21.1%	13,276
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	402,160	463,194	588,831	27.1%	125,637

AUTHORIZED POSITION CAP	FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions	2	3	1
Part Time Hours	2,340	2,340	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Office of Ethics	402,160	463,194	588,831	27.1%	125,637
DEPARTMENT TOTAL	402,160	463,194	588,831	27.1%	125,637

OFFICE OF ETHICS GENERAL FUND

BACKGROUND

The Office of Ethics addresses citywide ethics, compliance, and oversight challenges to the city and various independent agencies through comprehensive training and advice. Training for elected officials is organized through the Office of Ethics, Compliance and Oversight with the assistance of the Office of General Counsel. In addition, every department has a Department Ethics Officer who reports to the city's Ethics Officer and assists with the ongoing training of all city employees.

Independent agencies; Jacksonville Aviation Authority (JAA), Jacksonville Electrical Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), Police and Fire Pension Fund (PFPF)

SERVICE LEVELS

The Ethics Office will provide ethics training to two additional Independent Authorities; Jacksonville Housing Authority and the Police and Fire Pension Fund.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities for ethics training and advice provided by the office. The increase of \$21,500 is due to an increase of \$14,000 for renewed agreements with JEA, JAA, JPA, and JTA, and an addition of \$7,500 for new agreements with JHA and the Police and Fire Pension Fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by costs associated with the additional position which are offset somewhat by a decrease of \$50,042 in part-time salaries.

Operating Expenses

This category is made of various small items, the largest of which are \$31,208 in General Counsel legal charges and \$24,249 in facility costs. The net increase is being driven by increased facility cost of \$8,759.

AUTHORIZED POSITION CAP

The authorized position cap increased by one attorney position to replace the outgoing part-time Ethics Officer.

Office of General Counsel
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	0	0	0		0
EXPENDITURES					
Personnel Expenses	50,526	54,822	53,630	(2.2%)	(1,192)
Operating Expenses	40,269	110,154	110,922	0.7%	768
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	90,795	164,977	164,553	(0.3%)	(424)

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		1	1	0
Part Time Hours		240	240	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Duval Legislative Delegation	58,209	64,977	64,553	(0.7%)	(424)
General Counsel	32,586	100,000	100,000	0.0%	0
DEPARTMENT TOTAL	90,795	164,977	164,553	(0.3%)	(424)

OFFICE OF GENERAL COUNSEL GENERAL FUND

BACKGROUND

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

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small expenditures for the operation of the Duval Legislative Delegation as well as \$100,000 for judgments, claims, and losses.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Office of State's Attorney
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	2,008,119	2,250,417	2,284,635	1.5%	34,218
Capital Outlay	0	0	1		1
TOTAL EXPENDITURES	2,008,119	2,250,417	2,284,636	1.5%	34,219

AUTHORIZED POSITION CAP	FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Office of the State's Attorney	2,008,119	2,250,417	2,284,636	1.5%	34,219
DEPARTMENT TOTAL	2,008,119	2,250,417	2,284,636	1.5%	34,219

OFFICE OF STATE'S ATTORNEY GENERAL FUND

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

EXPENDITURES

Operating Expenses

This category is made of various small expenditures and several large items including \$1,696,036 for facility costs and \$541,578 for IT computer system maintenance and security charges. The net increase is being driven by an increase of \$20,981 in facility costs and the addition of \$20,000 for software maintenance for a new computer program.

Office of the Inspector General
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,638	0	1		1
Transfers From Component Units	115,000	115,000	145,000	26.1%	30,000
TOTAL REVENUE	116,638	115,000	145,001	26.1%	30,001
EXPENDITURES					
Personnel Expenses	1,005,368	1,153,577	1,211,028	5.0%	57,451
Operating Expenses	153,429	143,232	172,133	20.2%	28,901
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	1,158,797	1,296,810	1,383,162	6.7%	86,352

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		12	12	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Office of the Inspector General	1,158,797	1,296,810	1,383,162	6.7%	86,352
DEPARTMENT TOTAL	1,158,797	1,296,810	1,383,162	6.7%	86,352

OFFICE OF THE INSPECTOR GENERAL GENERAL 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.

Independent agencies; Jacksonville Aviation Authority (JAA), Jacksonville Electrical Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), Police and Fire Pension Fund (PFPP)

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities, listed above, pursuant to an interlocal agreement. The increase of \$30,000 is due to an increase in the contribution from JEA, and the addition of JHA and PFPP in the new agreement.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The change is being driven by salary changes detailed and approved by the Inspector General Selection and Retention Committee at their meeting on April 8, 2021.

Operating Expenses

This category is made of various small items, the largest of which are \$78,212 in facility costs, \$35,277 in IT computer system maintenance and security allocations, and \$26,800 in employee travel and training. The net increase is being driven by an increase of \$21,895 in facility costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Parks, Recreation and Community Services
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	0	0	0		0
Charges for Services	167,331	348,500	348,500	0.0%	0
Miscellaneous Revenue	995,814	535,475	517,100	(3.4%)	(18,375)
Fund Balance Appropriation	592,359	0	0		0
TOTAL REVENUE	1,755,504	883,975	865,600	(2.1%)	(18,375)
EXPENDITURES					
Personnel Expenses	19,033,130	20,335,665	20,330,344	0.0%	(5,321)
Operating Expenses	23,418,372	25,684,832	26,126,827	1.7%	441,995
Capital Outlay	213,345	3	3	0.0%	0
Grants, Aids & Contributions	9,201	3,058,132	3,058,132	0.0%	0
TOTAL EXPENDITURES	42,674,048	49,078,632	49,515,306	0.9%	436,674

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		263	263	0
Part Time Hours		300,990	300,990	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Disabled Services	635,606	680,824	711,638	4.5%	30,814
Natural and Marine Resources	1,727,116	2,020,943	2,038,095	0.8%	17,152
Office of the Director	2,838,540	3,064,484	2,852,131	(6.9%)	(212,353)
Recreation and Community Programming	23,938,436	25,920,998	26,476,574	2.1%	555,576
Senior Services	3,090,687	6,162,805	6,223,204	1.0%	60,399
Social Services	9,547,770	10,294,640	10,291,719	0.0%	(2,921)
Sports and Entertainment	895,895	933,938	921,945	(1.3%)	(11,993)
DEPARTMENT TOTAL	42,674,048	49,078,632	49,515,306	0.9%	436,674

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND

BACKGROUND

The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes revenue for summer camp programming, organized event charges, tennis lessons and, docking fees.

Miscellaneous Revenue

This category includes revenue for overtime reimbursement charges, rental of city facilities, and other miscellaneous revenue. The decrease is due to a one-year waiver of the annual rent and gross revenue percentage payment for Bent Creek Golf Course that was approved in ordinance 2020-181-E.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is comprised of a variety of expenses. Roughly \$9.47 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, 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 operation and management of Hemming Park and the operations, maintenance of the Brentwood Golf Course, and human trafficking funding as related to Ordinance 2020-152-A. Roughly \$8.9 million is allocated to internal service charges of which \$5.74 million is for facility operation and maintenance, \$1.27 million for computer system maintenance and security costs, and \$1.71 million for fleet services charges. The remaining \$7.75 million includes funding for subsidy programs of \$1.38 million, repairs and maintenance of \$1.29 million, Baker Act inquiries of \$1.22 million, insurance costs of \$1.01 million, and chemicals for city pools of \$624,000.

Grants, Aids and Contributions

This category houses the City's match for the Jacksonville Senior Service Program grant listed on ordinance 2021-504-E Schedule B1b.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

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, \$603,261 is in personnel expenses to fund the seven positions within this division.

Natural and Marine Resources:

Of the total budget, \$1.29 million is in personnel expenses to fund the sixteen positions within this division. The largest budget items in operating expenses include \$304,794 for repairs and maintenance, \$120,000 for the water taxi contract and \$95,000 for educational programming and operational costs at Tree Hill Nature Center (Ord 2006-453-E).

Office of the Director:

Of the total budget, \$1.19 million is in personnel expenses to fund the twelve positions within this division. The largest budget items in operating expenses include \$477,842 for the UF Cooperative Extension Office of which the City funds 40%, \$320,556 in facility costs and \$270,594 for general liability / miscellaneous insurance costs.

Recreation and Community Programming:

Of the total budget, \$13.56 million is in personnel expenses to fund the 177 positions within this division. The operating expenses in this division are for programming and costs at the City's parks and community centers. The largest of which include \$5.46 million in facility costs including utilities, security, and janitorial services, \$1.90 million for repairs and maintenance including landscape / turf maintenance, \$1.61 million in fleet vehicle costs, \$636,014 for general liability / miscellaneous insurance costs, \$624,000 in chemicals for City pools and a \$550,000 contract with Friends of James Weldon Johnson park.

Senior Services:

Of the total budget, \$1.89 million is in personnel expenses to fund the twenty-seven positions within this division. The operating expenses in this division are for programming and costs at the City's senior centers. The largest budget items in operating expenses include \$591,756 in facility costs including utilities and security, \$336,605 in IT computer system maintenance and security charges and \$150,000 for meal delivery services to home bound seniors. This division also houses the City's match for the Jacksonville Senior Service Program of \$3,058,132, as seen in Grants, Aids and Contributions.

Social Services:

Of the total budget, \$1.35 million is in personnel expenses to fund the nineteen positions within this division. The largest budget items in operating expenses includes \$4.17 million for substance abuse programs, \$2.00 million for housing programs and subsidies including homeless services, \$1.91 million for mental health and vocational programs and \$1.22 million for Baker's Act inquires.

Sports and Entertainment:

Of the total budget, \$447,157 million is in personnel expenses to fund the five positions within this division. The largest budget items in operating expenses include \$119,323 in facility costs and \$172,000 in event contributions.

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Patrol and Enforcement
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	5,279,519	7,184,368	6,369,853	(11.3%)	(814,515)
Fines and Forfeits	60,331	0	0		0
Miscellaneous Revenue	2,462,957	4,400,470	5,496,821	24.9%	1,096,351
TOTAL REVENUE	7,802,807	11,584,838	11,866,674	2.4%	281,836
EXPENDITURES					
Personnel Expenses	181,813,512	184,927,536	190,967,645	3.3%	6,040,109
Operating Expenses	20,413,269	21,673,070	23,359,409	7.8%	1,686,339
Capital Outlay	71,137	1	2	100.0%	1
TOTAL EXPENDITURES	202,297,918	206,600,607	214,327,056	3.7%	7,726,449
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		1,407	1,366	(41)	
Part Time Hours		139,648	137,484	(2,164)	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Patrol	124,899,141	124,739,726	124,027,385	(0.6%)	(712,341)
JSO: Patrol Support	67,636,027	68,352,209	78,828,767	15.3%	10,476,558
JSO: Special Events	9,762,751	13,508,672	11,470,904	(15.1%)	(2,037,768)
DEPARTMENT TOTAL	202,297,918	206,600,607	214,327,056	3.7%	7,726,449

PATROL AND ENFORCEMENT GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS

The Jacksonville Sheriff's Office is limiting the number of participating officers in the School Guardian Program to 60 per day; 40 for public schools and 20 for charter schools, which is down from 73 per day in FY 21.

REVENUES

Charges for Services

This category includes a variety of different revenues the largest of which are ASM Global overtime reimbursement of \$3,289,610, off duty reimbursement of \$1,102,001, civil income individual revenue of \$711,225, charges for the Mayor's Security of \$357,974, and reimbursement from independent agencies of \$313,147. The net decrease is being driven by decreases of \$522,353 in off duty reimbursement, and \$284,273 in civil income individual revenue.

Miscellaneous Revenue

This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by increases in police / fire pension costs of \$5.89 million, \$1.62 million in leave payouts to employees in the deferred retirement option program who will retire during FY 22 and workers compensation costs of \$1.30 million. These are somewhat offset by the movement of positions to other JSO Departments as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$18.01 million in fleet vehicle costs and \$3.42 million in general liability insurance costs. The net increase is driven by an increase of \$1.35 million in fleet vehicle costs and a \$459,114 increase in the IT computer system maintenance and security allocation.

AUTHORIZED POSITION CAP

Forty-One positions were moved to other Department(s) within the Jacksonville Sheriff's Office during FY 21 and 2,164 part-time hours were eliminated during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its Department's to respond to daily staffing needs and requirements.

Personnel and Professional Standards
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	330,484	379,700	433,400	14.1%	53,700
Miscellaneous Revenue	15,514	5,100	54,200	962.7%	49,100
TOTAL REVENUE	345,998	384,800	487,600	26.7%	102,800
EXPENDITURES					
Personnel Expenses	18,900,103	20,210,120	23,006,113	13.8%	2,795,993
Operating Expenses	2,904,036	3,945,859	6,050,499	53.3%	2,104,640
Capital Outlay	33,306	1	1	0.0%	0
TOTAL EXPENDITURES	21,837,444	24,155,980	29,056,613	20.3%	4,900,633
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		156	171	15	
Part Time Hours		53,829	60,649	6,820	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Human Resources	10,360,585	11,769,852	10,437,996	(11.3%)	(1,331,856)
JSO: Professional Standards	11,476,860	12,386,128	18,618,617	50.3%	6,232,489
DEPARTMENT TOTAL	21,837,444	24,155,980	29,056,613	20.3%	4,900,633

PERSONNEL AND PROFESSIONAL STANDARDS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2021-2022.

REVENUES

Charges for Services

This category houses Criminal Justice Education revenue pursuant to Florida Statue 318.18.

Miscellaneous Revenue

This category houses small miscellaneous revenue and a new revenue line of \$49,300 for Florida Junior College Instructor's fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by an increase of \$899,804 in police / fire pension costs, \$223,333 in workers compensation costs as well as the impact of the additional positions moved into this Department, as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$1.76 million in maintenance and licensing costs for the Axon body camera system / equipment, \$1.27 million in employee travel and training, \$1.21 in professional and contractual services for psychological testing contract for new hires, \$667,100 in clothing, uniform and safety equipment, \$467,294 in fleet vehicle costs and \$367,119 in IT computer system maintenance and security. The net increase is being driven by the addition of \$1.76 million for the Axon body camera system / equipment which was transferred into this Department from Police Services.

AUTHORIZED POSITION CAP

Fifteen positions were moved into this Department from other Department(s) within the Jacksonville Sheriff's Office during FY 21 and 6,820 part-time hours were added during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its Department's to respond to daily staffing needs and requirements.

Planning and Development
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	277,178	365,000	440,800	20.8%	75,800
Charges for Services	578,352	833,000	833,000	0.0%	0
Fines and Forfeits	10,255	0	0		0
Miscellaneous Revenue	0	100	0	(100.0%)	(100)
TOTAL REVENUE	865,785	1,198,100	1,273,800	6.3%	75,700
EXPENDITURES					
Personnel Expenses	2,924,936	3,149,031	3,213,760	2.1%	64,729
Operating Expenses	868,570	1,398,477	1,545,936	10.5%	147,459
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	3,793,506	4,547,509	4,759,697	4.7%	212,188

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		33	33	0
Part Time Hours		5,257	5,257	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Community Planning and Development	1,359,999	1,496,445	1,490,368	(0.4%)	(6,077)
Current Planning	1,254,162	1,318,136	1,348,928	2.3%	30,792
Development Services	670,765	712,177	720,193	1.1%	8,016
Planning Office of the Director	(60,486)	300,100	507,303	69.0%	207,203
Transportation Planning	569,066	720,651	692,905	(3.9%)	(27,746)
DEPARTMENT TOTAL	3,793,506	4,547,509	4,759,697	4.7%	212,188

PLANNING AND DEVELOPMENT GENERAL FUND

BACKGROUND

Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department. The General Fund Operating portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, Development Services Division and Transportation Planning Division. The Resiliency Office which was created to provide strategic oversight and management of the City's comprehensive resiliency plan, resides with the Office of Director.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUE

Permits, Fees and Special Assessments

This category contains revenue received from right of way filing fees.

Charges for Services

This category includes fees received for zoning exceptions, rezoning and amendments to the comprehensive plan.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by increased pension costs of \$60,002.

Operating Expenses

This category includes various small expenditures and several large items, including, \$365,876 to update the resiliency code language, \$281,983 in legal charges from the Office of General Counsel, \$263,252 in facility costs, \$185,948 in IT computer system maintenance and security charges, \$135,000 for a mobility plan study, and \$125,000 for annual traffic count services. The net increase is being driven by the addition of \$182,938 in additional funding needed to update the resiliency code language in FY 22.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Police Services
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,763,674	3,012,228	3,120,641	3.6%	108,413
Fines and Forfeits	348,393	410,900	252,900	(38.5%)	(158,000)
Miscellaneous Revenue	818,989	4,200	2,200	(47.6%)	(2,000)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	3,931,057	3,427,328	3,375,741	(1.5%)	(51,587)
EXPENDITURES					
Personnel Expenses	26,299,249	26,785,355	26,373,627	(1.5%)	(411,728)
Operating Expenses	21,487,977	23,031,984	20,279,664	(11.9%)	(2,752,320)
Capital Outlay	1,342,464	1	1	0.0%	0
TOTAL EXPENDITURES	49,129,690	49,817,340	46,653,292	(6.4%)	(3,164,048)
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		362	351	(11)	
Part Time Hours		36,420	34,692	(1,728)	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
JSO: Budget	1,527,704	1,563,784	1,563,940	0.0%	156
JSO: Support Services	47,601,986	48,253,556	45,089,352	(6.6%)	(3,164,204)
DEPARTMENT TOTAL	49,129,690	49,817,340	46,653,292	(6.4%)	(3,164,048)

POLICE SERVICES GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2021-2022.

REVENUES

Charges for Services

This category includes a variety of different revenues the largest of which are \$1,628,734 in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), \$827,100 in fines and estreatures, \$282,213 in police reports revenue, and \$172,884 in alarm permit revenue. The net increase is being driven by increases of \$86,600 in Sheriff's fines and estreatures revenue, \$81,013 in police reports revenue, \$54,013 in property room fund revenue, and \$37,700 in concealed weapon permit fee-FDLE revenue. These were somewhat offset with a decrease of \$153,616 in alarm permit fees revenue.

Fines and Forfeits

This category houses alarm citations revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net decrease is being driven by the movement of positions to other JSO Departments as detailed in the Authorized Position Cap section.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which are \$6.03 million in maintenance and licenses for JSO's IT hardware and software, \$3.2 million in clothing, uniform and safety equipment, \$1.4 million in IT radio communication allocations, \$1.35 million for the laptop equipment lease, \$1.35 million in communication costs, and \$1.01 million in IT costs for the Command Central AWARE / Real Time Crime Center. The net decrease is being driven by reductions of \$2.28 million in the IT radio equipment refresh allocation, which will be funded by American Rescue Plan, and the movement of \$1.76 million of funding to the Personnel and Professional Standards Department for the Axon body camera system / equipment.

AUTHORIZED POSITION CAP

Eleven positions were moved to other Department(s) within the Jacksonville Sheriff's Office during FY 21 and 1,728 part-time hours were eliminated during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its Department's to respond to daily staffing needs and requirements.

Public Defender's
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	2,422,553	2,462,188	2,378,018	(3.4%)	(84,170)
Capital Outlay	46,085	1	1	0.0%	0
TOTAL EXPENDITURES	2,468,638	2,462,189	2,378,019	(3.4%)	(84,170)

AUTHORIZED POSITION CAP	FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Public Defender's	2,468,638	2,462,189	2,378,019	(3.4%)	(84,170)
DEPARTMENT TOTAL	2,468,638	2,462,189	2,378,019	(3.4%)	(84,170)

PUBLIC DEFENDER'S GENERAL FUND

BACKGROUND

The Public Defender is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

EXPENDITURES

Operating Expenses

This category includes various small expenditures and several large items including \$2,020,902 in facility costs and \$275,800 in IT computer system maintenance and security charges. The net decrease is being driven by a decrease of \$117,981 in facility costs. This decrease is somewhat offset by an increase of \$31,468 in IT computer system maintenance and security costs for the direct billing of Office 365 and customer support application maintenance services.

Public Library
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	167,349	231,250	231,250	0.0%	0
Miscellaneous Revenue	699	1,500	1,500	0.0%	0
TOTAL REVENUE	168,048	232,750	232,750	0.0%	0
EXPENDITURES					
Personnel Expenses	19,776,420	21,068,464	21,636,387	2.7%	567,923
Operating Expenses	8,313,578	8,637,815	8,580,340	(0.7%)	(57,475)
Capital Outlay	3,903,165	3,999,156	3,999,155	0.0%	(1)
Other Uses	1,676,644	1,637,418	1,940,560	18.5%	303,142
TOTAL EXPENDITURES	33,669,807	35,342,853	36,156,442	2.3%	813,589
AUTHORIZED POSITION CAP					
		FY 20-21 Adopted	FY 21-22 Approved	Change	
Full Time Positions		310	311	1	
Part Time Hours		190,499	190,499	0	
EXPENDITURES BY DIVISION					
	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Public Library	33,669,807	35,342,853	36,156,442	2.3%	813,589
DEPARTMENT TOTAL	33,669,807	35,342,853	36,156,442	2.3%	813,589

PUBLIC LIBRARY GENERAL FUND

BACKGROUND

The Jacksonville Public Library system consists of the main library in Downtown and twenty regional, community, and neighborhood branch libraries. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVELS

The department will continue to work under COVID modified hours in FY 22. The main library continues to function as the City's monoclonal antibodies treatment location.

REVENUE

Charges for Services

This category includes library fees for internet printing, public library fees and bad check fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is driven by FY 21 salary increases related to position reclassifications and promotions as well as the costs associated with the additional position discussed in the Authorized Position Cap section below.

Operating Expenses

This category contains operating costs for the programming and operation of the library system the largest of which are \$4.53 million in Library facility costs including maintenance, utilities, security, and janitorial services, \$1.17 million in IT computer system maintenance and security charges, \$1.05 million for maintenance agreements for equipment and IT hardware / software, \$800,003 for general liability / miscellaneous insurance costs, and \$217,388 for distribution of library materials.

Capital Outlay

This category contains the FY22 funding for new library materials.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

A position within the Public Building Allocation fund (SF 54101), that is dedicated to the Jacksonville Public Library, was transferred into the Department as part of the budget process.

Public Works
General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	393,571	393,571	393,571	0.0%	0
Charges for Services	88,980	91,516	93,691	2.4%	2,175
Miscellaneous Revenue	5,421,578	5,647,448	5,886,935	4.2%	239,487
TOTAL REVENUE	5,904,129	6,132,535	6,374,197	3.9%	241,662
EXPENDITURES					
Personnel Expenses	15,645,121	15,999,153	16,621,331	3.9%	622,178
Operating Expenses	30,574,257	32,908,679	33,508,427	1.8%	599,748
Capital Outlay	92,713	200,002	200,002	0.0%	0
TOTAL EXPENDITURES	46,312,092	49,107,834	50,329,760	2.5%	1,221,926

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
Full Time Positions		296	298	2
Part Time Hours		2,600	2,600	0

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Engineering and Construction Management	3,292,708	3,269,781	3,463,044	5.9%	193,263
Mowing and Landscape Maintenance	11,979,940	13,009,692	13,199,712	1.5%	190,020
Public Works Office of the Director	2,727,694	2,683,208	2,635,984	(1.8%)	(47,224)
Real Estate	885,380	1,065,112	902,887	(15.2%)	(162,225)
R-O-W and Stormwater Maintenance	9,402,116	9,824,902	10,352,865	5.4%	527,963
Solid Waste	1,214,356	1,465,918	1,477,328	0.8%	11,410
Traffic Engineering	16,809,899	17,789,221	18,297,940	2.9%	508,719
DEPARTMENT TOTAL	46,312,092	49,107,834	50,329,760	2.5%	1,221,926

PUBLIC WORKS GENERAL FUND

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right-of-Way (R-O-W) and Stormwater Maintenance, Solid Waste and Traffic Engineering.

SERVICE LEVELS

Two positions were added to assist the Department with the expanded Capital Improvement Plan.

REVENUE

Intergovernmental Revenue

This category contains 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 \$5,820,680, as well as other smaller revenue sources. The net increase is being driven by a \$261,115 increase in the FDOT reimbursements.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by increased pension costs of \$228,523 as well as the impact of the two additional positions.

Operating Expenses

This category includes various expenditures, the largest of which are \$11.17 million in electricity for street lighting, \$5.10 million for the right of way mowing contract, \$3.18 million for general liability / miscellaneous insurance costs, \$2.59 million in fleet vehicle costs, \$2.32 million for landscape maintenance contracts, \$1.13 million for hazardous tree removal, \$1.05 million for traffic signal inspection and maintenance, and \$1.01 million in IT computer system maintenance and security charges. The net increase is primarily due to a one-time increase of \$348,675 in professional services to allow Engineering and Construction Management to perform due diligence for the MOSH site at the Shipyards and \$218,175 in contractual services for increased costs of additional mowing and landscaping sites.

Capital Outlay

Funding has been provided for the purchase and installation of street lighting infrastructure.

AUTHORIZED POSITION CAP

Two positions were added as part of the budget process, an associate engineer within Traffic Engineering and an administration manager within the Office of Director.

Supervisor of Elections
 General Fund - General Services District

REVENUES AND EXPENDITURES	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	20,083	18,000	20,000	11.1%	2,000
TOTAL REVENUE	20,083	18,000	20,000	11.1%	2,000
EXPENDITURES					
Personnel Expenses	4,610,551	3,759,835	4,013,973	6.8%	254,138
Operating Expenses	3,014,467	3,120,428	3,237,001	3.7%	116,573
Capital Outlay	0	1	2,102,005		2,102,004
Debt Service	244,404	56,214	0	(100.0%)	(56,214)
TOTAL EXPENDITURES	7,869,423	6,936,478	9,352,979	34.8%	2,416,501

AUTHORIZED POSITION CAP		FY 20-21 Adopted	FY 21-22 Approved	Change
	Full Time Positions	31	32	1
	Part Time Hours	97,216	103,456	6,240

EXPENDITURES BY DIVISION	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
Elections	3,777,852	3,480,279	5,106,863	46.7%	1,626,584
Registration	4,091,571	3,456,199	4,246,116	22.9%	789,917
DEPARTMENT TOTAL	7,869,423	6,936,478	9,352,979	34.8%	2,416,501

SUPERVISOR OF ELECTIONS GENERAL FUND

BACKGROUND

The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida.

In FY 21 one county-wide general election was held and in FY 22 there will be one county-wide primary election.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2021-2022.

REVENUES

Miscellaneous Revenue

This category includes fees charged to political candidates and private organizations for election services such as petition verifications and record requests.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by the addition of a position and part-time hourly employees.

Operating Expenses

This category includes various small expenditures and several large items, the largest of which include \$1.08 million for ballot / sample ballot printing and postage, \$657,770 for voting related hardware and software licenses, and \$333,927 for the Imeson building lease. The net increase is being driven by a \$374,555 increase in printing and postage which is somewhat offset by a \$205,651 decrease in the IT computer system maintenance and security allocation.

Capital Outlay

The funding is being provided to replace ballot marking devices, ballot packet inserters, and voting tablets.

AUTHORIZED POSITION CAP

An assistant election officer position and 6,240 part-time hours were added as part of the budget process to assist with voter registration and list maintenance activities.

Mosquito Control State 1
 Subfund - 00112

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	47,310	50,900	50,900	0.0%	0
Miscellaneous Revenue	8,103	3,330	1,700	(48.9%)	(1,630)
Fund Balance Appropriation	52,000	0	1,630		1,630
TOTAL REVENUE	107,413	54,230	54,230	0.0%	0
EXPENDITURES					
Operating Expenses	23,769	54,229	54,229	0.0%	0
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	23,769	54,230	54,230	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOSQUITO CONTROL - STATE 1 SUBFUND 00112

BACKGROUND

This fund is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The bulk of the budget for the Mosquito Control Division resides in the General Fund – GSD.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Intergovernmental Revenue

This category represents the FY 22 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Operating Expenses

This category includes various small expenditures, the largest of which are repair and maintenance supplies of \$13,463 and other operating supplies of \$12,682.

Special Events
Subfund - 00113

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	84,300	76,000	156,000	105.3%	80,000
Miscellaneous Revenue	362,410	48,477	287,946	494.0%	239,469
Transfers From Other Funds	7,802,981	7,593,590	9,426,652	24.1%	1,833,062
Fund Balance Appropriation	101,314	101,314	0	(100.0%)	(101,314)
TOTAL REVENUE	8,351,005	7,819,381	9,870,598	26.2%	2,051,217
EXPENDITURES					
Personnel Expenses	1,128,011	1,246,136	1,289,355	3.5%	43,219
Operating Expenses	5,215,389	3,634,636	5,579,367	53.5%	1,944,731
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	834,015	554,875	554,875	0.0%	0
Other Uses	0	2,383,733	2,447,000	2.7%	63,267
TOTAL EXPENDITURES	7,177,415	7,819,381	9,870,598	26.2%	2,051,217

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

SPECIAL EVENTS SUBFUND 00113

BACKGROUND

Special Events is an activity under the Sports and Entertainment Division within the Department of Parks, Recreation and Community Services. This fund was established to track costs associated with each event, in order 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.

SERVICE LEVEL CHANGES

Special Events will have two new events in fiscal year 2021-2022: Jax River Jams Concert Series and the Jacksonville Historical Society's bicentennial celebration. There is also additional funding for the Florida / Georgia game related to the new contract approved in ordinance 2021-754-E.

REVENUE

Charges for Services

This amount represents anticipated revenue from the sale of tickets for the annual Florida / Georgia game.

Miscellaneous Revenue

This category includes \$14,737 in anticipated interest earnings, several small revenue items, and \$259,209 in new revenue from the Jacksonville Jaguars, LLC for the cost of club risers for temporary seating related to the annual Florida / Georgia game, which is driving the increase.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (Fund 00111) to balance up the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Other Operating Expenses

This category includes various expenditures, the largest of which are \$2,357,780 in miscellaneous services and charges to support city sponsored special events, \$1,743,260 in equipment rental costs for City events, \$653,775 in event contribution costs related to the annual Florida / Georgia game, and \$200,500 in security and guard service costs. The net increase is primarily due to the return of funding of \$1,091,155 in equipment rentals related to the Florida / Georgia game that was removed in FY 21 due to limited capacity due to COVID and additional funding of \$830,000 for City sponsored events: Jacksonville Jazz Festival, Jax River Jams Concert Series, and the Jacksonville Historical Society's bicentennial celebration.

Grants, Aids & Contributions

This category includes funding of \$470,000 in contractual expenses for the annual Florida / Georgia game and \$84,875 contribution for the annual Bob Hayes Invitational track meet.

Other Uses

This amount represents a contingency set aside by City Council during budget hearings related to the new Florida / Georgia game contract which will be brought to Council for approval and appropriation early in FY 22.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Emergency Reserve
Subfund - 00119

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,916,504	814,600	387,934	(52.4%)	(426,666)
Fund Balance Appropriation	62,540,325	64,106,011	65,259,030	1.8%	1,153,019
TOTAL REVENUE	64,456,829	64,920,611	65,646,964	1.1%	726,353
EXPENDITURES					
Other Uses	0	64,920,611	65,646,964	1.1%	726,353
TOTAL EXPENDITURES	0	64,920,611	65,646,964	1.1%	726,353

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EMERGENCY RESERVE SUBFUND 00119

BACKGROUND

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

REVENUE

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

Fund Balance Appropriation

This amount is the estimated FY 21 ending cash balance.

EXPENDITURES

Other Uses

This is a budgetary representation of the estimated FY 22 ending cash balance based on the revenue items discussed above.

Property Appraiser
Subfund - 00191

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	403,028	414,944	437,515	5.4%	22,571
Miscellaneous Revenue	48,068	2,000	4,040	102.0%	2,040
Transfers From Other Funds	11,359,842	10,722,552	11,431,833	6.6%	709,281
Fund Balance Appropriation	171,528	150,926	0	(100.0%)	(150,926)
TOTAL REVENUE	11,982,466	11,290,422	11,873,388	5.2%	582,966
EXPENDITURES					
Personnel Expenses	8,410,886	8,896,112	9,083,336	2.1%	187,224
Operating Expenses	2,231,593	2,394,309	2,790,051	16.5%	395,742
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	10,642,479	11,290,422	11,873,388	5.2%	582,966

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	114	113	(1)
Part Time Hours	5,408	5,408	0

PROPERTY APPRAISER SUBFUND 00191

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis.

SERVICE LEVELS

The FY 22 budget includes the addition of one aerial imagery flight to the current aerial imagery contract.

REVENUE

Charges for Services

This category includes the FY 22 revenue for fees from the Community Development District, St. Johns River Water Management District and Florida Inland Navigation District.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings and other small miscellaneous revenue.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 01101) necessary to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by defined benefit pension cost increases which are somewhat offset by a reduction in costs associated with the elimination of a position as discussed below.

Operating Expenses

This category includes funding for various items, the largest of which are \$550,155 in computer system maintenance and security costs, \$560,494 in professional services for aerial photography, \$304,288 in hardware/software maintenance costs, \$373,971 in facility costs, and \$237,125 in postage. The net increase is being driven by an increase in professional services of \$178,710 for aerial photography as well as an increase in facility costs of \$104,690.

AUTHORIZED POSITION CAP

One position in the Field Operations division was eliminated as part of the budget process.

Clerk Of The Court
Subfund - 00192

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	4,946,194	4,728,000	6,230,000	31.8%	1,502,000
Miscellaneous Revenue	94,834	36,800	19,051	(48.2%)	(17,749)
Fund Balance Appropriation	1,029,863	739,447	0	(100.0%)	(739,447)
TOTAL REVENUE	6,070,891	5,504,247	6,249,051	13.5%	744,804
EXPENDITURES					
Personnel Expenses	1,725,067	1,899,694	1,966,909	3.5%	67,215
Operating Expenses	3,084,016	3,567,324	4,024,998	12.8%	457,674
Capital Outlay	43,926	4	4	0.0%	0
Other Uses	39,503	37,225	257,140	590.8%	219,915
TOTAL EXPENDITURES	4,892,511	5,504,247	6,249,051	13.5%	744,804

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	36	36	0
Part Time Hours	7,800	7,800	0

CLERK OF THE COURT SUBFUND 00192

BACKGROUND

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included 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, housed in this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee is placed within various other accounts. This fund includes Clerk County operations and Clerk Court-related costs that are a county obligation.

SERVICE LEVELS

Funding was provided for software to allow the Clerk of the Courts to notify all registered citizens when their name appears on a recorded document.

REVENUE

Charges for Services

This category includes the various fees collected by the Clerk of the Court, the largest of which are \$4,800,000 in court costs and fees, \$800,000 in document stamps revenue, \$188,000 in passport application fees, \$175,000 in marriage license application fees, and \$150,000 in fees remitted to county from county clerk. The net increase of \$1,502,000 is primarily due to an increase of \$1,342,000 in Recording Fees and \$221,000 in document stamps revenue.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by a \$48,772 increase in defined benefit pension costs.

Operating Expenses

This category includes funding for various items such as legal services, security, copier and printing costs, the lease agreement for the Clerk's Beaches Branch, postage, and supplies. The largest of these costs include \$1,460,599 in computer system maintenance and security costs, \$1,336,727 in facility costs associated with the courthouse complex, and \$515,907 in supervision allocation costs from the State side of the Clerk of the Court function. The net increase is driven by an increase of \$457,874 in computer systems maintenance and security that is related to the increased IT charges associated with the implementation of 1 Cloud, Office 365, the implementation of the new Cisco phone system, and the Time and Attendance application.

Other Uses

This category includes a \$81,076 charge for the City's indirect cost recovery study and a \$176,064 cash carryover which is the projected excess revenues over expenditures.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tax Collector
Subfund - 00193

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	11,315	9,400	10,850	15.4%	1,450
Charges for Services	9,889,971	10,699,323	11,146,904	4.2%	447,581
Miscellaneous Revenue	1,709,981	54,012	14,196	(73.7%)	(39,816)
Transfers From Other Funds	7,580,315	7,094,274	10,019,358	41.2%	2,925,084
Fund Balance Appropriation	2,316,418	1,119,899	0	(100.0%)	(1,119,899)
TOTAL REVENUE	21,508,000	18,976,908	21,191,308	11.7%	2,214,400
EXPENDITURES					
Personnel Expenses	13,832,491	14,175,245	15,822,020	11.6%	1,646,775
Operating Expenses	4,776,281	4,801,662	5,369,287	11.8%	567,625
Capital Outlay	2,044,203	1	1	0.0%	0
TOTAL EXPENDITURES	20,652,975	18,976,908	21,191,308	11.7%	2,214,400

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	231	246	15
Part Time Hours	70,122	70,122	0

TAX COLLECTOR SUBFUND 00193

BACKGROUND

The Tax Collector is a Constitutional Office within the consolidated City of Jacksonville and includes three divisions: Branch Agencies, Current and Delinquent Taxes and Supervision and General Collections. There are currently nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVELS

Fifteen new positions were added in Tax Collector Branch Operations to improve customer service performance and reduce wait times.

REVENUE

Permits, Fees and Special Assessments

This category includes collection fee revenues for JEA Permit Fees.

Charges for Services

This category includes a variety of taxes and fees, the largest of which are \$2.9 million in form 100 / tag registrations, \$2.6 million in driver's license renewal fees and \$1.7 million in tax redemption fees. The change in this category is driven by several factors, the largest of which include increases of \$100,000 in e-commerce fees, \$118,500 in form 100 / tag registrations, and \$160,000 in concealed weapon permit fees. These increases are attributable to an increase in local population, as well as improved local economic conditions in FY 22.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 22 and several small miscellaneous revenues.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The increase in this category is driven by the costs associated with the addition of 15 positions to the authorized position cap as described below, as well as increases of \$215,431 in pension costs and \$194,256 in group health costs.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.8 million in IT computer system maintenance and security costs, \$1.3 million in building rental costs, \$780,000 in postage and \$230,000 in contractual services. The change in this category is driven by several factors, including increases of \$311,862 in computer system maintenance and security costs, \$165,000 in postage costs, and \$95,700 in combined building costs and maintenance. These increases were somewhat offset by smaller decreases in other areas in this category, including the removal of \$25,091 in ITD replacement funds that were previously included as a one-time cost for FY 21.

AUTHORIZED POSITION CAP

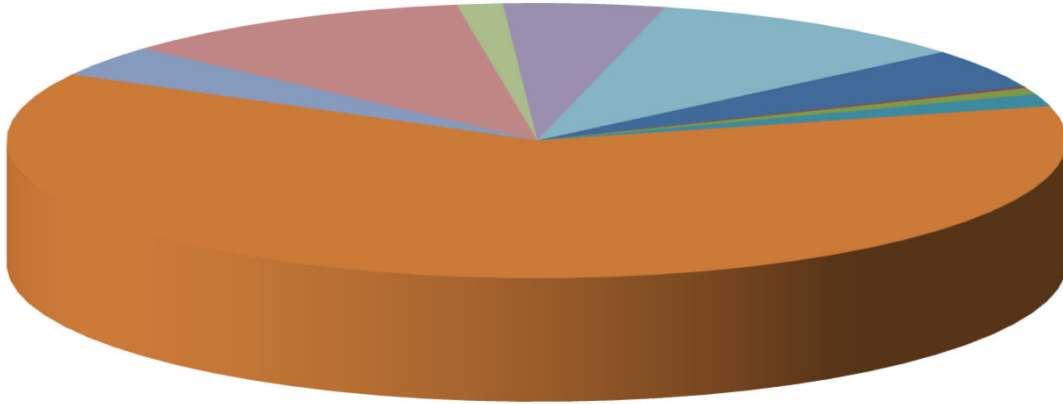
The authorized position cap increased by a total of fifteen positions: thirteen Revenue Collector positions and two Revenue Collector Supervisor positions. The part-time hours cap is unchanged from the prior year.

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



- | | |
|--|---------------------------------------|
| ■ Charges for Services 4.7% | ■ Fines and Forfeits .2% |
| ■ Fund Balance Appropriation .8% | ■ Intergovernmental Revenue .0% |
| ■ Miscellaneous Revenue 1.4% | ■ Other Taxes 62.0% |
| ■ Permits, Fees and Special Assessments 3.7% | ■ Property Taxes 10.9% |
| ■ State Shared Revenue 1.4% | ■ Transfers From Component Units 4.9% |
| ■ Transfers From Other Funds 10.0% | |

EXPENDITURES BY CATEGORY



- | | |
|--------------------------------------|--------------------------------|
| ■ Personnel Expenses 6.1% | ■ Operating Expenses 13.2% |
| ■ Debt Service 21.6% | ■ Capital Outlay 7.6% |
| ■ Grants, Aids & Contributions 43.2% | ■ Transfers to Other Funds .2% |
| ■ Other Uses 8.1% | |

SPECIAL REVENUE FUNDS
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	542,894	87,096		1			43,228	673,219
10201	Air Pollution Tag Fee	408,277	81,122		98,986			64,941	653,326
10301	Tourist Development Council	140,558	6,855,838				592,505	17,912	7,606,813
10304	Tourist Development Special Revenue		92,505					500,000	592,505
10401	Streets and Highways 5-Year Road Program				4,863,858	4,863,858			9,727,716
10402	Local Option Half Cent Transportation					106,576,032			106,576,032
10403	Local Option Gas Tax				5,174,600	31,047,598			36,222,198
10404	5- Cent Local Option Gas Tax				7,625,694	15,251,387			22,877,081
10405	9th Cent Local Option Gas Tax				1,719,055	3,438,110			5,157,165
10701	9-1-1 Emergency User Fee	383,734	4,550,348		387,500			55,511	5,377,093
10801	Downtown Northbank CRA Trust		8,901,542		1,950,000	50,000	2,500		10,904,042
10802	Downtown Southbank CRA Trust		5,037,028	367,061	550,000	25,000	2,500		5,981,589
10803	Jacksonville Beach Tax Increment					8,312,517			8,312,517
10804	Jacksonville International Airport CRA Trust		7,373,288	1,513,363	7,000,000		2,500		15,889,151
10805	King Soutel Crossing CRA Trust		1,588,316				2,500		1,590,816
10806	Arlington CRA Trust	76,088	2,036,018				2,500		2,114,606
10901	Kids Hope Alliance Fund	4,448,986	1,451,444	447,145	2		200,000	28,779,956	35,327,533
10904	Child Services Trust					200,000			200,000
10905	Youth Travel Trust - KHA					50,000			50,000
11001	Better Jacksonville Trust Fund BJP			80,759,031					80,759,031
11301	Huguenot Park	543,620	284,792		2			119,292	947,706
11302	Kathryn A. Hanna Park	918,415	1,139,368		2			177,316	2,235,101
11306	Florida Boater Improvement Program		120,387						120,387
11308	Cecil Field Commerce Center	607,213	640,866		2			179,631	1,427,712
11312	Cecil Commerce Center		2,929,511					3,883	2,933,394
11404	Beach Erosion - Local		270,000					980,000	1,250,000
11501	Animal Care and Protective Services Programs	102,173	649,977						752,150

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11507	Driver Education Safety Trust					265,308			265,308
11518	Jacksonville Veterans Memorial Wall Trust		37,000					20,368	57,368
11526	General Trust and Agency Carryforward Council Appropriated					100,000			100,000
11528	General Trust and Agency	200,000							200,000
11532	Art In Public Places Trust	76,100			254,934				331,034
11543	Derelict Vessel Removal	200,000							200,000
15104	Building Inspection	14,507,608	2,885,458		7,202			1,029,731	18,429,999
15106	Veterinary Services		178,290						178,290
15107	Library Conference Facility Trust	184,038	63,105						247,143
15202	Court Cost Courthouse Trust		1,037,488	1,965,843					3,003,331
15203	Recording Fees Technology		2,006,620		376,860				2,383,480
15204	Duval County Teen Court Programs Trust	334,013	80,850						414,863
15213	Court Costs \$65 Fee F.S.939.185	501,799	530,883		83,155				1,115,837
15302	Hazardous Waste Programs	321,579	116,684					85,182	523,445
15304	Tree Protection and Related Expenditures	77,711	320,204						397,915
Total Special Revenue Funds		24,098,706	51,822,128	85,052,443	30,091,853	170,179,810	805,005	32,056,951	394,106,896

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Concurrency Management System
Subfund - 10101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	90,930	110,000	140,000	27.3%	30,000
Charges for Services	329,527	250,000	405,000	62.0%	155,000
Miscellaneous Revenue	37,817	18,091	6,448	(64.4%)	(11,643)
Fund Balance Appropriation	323,962	431,264	121,771	(71.8%)	(309,493)
TOTAL REVENUE	782,236	809,355	673,219	(16.8%)	(136,136)
EXPENDITURES					
Personnel Expenses	481,138	521,795	542,894	4.0%	21,099
Operating Expenses	243,900	145,383	87,096	(40.1%)	(58,287)
Capital Outlay	0	1	1	0.0%	0
Other Uses	159,879	142,176	43,228	(69.6%)	(98,948)
TOTAL EXPENDITURES	884,917	809,355	673,219	(16.8%)	(136,136)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	6	6	0
Part Time Hours	0	0	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101

BACKGROUND

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.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Permits, Fees and Special Assessments

This category represents FY 22 anticipated mobility plan management fees. The increase of \$30,000 is driven by an increase in anticipated mobility plan management fees.

Charges for Services

The category represents fees collected including concurrency management fees and Duval County School Board fees. The increase of \$155,00 is driven by an increase in concurrency management fees due to an anticipated increase by the Department.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase of \$15,817 in pension costs is driven by an increase in the defined benefit pension plan due to an increase in the required contribution.

Operating Expenses

This category is made of various small items, the largest of which include \$28,187 in computer system maintenance and security costs, 11,392 in facility costs, and 16,800 in ITD system development. There is also a \$29,120 supervision allocation Planning and Development for the administrative cost of the department. The net decrease of \$25,379 is driven by decreases of \$16,800 in IT system development related to the Enterprise Permit/Land Use Management system and \$8,134 in overall maintenance and utility costs.

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.

Air Pollution Tag Fee
Subfund - 10201

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	555,264	650,000	650,000	0.0%	0
Miscellaneous Revenue	16,210	7,300	3,326	(54.4%)	(3,974)
Fund Balance Appropriation	95,570	90,702	0	(100.0%)	(90,702)
TOTAL REVENUE	667,044	748,002	653,326	(12.7%)	(94,676)
EXPENDITURES					
Personnel Expenses	412,260	428,282	408,277	(4.7%)	(20,005)
Operating Expenses	49,879	80,420	81,122	0.9%	702
Capital Outlay	42,660	167,489	98,986	(40.9%)	(68,503)
Other Uses	80,889	71,811	64,941	(9.6%)	(6,870)
TOTAL EXPENDITURES	585,687	748,002	653,326	(12.7%)	(94,676)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

AIR POLLUTION TAG FEE SUBFUND 10201

BACKGROUND

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 fiscal year 2021-2022.

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 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net decrease is primarily due to an overall reduction in personnel costs due to employee turnover.

Operating Expenses

This category includes various expenditures, the largest of which are \$21,589 in computer system maintenance and security costs, \$21,220 in other operating supplies, and \$16,296 in fleet services charges.

Capital Outlay

Funding is being provided to replace capital equipment including a trailer and a nox analyzer.

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.

Tourist Development Council
Subfund - 10301

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	6,303,825	5,000,000	7,225,000	44.5%	2,225,000
Miscellaneous Revenue	40,553	6,700	14,213	112.1%	7,513
Transfers From Other Funds	2,555,000	0	0		0
Fund Balance Appropriation	350,000	0	367,600		367,600
TOTAL REVENUE	9,249,378	5,006,700	7,606,813	51.9%	2,600,113
EXPENDITURES					
Personnel Expenses	128,310	127,841	140,558	9.9%	12,717
Operating Expenses	6,043,503	4,786,777	6,855,838	43.2%	2,069,061
Transfers to Other Funds	180,000	75,000	592,505	690.0%	517,505
Other Uses	75,933	17,082	17,912	4.9%	830
TOTAL EXPENDITURES	6,427,746	5,006,700	7,606,813	51.9%	2,600,113

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	1	1	0
Part Time Hours	1,600	1,600	0

TOURIST DEVELOPMENT COUNCIL SUBFUND 10301

BACKGROUND

Municipal Code Section 111.600 Florida Statutes 125.104

The [Tourist Development Council](#), or TDC, is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes.

Jacksonville currently levies a six percent tourist development tax on transient accommodations in the city. Of the six percent bed tax collected, two percent is deposited into the Sports Complex Capital Maintenance Enterprise Fund as authorized by Ordinance 2009-817-E, two percent is dedicated to paying debt service on the bonds issued to construct Alltel Stadium, and the remaining two percent is placed in this fund to promote tourism. The TDC uses this to fund a contract with Visit Jacksonville to advertise and market the city and its attractions via newspaper and magazine ads, publication of informative magazines and brochures, targeted marketing to travel writers and tour operators, and various other means of spreading the word about Jacksonville as an attractive destination for visitors.

SERVICE LEVELS

The anticipated increase in the tourist development tax will result in more funding available for the various plan components.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 22. The large increase is being driven by the post Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small operating items as well as \$6.8 million in trust fund authorized expenditures. A breakdown of the expense budget for the TDC can be found on budget ordinance 2021-0504-E schedule W.

Transfers to Other Funds

The FY 22 budget includes a transfer, approved by the TDC, to the tourist development special revenue fund (SF 10304).

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.

Tourist Development Special Revenue
Subfund - 10304

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	196,450	0	0		0
Transfers From Other Funds	180,000	75,000	592,505	690.0%	517,505
TOTAL REVENUE	376,450	75,000	592,505	690.0%	517,505
EXPENDITURES					
Operating Expenses	7,363	1,025,000	92,505	(91.0%)	(932,495)
Transfers to Other Funds	1,770,000	0	0		0
Other Uses	0	(950,000)	500,000	(152.6%)	1,450,000
TOTAL EXPENDITURES	1,777,363	75,000	592,505	690.0%	517,505

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304

BACKGROUND

Municipal Code Section 111.600 Florida Statutes 125.104

The Duval County Tourist Development Council, or TDC, is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes. This is an all-years subfund used by the TDC and should not house annual operating revenue or expenditures.

A breakdown of the expense budget for the TDC can be found on budget ordinance 2021-0504-E schedule W.

REVENUE

Transfers From Other Funds

The FY 22 budget includes a transfer, approved by the TDC, from the tourist development's annual operating fund (SF 10301).

EXPENDITURES

Operating Expenses

This category includes \$75,000 for convention grants and \$17,505 to promote the equestrian center.

Other Uses

This category includes \$250,000 for the Development plan component and \$250,000 for the Contingency plan component.

Streets and Highways 5 - Year Road Program
 Subfund - 10401

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	4,474,434	4,317,034	4,863,858	12.7%	546,824
Miscellaneous Revenue	362,953	0	0		0
Other Sources	18,086	0	0		0
Transfers From Component Units	3,374,528	4,317,034	4,863,858	12.7%	546,824
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	8,230,001	8,634,068	9,727,716	12.7%	1,093,648
EXPENDITURES					
Capital Outlay	1,110,824	4,317,034	4,863,858	12.7%	546,824
Grants, Aids & Contributions	4,864,554	4,317,034	4,863,858	12.7%	546,824
Other Uses	0	0	0		0
TOTAL EXPENDITURES	5,975,379	8,634,068	9,727,716	12.7%	1,093,648

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STREETS AND HIGHWAYS 5-YEAR ROAD PROGRAM SUBFUND 10401

BACKGROUND

Funding budgeted in the Streets and Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016 an extension of the Local Option Gas Tax approved the 50/50 split of the 5th and 6th cent gas tax between the City and JTA.

REVENUE

State Shared Revenue

This represents 50% of the 5th and 6th Cent Gas Tax revenues. The decrease in the FY 21 adopted and subsequent increase in the FY 22 approved is due to the impact of Covid on this revenue stream.

Transfers From Component Units

This amount represents tax revenue that is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for the FY 22 Capital Improvement Plan project – Chaffee Road. Additional information on the projects included in the FY 2022-2026 Capital Improvement Plan can be found in the Capital Project section of this document and online at coj.net/departments/finance/budget.aspx.

Grants, Aids & Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

Local Option Half Cent Transportation
Subfund - 10402

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	93,742,144	89,093,667	106,576,032	19.6%	17,482,365
Miscellaneous Revenue	433,999	0	0		0
TOTAL REVENUE	94,176,143	89,093,667	106,576,032	19.6%	17,482,365
EXPENDITURES					
Grants, Aids & Contributions	93,609,388	89,093,667	106,576,032	19.6%	17,482,365
Other Uses	0	0	0		0
TOTAL EXPENDITURES	93,609,388	89,093,667	106,576,032	19.6%	17,482,365

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL OPTION HALF CENT TRANSPORTATION SUBFUND 10402

BACKGROUND

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 22 estimated revenues to be generated from the local option half-cent sales tax. The decrease in the FY 21 adopted and subsequent increase in the FY 22 approved is due to the impact of Covid on this revenue stream.

EXPENDITURES

Grants, Aids & Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

Local Option Gas Tax
Subfund - 10403

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	29,789,169	31,034,193	31,047,598	0.0%	13,405
Miscellaneous Revenue	385,709	367,279	0	(100.0%)	(367,279)
Other Sources	0	0	0		0
Transfers From Component Units	4,601,083	5,927,933	5,174,600	(12.7%)	(753,333)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	34,775,960	37,329,405	36,222,198	(3.0%)	(1,107,207)
EXPENDITURES					
Capital Outlay	5,977,105	6,295,212	5,174,600	(17.8%)	(1,120,612)
Grants, Aids & Contributions	30,361,054	31,034,193	31,047,598	0.0%	13,405
Transfers to Other Funds	0	0	0		0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	36,338,158	37,329,405	36,222,198	(3.0%)	(1,107,207)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL OPTION GAS TAX SUBFUND 10403

BACKGROUND

Code Section 111.515: The Local Option Gas Tax is the City's share of the six-cent local option gas tax collected on every gallon of motor fuel sold in Duval County. Ordinance 2013-820-E amended the interlocal agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, five-cents of the gas tax revenue recorded will be transferred to JTA as a mass-transit subsidy with the remaining one-cent to be retained by the City. Eligible uses of the funding include pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation and debt service for transportation capital projects.

REVENUE

Other Taxes

This represents the FY 22 estimated revenue to be received from the local option six-cent gas tax.

Miscellaneous Revenue

This category contains the appropriation of available interest earnings. Due to the delay in closing FY 20 no interest income is being appropriated for FY 22.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 22 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2022-2026 Capital Improvement Plan can be found in the Capital Project section of this document and online at coj.net/departments/finance/budget.aspx.

➤ Roadway Sign Stripe and Signal	\$2,500,000
➤ New Sidewalk Construction	\$1,000,000
➤ Traffic Signalization - Countywide	\$800,000
➤ Railroad Crossings	\$750,000
➤ Traffic Street Lights	\$89,680
➤ Roadway Safety Project - Pedestrian Crossing	\$34,920

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

5 Cent Local Option Gas Tax
Subfund - 10404

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	0	0	15,251,387		15,251,387
Transfers From Component Units	0	0	7,625,694		7,625,694
TOTAL REVENUE	0	0	22,877,081		22,877,081
EXPENDITURES					
Capital Outlay	0	0	7,625,694		7,625,694
Debt Service	0	0	0		0
Grants, Aids & Contributions	0	0	15,251,387		15,251,387
Other Uses	0	0	0		0
TOTAL EXPENDITURES	0	0	22,877,081		22,877,081

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

5 CENT LOCAL OPTION GAS TAX SUBFUND 10404

BACKGROUND

Newly Created Fund

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax commencing January 1, 2022, through December 31, 2051. The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County. Diesel fuel is not subject to this tax. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement, each entity will receive two and one-half cents (\$0.025).

The tax proceeds can be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding are: construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan.

REVENUE

Other Taxes

This represents the FY 22 estimated revenue to be received from the local option five-cent gas tax commencing on January 1, 2022.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 22 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2022-2026 Capital Improvement Plan can be found in the Capital Project section of this document and online at coj.net/departments/finance/budget.aspx.

➤ Roadway Resurfacing	\$2,830,792
➤ Pavement Markings	\$2,000,000
➤ CRISI Grant Match	\$1,000,000
➤ Traffic Signalization - Fiber Optic	\$750,000
➤ Countywide Bridges	\$450,000
➤ Countywide Intersection Improvements	\$400,000
➤ Traffic Calming	\$150,000
➤ Traffic Signalization – Enhancements	\$44,902

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

9th Cent Local Option Gas Tax
 Subfund - 10405

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	0	0	3,438,110		3,438,110
Transfers From Component Units	0	0	1,719,055		1,719,055
TOTAL REVENUE	0	0	5,157,165		5,157,165
EXPENDITURES					
Capital Outlay	0	0	1,719,055		1,719,055
Debt Service	0	0	0		0
Grants, Aids & Contributions	0	0	3,438,110		3,438,110
Other Uses	0	0	0		0
TOTAL EXPENDITURES	0	0	5,157,165		5,157,165

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**9th CENT LOCAL OPTION GAS TAX
SUBFUND 10405**

BACKGROUND

Newly Created Fund

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. While diesel fuel also has a Ninth-Cent fuel tax, the diesel fuel tax was not included in this legislation because it was already authorized by State law. The Ninth-Cent Fuel Tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent (\$0.005).

Eligible uses of funding are: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

REVENUE

Other Taxes

This represents the FY 22 estimated revenue to be received from the local option ninth-cent gas tax commencing on January 1, 2022.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 22 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2022-2026 Capital Improvement Plan can be found in the Capital Project section of this document and online at coj.net/departments/finance/budget.aspx.

- Roadway Resurfacing \$1,719,055

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

9-1-1 Emergency User Fee
Subfund - 10701

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	4,911,928	4,852,937	4,922,499	1.4%	69,562
Miscellaneous Revenue	185,451	71,979	72,000	0.0%	21
Fund Balance Appropriation	686,078	339,197	382,594	12.8%	43,397
TOTAL REVENUE	5,783,457	5,264,113	5,377,093	2.1%	112,980
EXPENDITURES					
Personnel Expenses	329,529	365,223	383,734	5.1%	18,511
Operating Expenses	4,076,748	4,489,854	4,550,348	1.3%	60,494
Capital Outlay	30,000	300,000	387,500	29.2%	87,500
Other Uses	0	109,036	55,511	(49.1%)	(53,525)
TOTAL EXPENDITURES	4,436,277	5,264,113	5,377,093	2.1%	112,980

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE SUBFUND 10701

BACKGROUND

Municipal Code Section 111.320 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

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category houses FY 22 anticipated revenue for a monthly landline fee of \$0.44 and a monthly wireless prepaid cellphone fee of \$0.40.

Miscellaneous Revenue

This category includes estimated interest earnings for FY 22.

Fund Balance Appropriation

Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small items and several large expenditures, including roughly \$2 million to reimburse JSO and JFRD for a portion of call taker costs, \$867,700 for telephone and telegraph, \$673,221 for hardware/software maintenance and licenses, \$509,771 for miscellaneous services and charges, and \$456,100 for repairs and maintenance.

Capital Outlay

This amount represents funding provided for the purchase of office furniture and equipment to replace consoles at JSO and JFRD call centers during renovations and \$50,000 for the replacement of existing equipment that are at end of life.

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.

Downtown Northbank CRA Trust
Subfund - 10801

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	8,752,205	9,438,274	9,490,724	0.6%	52,450
Miscellaneous Revenue	4,018,748	1,101,734	1,178,318	7.0%	76,584
Transfers From Other Funds	494,313	0	0		0
Fund Balance Appropriation	0	0	235,000		235,000
TOTAL REVENUE	13,265,266	10,540,008	10,904,042	3.5%	364,034
EXPENDITURES					
Operating Expenses	7,588,904	8,637,508	8,901,542	3.1%	264,034
Capital Outlay	0	1,500,000	1,950,000	30.0%	450,000
Debt Service	0	0	0		0
Grants, Aids & Contributions	(52,500)	400,000	50,000	(87.5%)	(350,000)
Transfers to Other Funds	77,500	2,500	2,500	0.0%	0
Other Uses	114,808	0	0		0
TOTAL EXPENDITURES	7,728,711	10,540,008	10,904,042	3.5%	364,034

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN NORTHBANK CRA TRUST SUBFUND 10801

BACKGROUND

Northwest USD1 B Tax Increment District and Northeast USD1 C Tax Increment District:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Northbank Community Redevelopment Areas (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment districts.

- Northwest USD1 B \$6,418,938
- Northeast USD1 C \$3,071,786

Miscellaneous Revenue

This category includes the FY 22 estimated interest income and scheduled repayments for previously approved economic development loans within the tax increment district including 11E of \$595,247 and Carling of \$506,487.

Fund Balance Appropriation

Fund balance is being appropriated in this all-years subfund.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, subsidies for the downtown parking garages, the Lynch building loan repayment and unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. Detailed information can be found in ordinance 2021-504-E Schedule V.

Capital Outlay

Capital funding has been provided for the Two-Way Conversion – Forsyth and Adams Street capital project of \$1.2 million, \$250,000 for historic shotgun houses rehabilitation capital project and \$500,000 for urban art.

Grants, Aids and Contributions

This category houses funding for the holding events and making contributions to organizations for offering programs.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Downtown Southbank CRA Trust
Subfund - 10802

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	4,744,646	5,618,309	5,762,069	2.6%	143,760
Miscellaneous Revenue	350,520	0	69,520		69,520
Transfers From Other Funds	168,260	0	0		0
Fund Balance Appropriation	0	0	150,000		150,000
TOTAL REVENUE	5,263,426	5,618,309	5,981,589	6.5%	363,280
EXPENDITURES					
Operating Expenses	1,156,557	4,647,459	5,037,028	8.4%	389,569
Capital Outlay	1,747,147	350,000	550,000	57.1%	200,000
Debt Service	307,718	368,350	367,061	(0.3%)	(1,289)
Grants, Aids & Contributions	0	250,000	25,000	(90.0%)	(225,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	(4,928)	0	0		0
TOTAL EXPENDITURES	3,208,995	5,618,309	5,981,589	6.5%	363,280

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DOWNTOWN SOUTHBANK CRA TRUST
SUBFUND 10802**

BACKGROUND

Southside USD1 A Tax Increment District

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Southbank Community Redevelopment Area (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category includes the FY 22 estimated interest income.

Fund Balance Appropriation

Fund balance is being appropriated in this all-years subfund.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, the One Call Commercial revitalization incentive, funding for JEA Southside Generating Station Public Infrastructure improvements and unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. Detailed information can be found in ordinance 2021-504-E Schedule V.

Capital Outlay

Capital funding has been provided for the Southbank Parking capital project.

Debt Service

This is the debt service paid from the TID for the Strand Special Revenue bonds.

Grants, Aids and Contributions

This category houses funding for the holding events and making contributions to organizations for offering programs.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Jacksonville Beach Tax Increment
 Subfund - 10803

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	7,697,977	7,995,174	8,312,517	4.0%	317,343
TOTAL REVENUE	7,697,977	7,995,174	8,312,517	4.0%	317,343
EXPENDITURES					
Grants, Aids & Contributions	7,697,977	7,995,174	8,312,517	4.0%	317,343
TOTAL EXPENDITURES	7,697,977	7,995,174	8,312,517	4.0%	317,343

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE BEACH TAX INCREMENT SUBFUND 10803

BACKGROUND

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

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate. The USD2 levy is 71.24% of the 11.4419 mill rate levied county-wide.

EXPENDITURES

Grants, Aids and Contributions

These are the estimated values of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.

- Jacksonville Beach USD2 A \$5,008,211
- Jacksonville Beach USD2 B \$3,304,306

Jacksonville International Airport CRA Trust
Subfund - 10804

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	10,772,608	14,346,202	15,739,607	9.7%	1,393,405
Miscellaneous Revenue	3,090,164	0	149,544		149,544
Transfers From Other Funds	2,373,439	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	16,236,211	14,346,202	15,889,151	10.8%	1,542,949
EXPENDITURES					
Operating Expenses	2,550,868	12,831,199	7,373,288	(42.5%)	(5,457,911)
Capital Outlay	1,937,350	0	7,000,000		7,000,000
Debt Service	1,223,897	1,512,503	1,513,363	0.1%	860
Grants, Aids & Contributions	307,233	0	0		0
Transfers to Other Funds	2,375,939	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	8,395,287	14,346,202	15,889,151	10.8%	1,542,949

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE INTERNATIONAL AIRPORT CRA TRUST SUBFUND 10804

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (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 Jacksonville International Airport (JIA) Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, qualified target industry (QTI) grants and unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. Detailed information can be found in ordinance 2021-504-E Schedule U.

Capital Outlay

Capital funding has been provided for the Main Street road widening capital project of \$7.0 million.

Debt Service

This is the debt service paid from the CRA for the 2014 bond refunding for RAMCO.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

King Soutel Crossing CRA Trust
Subfund - 10805

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	832,400	1,144,264	1,575,713	37.7%	431,449
Miscellaneous Revenue	78,359	0	15,103		15,103
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	910,759	1,144,264	1,590,816	39.0%	446,552
EXPENDITURES					
Operating Expenses	79,078	1,141,764	1,588,316	39.1%	446,552
Capital Outlay	678,228	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	759,806	1,144,264	1,590,816	39.0%	446,552

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KING SOUDEL CROSSING CRA TRUST SUBFUND 10805

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The King / Soutel Crossing Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

EXPENDITURES

Operating Expenses

This category includes various administrative expenditures and \$1,496,756 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board. Detailed information can be found in ordinance 2021-504-E Schedule T.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Arlington CRA Trust
Subfund - 10806

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	1,314,768	1,660,519	2,099,415	26.4%	438,896
Miscellaneous Revenue	69,921	0	15,191		15,191
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	1,384,689	1,660,519	2,114,606	27.3%	454,087
EXPENDITURES					
Personnel Expenses	23,871	76,088	76,088	0.0%	0
Operating Expenses	75,965	1,581,931	2,036,018	28.7%	454,087
Capital Outlay	137,970	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	240,306	1,660,519	2,114,606	27.3%	454,087

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	400	400	0

ARLINGTON CRA TRUST SUBFUND 10806

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Arlington Area Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest earnings.

EXPENDITURES

Personnel Expenses

This category includes costs associated with part-time employee(s).

Operating Expenses

This category includes various administrative expenditures, funding for the College Park infrastructure development grant and \$1,507,596 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board. Detailed information can be found in ordinance 2021-504-E Schedule S.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 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
Subfund - 10901

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	398,815	201,328	77,038	(61.7%)	(124,290)
Transfers From Other Funds	36,538,983	34,887,528	35,250,495	1.0%	362,967
Fund Balance Appropriation	315,384	233,784	0	(100.0%)	(233,784)
TOTAL REVENUE	37,253,182	35,322,640	35,327,533	0.0%	4,893
EXPENDITURES					
Personnel Expenses	4,285,066	4,337,119	4,448,986	2.6%	111,867
Operating Expenses	1,459,567	1,442,739	1,451,444	0.6%	8,705
Capital Outlay	30,161	2	2	0.0%	0
Debt Service	434,745	447,824	447,145	(0.2%)	(679)
Grants, Aids & Contributions	25,769,691	0	0		0
Transfers to Other Funds	1,519,459	250,000	200,000	(20.0%)	(50,000)
Other Uses	0	28,844,956	28,779,956	(0.2%)	(65,000)
TOTAL EXPENDITURES	33,498,689	35,322,640	35,327,533	0.0%	4,893

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	41	42	1
Part Time Hours	107,100	107,100	0

KIDS HOPE ALLIANCE FUND SUBFUND 10901

BACKGROUND

Ordinance 2017-563-E pursuant to Chapter 77 of the City's Ordinance Code; The Kids Hope Alliance (KHA) to be responsible for comprehensively developing, overseeing, managing and implementing an essential services plan for kids as defined in Chapter 77. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

SERVICE LEVELS

Overall program funding, as seen in Other Uses, is relatively flat however, \$1,005,157 in funding to provide recovery services to address learning losses and gaps related to the effects of COVID on children was included in the American Rescue Plan Act grant ordinance 2021-516-E.

REVENUE

Miscellaneous Revenue

This category contains the FY 22 anticipated interest income. The change in this category is driven by the removal of \$40,920 in tenant revenue associated with the Don Brewer Early Learning Center due to amended rental agreements approved during FY 21 that eliminated rental payments.

Transfers from Other Funds

This amount represents the transfer from the General Fund – General Services District (SF 00111) required to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The change in this category is mainly due to the addition of a position as part of the budget process.

Operating Expenses

This category is made of various small and several large expenditures including \$386,748 in professional and contractual services, \$312,934 in computer system maintenance and security costs, \$293,453 in facility costs, and \$119,983 in legal internal service allocation.

Debt Service

This category includes the required debt service payment for the Don Brewer Center.

Transfers to Other Funds

This category includes a \$200,000 to the KHA Trust Fund (SF 10904).

Other Uses

Due to various City Council member conflicts, program funding is placed in a contingency and then placed in the necessary budget line items through ordinance 2021-511-E. Essential Service Plan funding is below;

➤ Early Learning	\$3,058,329
➤ Grief Counseling and Burial Costs	\$42,732
➤ Juvenile Justice Prevention / Intervention	\$1,925,482
➤ Out of School Time	\$15,233,517
➤ Preteen and Teen	\$2,271,789
➤ Special Needs	\$6,248,107

AUTHORIZED POSITION CAP

A Director of Contract Management position was added as part of the budget process.

Child Services Trust
Subfund - 10904

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	5,481	0	0		0
Other Sources	2,990	0	0		0
Transfers From Other Funds	200,000	200,000	200,000	0.0%	0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	208,471	200,000	200,000	0.0%	0
EXPENDITURES					
Operating Expenses	6,179	0	0		0
Grants, Aids & Contributions	49,291	200,000	200,000	0.0%	0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	55,470	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CHILD SERVICES TRUST SUBFUND 10904

BACKGROUND

Municipal Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an "all years" fund.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the Kids Hope Alliance operating fund (SF 10901) to provide funding for the Stop the Violence Grant Program.

EXPENDITURES

Grants, Aids & Contributions

This category includes funding for the Stop the Violence community mini grants received from eligible organizations based on applications submitted to the Kid's Hope Alliance.

Youth Travel Trust - KHA
Subfund - 10905

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,081	0	0		0
Transfers From Other Funds	50,000	50,000	0	(100.0%)	(50,000)
Fund Balance Appropriation	0	0	50,000		50,000
TOTAL REVENUE	53,081	50,000	50,000	0.0%	0
EXPENDITURES					
Grants, Aids & Contributions	25,448	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	25,448	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

YOUTH TRAVEL TRUST - KHA SUBFUND 10905

BACKGROUND

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 2021-2022.

REVENUE

Transfer From Other Funds

The revenue source for the annual budget of this fund is normally a transfer from the Kids Hope Alliance fund (SF 10901), however during Finance Committee hearings that transfer was eliminated and replaced with a fund balance appropriation.

Fund Balance Appropriation

Fund balance is being appropriated in this all-years fund.

EXPENDITURES

Grants, Aids & Contributions

This category includes funding for youth travel support for eligible organizations based on applications submitted to the Kid's Hope Alliance.

Better Jacksonville Trust Fund BJP
Subfund - 11001

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	90,804,546	69,892,285	80,759,031	15.5%	10,866,746
Intergovernmental Revenue	646,724	956,810	0	(100.0%)	(956,810)
Miscellaneous Revenue	1,588,571	846,335	0	(100.0%)	(846,335)
TOTAL REVENUE	93,039,841	71,695,430	80,759,031	12.6%	9,063,601
EXPENDITURES					
Debt Service	68,372,134	71,695,430	80,759,031	12.6%	9,063,601
Transfers to Other Funds	0	0	0		0
TOTAL EXPENDITURES	68,372,134	71,695,430	80,759,031	12.6%	9,063,601

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP SUBFUND 11001

BACKGROUND

This subfund 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 subfund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Other Taxes

This represents a portion of the FY 22 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

EXPENDITURES

Debt Service

This is the anticipated debt service payments required for bond issuances related to BJP.

Huguenot Park
Subfund - 11301

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	668,933	583,000	823,000	41.2%	240,000
Miscellaneous Revenue	8,503	4,500	4,500	0.0%	0
Transfers From Other Funds	310,770	359,002	120,206	(66.5%)	(238,796)
Fund Balance Appropriation	40,715	0	0		0
TOTAL REVENUE	1,028,921	946,502	947,706	0.1%	1,204
EXPENDITURES					
Personnel Expenses	528,816	543,574	543,620	0.0%	46
Operating Expenses	264,715	290,107	284,792	(1.8%)	(5,315)
Capital Outlay	0	2	2	0.0%	0
Other Uses	83,899	112,819	119,292	5.7%	6,473
TOTAL EXPENDITURES	877,430	946,502	947,706	0.1%	1,204

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

HUGUENOT PARK SUBFUND 11301

BACKGROUND

Section 111.126: The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges and concession commissions, as well as a subsidy from the General Fund – General Services District (SF 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

Huguenot Park is back to full capacity due to limited services in fiscal year 2020-2021 due to the impacts of COVID.

REVENUE

Charges for Services

This category includes estimated revenue for entrance fees, camper rentals, and annual passes. The return to full capacity at the park is driving the large increase in this category.

Miscellaneous Revenue

This category includes estimated revenue for miscellaneous sales and charges and commissions.

Transfers from Other Funds

This amount represents the transfer from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various expenditures, the largest of which are \$65,195 in security/guard service, \$59,370 in fleet services charges, and \$35,779 in citywide building maintenance and utility costs.

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.

Kathryn A. Hanna Park
Subfund - 11302

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,056,136	2,152,182	2,152,182	0.0%	0
Miscellaneous Revenue	68,382	88,464	82,919	(6.3%)	(5,545)
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	65,820	0	0		0
TOTAL REVENUE	2,190,338	2,240,646	2,235,101	(0.2%)	(5,545)
EXPENDITURES					
Personnel Expenses	925,510	958,650	918,415	(4.2%)	(40,235)
Operating Expenses	742,104	917,701	1,139,368	24.2%	221,667
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	336,130	200,000	0	(100.0%)	(200,000)
Other Uses	134,137	164,293	177,316	7.9%	13,023
TOTAL EXPENDITURES	2,137,881	2,240,646	2,235,101	(0.2%)	(5,545)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	17	17	0
Part Time Hours	3,918	3,918	0

**KATHRYN A. HANNA PARK
SUBFUND 11302**

BACKGROUND

Section 111.125: The Kathryn A. Hanna Park Maintenance and Improvements and Lifeguard Services Trust 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

The park is back to full capacity due to limited services in fiscal year 2020-2021 due to the impacts of COVID. Additional funding of \$262,040 has been provided to increased repairs / maintenance at the park.

REVENUE

Charges for Services

This category includes estimated revenue for camper rentals, entrance fees and annual passes.

Miscellaneous Revenue

This category includes various estimated revenue sources, the largest of which is \$58,000 in rental of city facilities.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net decrease is primarily due to a reduction of \$32,618 in defined benefit pension costs.

Operating Expenses

This category includes various expenditures, the largest of which are \$322,977 in repairs and maintenance, \$306,970 in utilities charges, \$112,217 in security/guard services, \$72,334 in fleet services charges, and \$57,673 in computer system maintenance and security charges. The increase is being driven by the addition of \$262,040 in repairs and maintenance.

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.

Florida Boater Improvement Program
Subfund - 11306

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	99,298	120,000	120,000	0.0%	0
Miscellaneous Revenue	2,198	10,050	387	(96.1%)	(9,663)
Transfers From Other Funds	11,709	0	0		0
TOTAL REVENUE	113,205	130,050	120,387	(7.4%)	(9,663)
EXPENDITURES					
Operating Expenses	114,042	130,050	120,387	(7.4%)	(9,663)
Capital Outlay	27,851	0	0		0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	141,893	130,050	120,387	(7.4%)	(9,663)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**FLORIDA BOATER IMPROVEMENT PROGRAM
SUBFUND 11306**

BACKGROUND

Section 110.413 / 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.

REVENUE

Charges for Services

This amount represents the anticipated revenue for boat registration fees in FY 22.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22.

EXPENDITURES

Operating Expenses

The budgeted funding will be utilized for repairs of city-owned boat ramps, docks, etc.

Cecil Field Commerce Center
Subfund - 11308

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	59,546	131,000	131,000	0.0%	0
Miscellaneous Revenue	5,774	9,000	9,000	0.0%	0
Transfers From Other Funds	1,267,467	1,261,932	1,287,712	2.0%	25,780
Fund Balance Appropriation	31,373	0	0		0
TOTAL REVENUE	1,364,160	1,401,932	1,427,712	1.8%	25,780
EXPENDITURES					
Personnel Expenses	505,306	605,597	607,213	0.3%	1,616
Operating Expenses	692,070	646,092	640,866	(0.8%)	(5,226)
Capital Outlay	0	2	2	0.0%	0
Other Uses	141,411	150,241	179,631	19.6%	29,390
TOTAL EXPENDITURES	1,338,787	1,401,932	1,427,712	1.8%	25,780

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

**CECIL FIELD COMMERCE CENTER
SUBFUND 11308**

BACKGROUND

The Cecil Field Commerce Center fund houses the revenue and operating expenses for the community center, aquatics complex, and the athletic complex located at Cecil Field. This fund is overseen by Parks, Recreation and Community Services.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

The category represents estimated revenue for organized event charges, summer camp programming and entrance fees.

Miscellaneous Revenue

The category represents miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers From Other Funds

This amount represents the transfer from General Fund – General Services District (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several larger items the largest of which is \$545,475 in maintenance contracts for utilities, pools and fields at Cecil Field Commerce Center and Taye Brown Regional Park.

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.

Cecil Commerce Center
Subfund - 11312

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,230	1,250	1,250	0.0%	0
Miscellaneous Revenue	1,510,954	2,303,134	2,932,144	27.3%	629,010
TOTAL REVENUE	1,512,184	2,304,384	2,933,394	27.3%	629,010
EXPENDITURES					
Personnel Expenses	0	0	0		0
Operating Expenses	3,275,610	2,249,649	2,929,511	30.2%	679,862
Capital Outlay	0	0	0		0
Other Uses	68,834	54,735	3,883	(92.9%)	(50,852)
TOTAL EXPENDITURES	3,344,444	2,304,384	2,933,394	27.3%	629,010

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CECIL COMMERCE CENTER SUBFUND 11312

BACKGROUND

Code Section 111.625:

This all-years fund was established per 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) are deposited into this trust fund. The funds are used for the improvements, repairs, or maintenance costs of City facilities at Cecil Commerce Center or other costs of undertaking City obligations or goals. 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 in the activity.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes the FY22 estimated hunting, fishing and archery fee revenue.

Miscellaneous Revenue

This category includes the estimated investment pool income, rental revenue from City facilities at Cecil Commerce Center and the appropriation of available revenue from the sale of real property.

EXPENDITURES

Operating Expenses

This category includes \$2.1 million in professional services for the building and property maintenance contract for the Cecil Commerce Center and forestry management services by the Florida Department of Agriculture. Additional expenses include a supervision allocation from the Office of Economic Development of \$135,056 and miscellaneous insurance costs associated with the facility of \$184,110.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

Beach Erosion - Local
Subfund - 11404

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	0	0	0		0
Miscellaneous Revenue	0	0	0		0
Transfers From Other Funds	500,000	500,000	1,250,000	150.0%	750,000
TOTAL REVENUE	500,000	500,000	1,250,000	150.0%	750,000
EXPENDITURES					
Operating Expenses	117,378	0	270,000		270,000
Grants, Aids & Contributions	0	0	0		0
Transfers to Other Funds	0	0	0		0
Other Uses	0	500,000	980,000	96.0%	480,000
TOTAL EXPENDITURES	117,378	500,000	1,250,000	150.0%	750,000

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BEACH EROSION – LOCAL SUBFUND 11404

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement, but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Transfers From Other Funds

This amount represents a transfer from the General Fund – GSD (SF 00111) as part of the local share obligations.

EXPENDITURES

Operating Expenses

Funding is being placed in a trust fund authorized expenditures account for anticipated FY 22 operating costs.

Other Uses

This amount represents the City building up reserves to cover future beach renourishment costs.

Animal Care and Protective Services Programs
Subfund - 11501

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	784,265	718,719	716,150	(0.4%)	(2,569)
Fines and Forfeits	0	36,000	36,000	0.0%	0
Miscellaneous Revenue	8,961	747	0	(100.0%)	(747)
TOTAL REVENUE	793,226	755,466	752,150	(0.4%)	(3,316)
EXPENDITURES					
Personnel Expenses	108,587	102,654	102,173	(0.5%)	(481)
Operating Expenses	563,100	650,002	649,977	0.0%	(25)
Other Uses	0	2,810	0	(100.0%)	(2,810)
TOTAL EXPENDITURES	671,687	755,466	752,150	(0.4%)	(3,316)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	1	1	0
Part Time Hours	5,850	5,850	0

SPAY AND NEUTER REBATE TRUST SUBFUND 11501

BACKGROUND

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 fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes the appropriation of available revenue in animal licenses and permits and animal adoption fees.

Fines and Forfeits

This amount represents spay and neuter forfeited deposits in FY 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes several small expenditures as well as \$646,402 in contractual services for the SPAY-Jax sterilization program for low-income residents and the cat sterilization program.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Driver Education Safety Trust
Subfund - 11507

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Fines and Forfeits	214,441	260,000	260,000	0.0%	0
Miscellaneous Revenue	26,564	30,000	5,308	(82.3%)	(24,692)
TOTAL REVENUE	241,005	290,000	265,308	(8.5%)	(24,692)
EXPENDITURES					
Grants, Aids & Contributions	273,250	290,000	265,308	(8.5%)	(24,692)
TOTAL EXPENDITURES	273,250	290,000	265,308	(8.5%)	(24,692)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DRIVER EDUCATION SAFETY TRUST
SUBFUND 11507**

BACKGROUND

Code Section 111.390:

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Pursuant F.S. 318.1215, funding is provided via an additional \$3 levy on each civil traffic penalty. Funding is used for driver education safety programs in public and non-public schools. Florida Statute requires a minimum of 30 percent of a student's time in the program be behind-the-wheel training. Expenditures budgeted are managed by the Duval County School System. This is an all years' subfund.

REVENUE

Fines and Forfeits

This category represents anticipated fines received for traffic court criminal and civil service charges in FY 22.

Miscellaneous Revenue

This represents the available investment pool earnings in this all-years subfund.

EXPENDITURES

Grants, Aids & Contributions

This is a pass-through of 100% of the revenue to the Duval County School System.

Jacksonville Veterans Memorial Wall Trust
 Subfund - 11518

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,581	0	0		0
Other Sources	0	0	0		0
Transfers From Other Funds	54,075	55,697	57,368	3.0%	1,671
TOTAL REVENUE	57,656	55,697	57,368	3.0%	1,671
EXPENDITURES					
Operating Expenses	0	0	37,000		37,000
Other Uses	0	55,697	20,368	(63.4%)	(35,329)
TOTAL EXPENDITURES	0	55,697	57,368	3.0%	1,671

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL WALL TRUST SUBFUND 11518

BACKGROUND

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. A newly created Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the City Venues – City fund (SF 47101) required by the VyStar naming rights agreement. The amount is the required 10% of the annual naming rights revenue per the agreement with VyStar.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the [Veterans Council of Duval County for mini grants](#).

Other Uses

The remaining balance is being placed into a contingency for future appropriation by Council.

General Trust and Agency - Carryforward / Council-Appropriated
Subfund - 11526

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	7,800	0	0		0
State Shared Revenue	249,418	354,490	0	(100.0%)	(354,490)
Fines and Forfeits	275,438	0	0		0
Miscellaneous Revenue	3,409	0	0		0
Other Sources	0	0	0		0
Transfers From Other Funds	0	0	100,000		100,000
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	536,065	354,490	100,000	(71.8%)	(254,490)

EXPENDITURES					
Personnel Expenses	36,341	0	0		0
Operating Expenses	16,175	0	0		0
Capital Outlay	0	0	0		0
Grants, Aids & Contributions	137,159	0	100,000		100,000
Transfers to Other Funds	292,656	354,490	0	(100.0%)	(354,490)
Other Uses	50,143	0	0		0
TOTAL EXPENDITURES	532,474	354,490	100,000	(71.8%)	(254,490)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST AND AGENCY CARRYFORWARD COUNCIL APPROPRIATED SUBFUND 11526

BACKGROUND

This fund houses various revenue sources including the litter trust fund, cardroom taxes and hurricane public shelter fees.

This all-years fund is not part of the annual budget process but is included in FY 22 as a result of an amendment by the Finance Committee to increase funding for the Moncrief Area Business Improvement Program grants originally approved in ordinance 2021-282-E to \$250,000. The Moncrief Area Business Improvement Program is designed to help struggling businesses improve the visual and structural appearance of their properties, including landscaping, signage, façade improvements, and parking lot improvements.

REVENUE

Transfer From Other Funds

This is a transfer from the General Fund – GSD (SF 00111) to provide additional funding for the Moncrief area business improvement program.

EXPENDITURES

Grants, Aids and Contributions

This is the additional funding being provided as grants to businesses in commercial corridors along Moncrief Road and Myrtle Avenue North.

General Trust and Agency
Subfund - 11528

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	200,000	200,000	200,000	0.0%	0
TOTAL REVENUE	200,000	200,000	200,000	0.0%	0
EXPENDITURES					
Operating Expenses	178,187	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	178,187	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST AND AGENCY SUBFUND 11528

BACKGROUND

Municipal Code Section: 111.471

This fund was established by Ordinance 2016-008-E to replace the City Wellness and Fitness Program (SF 1H9), which previously housed annual contributions to this fund. Pursuant to Municipal Code Section 111.471, the funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

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.

EXPENDITURES

Operating Expenses

This amount represents funding that is being appropriated for the operation of the City's GO365 wellness and fitness program in FY 22.

Art In Public Places Trust
 Subfund - 11532

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	202,306	270,038	331,034	22.6%	60,996
TOTAL REVENUE	202,306	270,038	331,034	22.6%	60,996
EXPENDITURES					
Operating Expenses	4,180	93,718	76,100	(18.8%)	(17,618)
Capital Outlay	134,134	176,320	254,934	44.6%	78,614
TOTAL EXPENDITURES	138,314	270,038	331,034	22.6%	60,996

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

ART IN PUBLIC PLACES TRUST SUBFUND 11532

BACKGROUND

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

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

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

REVENUE

Transfers from Other Funds

This amount represents a \$318,668 transfer from the General Fund – GSD (SF 00111) for the FY 22 applicable capital projects and a \$12,366 transfer from the Art In Public Places permanent fund (SF 05102).

EXPENDITURES

Operating Expenses

This represents the non-capital funding provided including \$31,867 in professional services and \$44,233 in miscellaneous services and charges.

Capital Outlay

This amount represents capital funding set aside to purchase public art.

Derelict Vessel Removal
Subfund - 11543

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	200,000	200,000	0.0%	0
TOTAL REVENUE	0	200,000	200,000	0.0%	0
EXPENDITURES					
Operating Expenses	0	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	0	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DERELICT VESSEL REMOVAL SUBFUND 11543

BACKGROUND

Section 110.414 of the municipal code; There is hereby created an account to be known as the *Derelict Vessel Removal Fund*. The Fund may be funded periodically by the City Council in amounts to be determined by Council.

REVENUE

Transfers From Other Funds

This amount is a transfer from the General Fund – General Services District (SF 00111) to fund the removal of abandoned and derelict vessels and floating structures.

EXPENDITURES

Operating Expenses

Funding has been placed in demolition and site clearing expense account within Natural and Marine Resources division for the removal of abandoned and derelict vessels and floating structures.

Building Inspection
Subfund - 15104

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	11,365,983	15,086,950	14,404,147	(4.5%)	(682,803)
Charges for Services	1,857,065	2,000,791	2,080,978	4.0%	80,187
Fines and Forfeits	272,275	239,150	354,870	48.4%	115,720
Miscellaneous Revenue	667,673	355,230	154,988	(56.4%)	(200,242)
Fund Balance Appropriation	5,079,100	3,721,697	1,435,016	(61.4%)	(2,286,681)
TOTAL REVENUE	19,242,097	21,403,818	18,429,999	(13.9%)	(2,973,819)
EXPENDITURES					
Personnel Expenses	13,256,273	13,529,999	14,507,608	7.2%	977,609
Operating Expenses	7,974,557	6,911,935	2,885,458	(58.3%)	(4,026,477)
Capital Outlay	25,953	2	7,202	100.0%	7,200
Other Uses	998,730	961,882	1,029,731	7.1%	67,849
TOTAL EXPENDITURES	22,255,513	21,403,818	18,429,999	(13.9%)	(2,973,819)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	162	168	6
Part Time Hours	6,500	6,500	0

BUILDING INSPECTION SUBFUND 15104

BACKGROUND

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 are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. In addition, the activities perform reviews of various permit applications and plans examination.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022. However, additional positions have been added in FY 21 and FY 22 to keep up with increased permit applications and inspections.

REVENUE

Permits, Fees and Special Assessments

This category houses the various permit and inspection fees related to new construction. The largest of which are for building inspections, plumbing inspections, electrical inspections, mechanical inspection and building permit review fees. The FY 21 adopted budget was somewhat overstated which is driving the net decrease to bring the FY 22 budget in line with recent collections.

Charges for Services

This category houses the various non-inspection fees collected by this fund, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees.

Fines and Forfeits

This category includes fines issued for various reinstatement fees and code violations. The net increase is being driven by a \$106,920 increase in reactivation reinstatement fees that coincides with recent fee collections.

Miscellaneous Revenue

This category includes revenues from the sales of printed materials such as books, maps, and regulations as well as anticipated interest earnings for FY 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is driven by the addition of six positions as well as a \$261,591 increase in defined benefit pension costs.

Operating Expenses

This category is made of various small items and several large expenditures, including \$976,327 in computer system maintenance and security costs, \$481,979 in fleet vehicle costs and \$474,403 in facility costs. The FY 21 budget included several one-time IT internal service billing charges for the purchase and implementation of the enterprise permit / land use management system. The removal of these charges in the FY 22 budget including; \$1.65 million in IT system development and \$2.4 million in IT system maintenance and security, is what is driving the decrease in this category.

Capital Outlay

Capital funding was provided to purchase a digital queue management system.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The overall full time position cap increased by six positions. Four positions were added during the fiscal year on ordinance 2021-284-E to the Development Services division and two positions were added as part of the budget process; one in fire plans review and one in plumbing inspections.

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Veterinary Services
Subfund - 15106

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	181,479	178,290	178,290	0.0%	0
Fines and Forfeits	0	0	0		0
Miscellaneous Revenue	5,530	0	0		0
TOTAL REVENUE	187,009	178,290	178,290	0.0%	0
EXPENDITURES					
Operating Expenses	138,043	178,290	178,290	0.0%	0
TOTAL EXPENDITURES	138,043	178,290	178,290	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

VETERINARY SERVICES SUBFUND 15106

BACKGROUND

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” 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 2021-2022.

REVENUE

Charges for Services

This category includes the appropriation of anticipated revenue from animal licenses and permits and animal control medical fees.

EXPENDITURES

Operating Expenses

This category includes \$1,200 in contractual services and \$177,088 in chemicals and drugs for the treatment of animals.

Library Conference Facility Trust
Subfund - 15107

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	107,795	234,698	247,142	5.3%	12,444
TOTAL REVENUE	107,795	234,699	247,143	5.3%	12,444
EXPENDITURES					
Personnel Expenses	200,378	174,342	184,038	5.6%	9,696
Operating Expenses	109,098	60,357	63,105	4.6%	2,748
Capital Outlay	5,096	0	0		0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	314,572	234,699	247,143	5.3%	12,444

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15107

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” subfund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing. During the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the “all year’s” balances to determine the proposed change to the “all year’s” appropriation.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Miscellaneous Revenue

This category includes the anticipated facility rental revenue for the conference facility, as well as the appropriation of available interest income. The change in this category is primarily due to an increase of \$13,676 in rental revenue for city facilities in FY22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is due to the removal of a FY 21 all-years adjustments of \$9,354.

Operating Expenses

This category is made of various small items, the largest of which are \$15,772 in security & guard services, \$14,422 in contractual services, \$11,460 in advertising and promotion, and \$10,000 in repairs and maintenance.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Court Cost Courthouse Trust
Subfund - 15202

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,190,783	2,227,086	3,003,331	34.9%	776,245
Miscellaneous Revenue	(1,081)	5,000	0	(100.0%)	(5,000)
Transfers From Other Funds	455,151	666,954	0	(100.0%)	(666,954)
TOTAL REVENUE	2,644,853	2,899,040	3,003,331	3.6%	104,291
EXPENDITURES					
Personnel Expenses	0	0	0		0
Operating Expenses	721,750	556,772	1,037,488	86.3%	480,716
Capital Outlay	0	0	0		0
Debt Service	2,509,499	2,342,268	1,965,843	(16.1%)	(376,425)
TOTAL EXPENDITURES	3,231,249	2,899,040	3,003,331	3.6%	104,291

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

COURT COST COURTHOUSE TRUST SUBFUND 15202

BACKGROUND

Municipal Code Section 111.380 authorizes The Court Cost Courthouse Trust. As a result of Ordinance 2010-561, the State Court facilities surcharge was increased from \$15 to \$30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the \$30 fee shall be spent on maintenance. This is an "all-years" subfund, 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 22 anticipated court facilities surcharge revenue. The decrease in the FY 21 adopted and subsequent increase in the FY 22 approved is due to the impact of Covid_19 on this revenue stream.

Transfers from Other Funds

The transfer from the General Fund – GSD (SF 00111) to balance the fund will not be necessary in FY 22.

EXPENDITURES

Operating Expenses

This amount represents the building maintenance expense, of a minimum of 25% of budgeted revenues, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this subfund via an internal service charge. Due to the decrease in Debt Service costs for FY 22, this subfund was able to fund more than the 25% required minimum for Courthouse maintenance costs.

Debt Service

This is the required FY 22 debt service costs associated with the Courthouse bond issue.

Recording Fees Technology
Subfund - 15203

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,791,882	1,631,967	2,315,290	41.9%	683,323
Miscellaneous Revenue	9,352	0	2,470		2,470
Fund Balance Appropriation	153,326	89,356	65,720	(26.5%)	(23,636)
TOTAL REVENUE	1,954,560	1,721,323	2,383,480	38.5%	662,157
EXPENDITURES					
Operating Expenses	1,385,679	1,497,887	2,006,620	34.0%	508,733
Capital Outlay	155,441	223,436	376,860	68.7%	153,424
Other Uses	0	0	0		0
TOTAL EXPENDITURES	1,541,120	1,721,323	2,383,480	38.5%	662,157

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**RECORDING FEES TECHNOLOGY
SUBFUND 15203**

BACKGROUND

Code Section 111.388:

Pursuant to Florida Statute 28.24(12)(e)(1), this fund receives \$2 for each page recorded by the Clerk of the Court into the Official Record. These funds are to be used on the technology costs for the State Courts, Office of the State's Attorney, and Public Defender's as outlined in Florida Statute 29.008(1)(f)(2). Funds are disbursed once the three parties mutually agree with the distribution of the funds.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category represents the estimated FY 22 technology recording fee tied to the recording of deeds and mortgages. The large increase is being driven by the post Covid economic recovery and a healthy housing market.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

This category represents a fund balance appropriation to help fund the capital outlay below.

EXPENDITURES

Operating Expenses

The table below details the operating budget for each of the three parties.

	777,991	636,251	592,378	2,006,620
Expenditure	Courts	Public Defender's	Office of the State's Attorney	Total
IT Internal Service	185,991	72,572	367,016	625,579
Other Operating Items	15,000	8,450	4,654	28,104
Professional Services	380,000	0	101,716	481,716
Repairs and Maintenance	87,000	457,763	0	544,763
Software / Hardware Items Under \$1,000	100,000	59,450	93,617	253,067
Software / Hardware Licenses and Maint.	10,000	38,016	25,375	73,391

Capital Outlay

This category includes funding of \$55,000 for the Public Defender's, \$191,000 for the Office of the State's Attorney and \$130,860 within the Courts.

Duval County Teen Court Programs Trust
Subfund - 15204

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	232,247	244,177	336,075	37.6%	91,898
Miscellaneous Revenue	10,040	4,954	1,799	(63.7%)	(3,155)
Transfers From Other Funds	55,000	55,000	55,000	0.0%	0
Fund Balance Appropriation	70,007	104,575	21,989	(79.0%)	(82,586)
TOTAL REVENUE	367,294	408,706	414,863	1.5%	6,157
EXPENDITURES					
Personnel Expenses	330,953	332,583	334,013	0.4%	1,430
Operating Expenses	70,016	76,123	80,850	6.2%	4,727
TOTAL EXPENDITURES	400,969	408,706	414,863	1.5%	6,157

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	2,290	2,290	0

**DUVAL COUNTY TEEN COURT PROGRAMS TRUST
SUBFUND 15204**

BACKGROUND

Code Section 111.375: The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 to fund Teen Court Programs. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes the estimated FY 22 revenues received from the \$3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue

This category represents anticipated interest earnings for FY 22.

Transfers From Other Funds

This is a transfer from the General Fund – General Services District (SF 00111) for the Neighborhood Accountability Board.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small expenditures, the largest of which are \$55,000 in professional services for the Neighborhood Accountability Board and \$16,411 in IT computer system maintenance and security costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

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

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	717,373	817,472	976,040	19.4%	158,568
Miscellaneous Revenue	35,030	44,253	41,488	(6.2%)	(2,765)
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	95,757	151,168	98,309	(35.0%)	(52,859)
TOTAL REVENUE	848,159	1,012,893	1,115,837	10.2%	102,944
EXPENDITURES					
Personnel Expenses	491,437	499,070	501,799	0.5%	2,729
Operating Expenses	312,390	473,744	530,883	12.1%	57,139
Capital Outlay	39,275	40,079	83,155	107.5%	43,076
TOTAL EXPENDITURES	843,102	1,012,893	1,115,837	10.2%	102,944

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	9	9	0
Part Time Hours	0	0	0

COURT COSTS \$65 FEE FS: 939 185
SUBFUND 15213

BACKGROUND

Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category represents estimated FY 22 revenue to be received related to Florida Statute 939.185. The funding will be shared equally among the four activities.

Miscellaneous Revenue

This category represents additional revenue received by the Duval County Law Library for copier services for the public, Continuing Learning Education seminars for lawyers, and estimated FY 22 interest earnings.

Fund Balance Appropriation

Fund balance is being appropriated to cover FY 22 budgeted expenditures over anticipated revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small and several large expenditures including \$244,010 in pass-through funding for the Legal Aid activity and \$230,635 in professional and contractual services. The increase is primarily due to an increase of \$39,642 in the pass-through funding for the legal aid activity.

Capital Outlay

The amount represents the funding provided for library materials in the Duval County Law Library.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Hazardous Waste Programs
Subfund - 15302

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	440,255	431,700	431,700	0.0%	0
Miscellaneous Revenue	19,141	8,181	3,536	(56.8%)	(4,645)
Fund Balance Appropriation	82,520	43,515	88,209	102.7%	44,694
TOTAL REVENUE	541,916	483,396	523,445	8.3%	40,049
EXPENDITURES					
Personnel Expenses	282,482	295,537	321,579	8.8%	26,042
Operating Expenses	83,710	120,551	116,684	(3.2%)	(3,867)
Other Uses	76,936	67,308	85,182	26.6%	17,874
TOTAL EXPENDITURES	443,128	483,396	523,445	8.3%	40,049

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

HAZARDOUS WASTE PROGRAM SUBFUND 15302

BACKGROUND

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

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This amount represents anticipated revenue from hazardous waste fees collections.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 22.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by a \$9,988 increase in pension costs and a \$7,325 increase in health insurance.

Operating Expenses

This category includes various small expenditures, the largest of which are \$41,798 in supervision allocation costs from the gas storage tank inspection fund, \$20,761 in computer system maintenance and security costs, and \$14,558 in fleet services charges.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tree Protection and Related Expenditures
Subfund - 15304

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	(35,328)	0	0		0
Charges for Services	1,319,292	0	0		0
Miscellaneous Revenue	3,374,722	389,348	397,915	2.2%	8,567
TOTAL REVENUE	4,658,686	389,348	397,915	2.2%	8,567
EXPENDITURES					
Personnel Expenses	70,486	69,209	77,711	12.3%	8,502
Operating Expenses	5,286,027	320,139	320,204	0.0%	65
Capital Outlay	0	0	0		0
Grants, Aids & Contributions	0	0	0		0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	5,356,513	389,348	397,915	2.2%	8,567

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	1	1	0
Part Time Hours	0	0	0

TREE PROTECTION FUND SUBFUND 15304

BACKGROUND

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. All monetary contributions are to be used exclusively for the planting trees, incidental landscaping and maintaining trees along the public rights-of-way and on public lands within Duval County.

Municipal code section 111.760 allows an 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

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUES

Miscellaneous Revenue

This amount represents an appropriation available revenue to offset the annually budgeted expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for the City's arborist including salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes several small expenditures as well as \$319,750 for tree maintenance which represents the 25% allowable funding as detailed above.

AUTHORIZED POSITION CAP

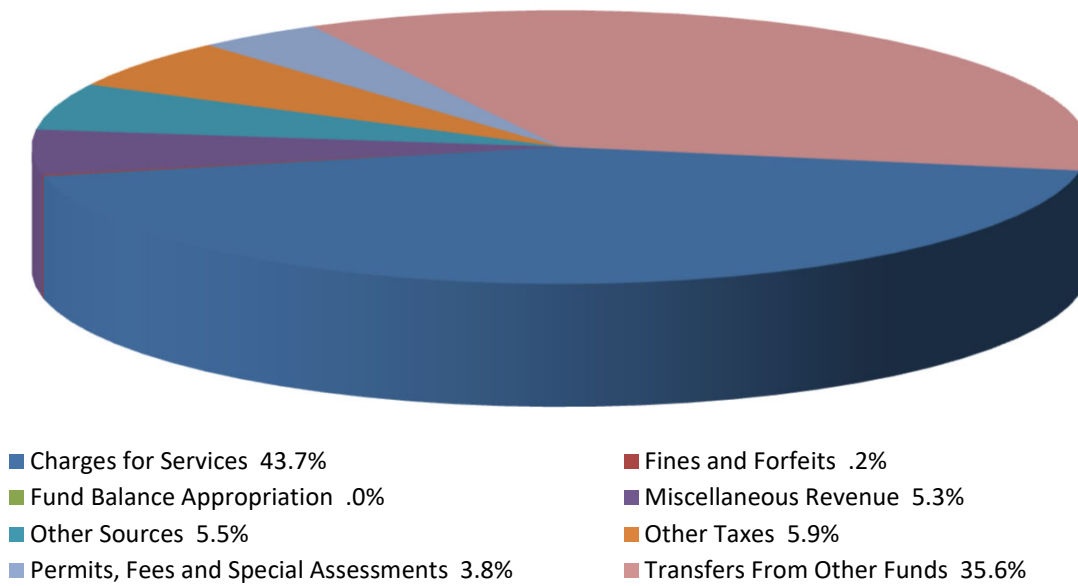
The authorized position cap is unchanged from the prior year.

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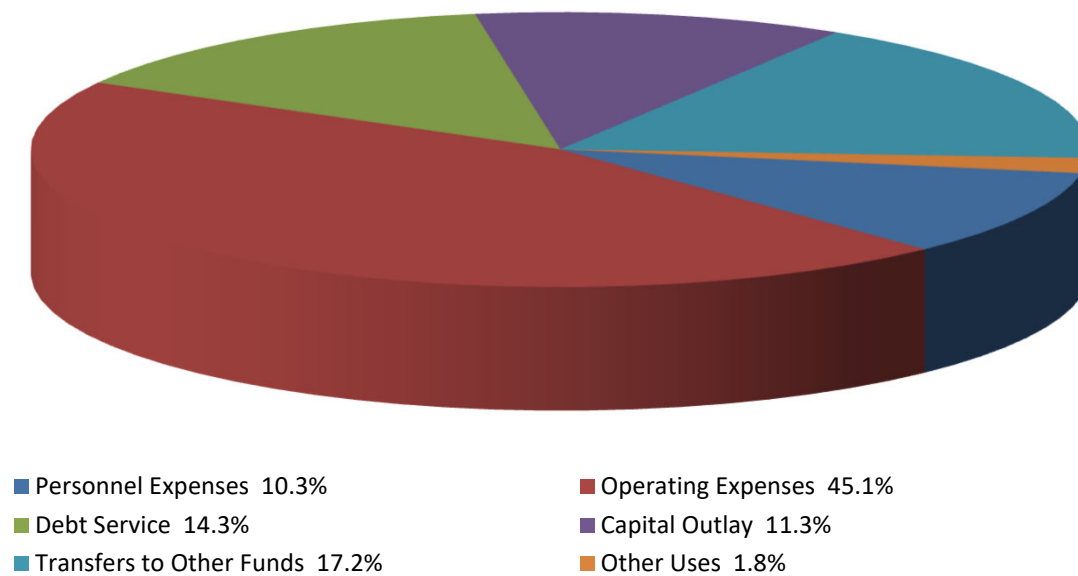
ENTERPRISE FUNDS

ENTERPRISE FUNDS

REVENUE BY CATEGORY



EXPENDITURES BY CATEGORY



ENTERPRISE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,022,662	1,636,989		87,004			589,286	4,335,941
42101	Motor Vehicle Inspection	276,338	48,647		1			52,426	377,412
43101	Solid Waste Disposal	7,820,408	71,865,403	2,978,511	1		15,583,586	2,623,590	100,871,499
43102	Contamination Assessment		167,423					134,918	302,341
43103	Landfill Closure	285,179	1,866,001		2			329,705	2,480,887
43105	Solid Waste General Capital Projects				14,896,650				14,896,650
43301	Solid Waste Facilities Mitigation							217,206	217,206
43302	Solid Waste Class III Mitigation							213,549	213,549
43303	Solid Waste Facilities Mitigation Projects						210,192		210,192
44101	Stormwater Service	7,902,775	11,627,992	853,117	2		10,762,013	658,005	31,803,904
44102	Stormwater Services - Capital Projects				10,762,013				10,762,013
45102	Equestrian Center - NFES Horse		466,139						466,139
46101	Sports Complex CIP			3,225,844	1,025,631		2,373,525		6,625,000
47101	City Venues - City		8,318,203	10,193,737	565,001		17,768,765		36,845,706
47102	City Venues - ASM	9,204,887	26,266,553						35,471,440
47103	Capital Projects - City Venues Surcharge				3,381,721				3,381,721
47105	City Venues - Debt Service			21,574,850					21,574,850
Total Enterprise Funds		27,512,249	122,263,350	38,826,059	30,718,026	0	46,698,081	4,818,685	270,836,450

Public Parking
Subfund - 41102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	3,885	3,500	3,500	0.0%	0
Charges for Services	2,568,077	3,263,921	3,415,298	4.6%	151,377
Fines and Forfeits	349,982	303,747	417,400	37.4%	113,653
Miscellaneous Revenue	122,425	82,082	99,743	21.5%	17,661
Transfers From Other Funds	0	0	400,000		400,000
Fund Balance Appropriation	563,071	203,962	0	(100.0%)	(203,962)
TOTAL REVENUE	3,607,441	3,857,212	4,335,941	12.4%	478,729
EXPENDITURES					
Personnel Expenses	1,906,953	2,007,948	2,022,662	0.7%	14,714
Operating Expenses	1,115,856	1,602,324	1,636,989	2.2%	34,665
Capital Outlay	95,997	3	87,004	100.0%	87,001
Other Uses	264,040	246,937	589,286	138.6%	342,349
TOTAL EXPENDITURES	3,382,846	3,857,212	4,335,941	12.4%	478,729

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	36	36	0
Part Time Hours	4,780	4,780	0

PUBLIC PARKING SUBFUND 41102

BACKGROUND

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 and monthly parking fees, as well as other fines and forfeitures.

SERVICE LEVELS

One-time funding has been provided to replace ageing entry / exit loops, purchase pay & display kiosks, add signage, and repaint worn parking space markings.

REVENUE

Charges for Services

This category includes monthly, daily and special events parking fees, late fees, collection fees and wrecker and towing fees.

Fines and Forfeits

This category includes parking fines, the police and fire pension fund contribution-contra revenue, disabled trust fund contribution-contra revenue and vehicle immobilization.

Transfers From Other Funds

Funding is being transferred from the General Fund – GSD (SF 00111) to offset a decrease in monthly parking revenue due to the extension of discounted parking rates for City employees, pursuant to ordinance 2021-587-E.

Miscellaneous Revenue

This category includes the FY 22 anticipated interest income, tenant revenue and other small miscellaneous revenue items.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several large expenditures including \$153,398 in miscellaneous Insurance, \$128,410 in supervision allocation, \$290,055 in repairs and maintenance and \$563,256 in internal service allocations as well as \$247,440 in hardware/software maintenance and licenses.

Capital Outlay

Funding has been provided to replace ageing entry / exit loops, purchase pay and display kiosks and add signage.

Other Uses

This category houses the charge for the City's indirect cost recovery study as well as a \$283,275 cash carryover.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Motor Vehicle Inspection
Subfund - 42101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	223,342	375,600	355,600	(5.3%)	(20,000)
Miscellaneous Revenue	5,701	3,285	943	(71.3%)	(2,342)
Fund Balance Appropriation	41,342	1,146	20,869	1,721.0%	19,723
TOTAL REVENUE	270,385	380,031	377,412	(0.7%)	(2,619)
EXPENDITURES					
Personnel Expenses	242,343	271,570	276,338	1.8%	4,768
Operating Expenses	50,790	51,654	48,647	(5.8%)	(3,007)
Capital Outlay	0	1	1	0.0%	0
Other Uses	61,004	56,806	52,426	(7.7%)	(4,380)
TOTAL EXPENDITURES	354,137	380,031	377,412	(0.7%)	(2,619)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION SUBFUND 42101

BACKGROUND

Code Section 110.407: The Fleet Management Division manages the motor vehicle inspection activity for the City that is required in the City's ordinance code section 680. During 2018 the Florida Legislature's preempted regulation of transportation network companies (i.e. Uber and Lyft) to the state and in response the Jacksonville City Council filed and approved ordinance 2019-183-E which replaced municipal code chapter 220 Vehicles for Hire. The new chapter 220 revised the City's taxi regulations to mirror the state's transportation network company regulations. It eliminated the taxi medallion / medallion renewal requirement and the vehicle inspection.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes revenues from inspection of school buses and wrecker application fees.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items, the largest of which are internal service charges totaling \$35,035.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Solid Waste Disposal
Subfund - 43101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	9,862,694	9,142,822	10,391,920	13.7%	1,249,098
Charges for Services	67,980,070	64,357,113	65,965,763	2.5%	1,608,650
Fines and Forfeits	3,432	2,500	2,500	0.0%	0
Miscellaneous Revenue	1,927,277	1,497,470	1,743,290	16.4%	245,820
Transfers From Other Funds	12,760,064	19,180,404	22,768,026	18.7%	3,587,622
Fund Balance Appropriation	610,448	0	0		0
TOTAL REVENUE	93,143,985	94,180,309	100,871,499	7.1%	6,691,190
EXPENDITURES					
Personnel Expenses	7,367,843	7,714,934	7,820,408	1.4%	105,474
Operating Expenses	66,860,652	69,486,532	71,865,403	3.4%	2,378,871
Capital Outlay	0	1	1	0.0%	0
Debt Service	1,881,127	1,740,959	2,978,511	71.1%	1,237,552
Transfers to Other Funds	8,788,421	13,155,864	15,583,586	18.5%	2,427,722
Other Uses	2,045,744	2,082,019	2,623,590	26.0%	541,571
TOTAL EXPENDITURES	86,943,787	94,180,309	100,871,499	7.1%	6,691,190

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	116	116	0
Part Time Hours	1,300	4,300	3,000

SOLID WASTE DISPOSAL SUBFUND 43101

BACKGROUND

The Solid Waste Disposal Fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities most notably in the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations. The fund also provides oversight for the Public Works activity of sanitation service for litter pick-up and large debris-illegal dumping within the General Fund – General Services District (Fund 00111).

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

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 \$42.8 million in residential solid waste user fees, \$10.9 million in commercial tipping fees, \$6.5 million in residential tipping fees and \$5.6 million in host fees.

Miscellaneous Revenue

This category includes anticipated interest earnings for FY 22, as well as funding for the sale of recyclable products and miscellaneous sales and charges.

Transfers From Other Funds

This amount represents a loan from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in personnel expenses is primarily due to increased pension costs of \$115,522.

Operating Expenses

This category represents most of the fund's expenses. Roughly, \$55.9 million is allocated to professional and contractual services of which: \$41.1 million represents garbage hauling services; \$11.9 million represents costs for the operation of Trail Ridge Landfill and \$2.8 million is for the processing and sale of residential recycling. Roughly, \$4.3 million is allocated to internal services charges of which \$3.5 million represents fleet services charges. The remaining \$11 million includes funding of \$10.3 million in landfill charges and \$1.1 million in miscellaneous services and charges for the treatment of landfill leachate. The net increase is due to CPI adjustments and increased contract rates primarily in the garbage and recycling contract of \$1,998,666 and an increase in projected tonnage of \$580,666.

Debt Service

This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds

This category includes two loan payments to the General Fund – General Services District (Fund 00111). A loan payment of \$565,625 for the debt service on a \$9 million loan pursuant to Ordinance 2018-458-E and \$19,180,404 which is a repayment of the FY 21 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

3,000 part-time hours were added as part of the budget process.

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Contamination Assessment
Subfund - 43102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	353,396	286,360	302,341	5.6%	15,981
Miscellaneous Revenue	50,629	0	0		0
TOTAL REVENUE	404,025	286,360	302,341	5.6%	15,981
EXPENDITURES					
Operating Expenses	94,976	199,270	167,423	(16.0%)	(31,847)
Other Uses	0	87,090	134,918	54.9%	47,828
TOTAL EXPENDITURES	94,976	286,360	302,341	5.6%	15,981

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CONTAMINATION ASSESSMENT SUBFUND 43102

BACKGROUND

The Solid Waste Division charges Internal and External Host fees in order to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal Host fees are applied to each Class I ton deposited in the Trail Ridge landfill and External Host Fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment subfund are assessed at the rate of \$0.24 per ton.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill. The net increase is being driven by an increase in external host fees.

EXPENDITURES

Operating Expenses

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

Other Uses

The FY 22 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for containment assessment activities.

Landfill Closure
Subfund - 43103

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,900,754	2,349,870	2,480,887	5.6%	131,017
Miscellaneous Revenue	998,458	0	0		0
TOTAL REVENUE	3,899,213	2,349,870	2,480,887	5.6%	131,017
EXPENDITURES					
Personnel Expenses	132,498	297,696	285,179	(4.2%)	(12,517)
Operating Expenses	1,532,070	1,707,696	1,866,001	9.3%	158,305
Capital Outlay	0	2	2	0.0%	0
Other Uses	0	344,476	329,705	(4.3%)	(14,771)
TOTAL EXPENDITURES	1,664,568	2,349,870	2,480,887	5.6%	131,017

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LANDFILL CLOSURE SUBFUND 43103

BACKGROUND

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 \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and Class III tons deposited at private landfills.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill. The net increase is being driven by an increase in external host fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation, and employer-provided benefits. The net decrease in personnel expenses is primarily due to a reduction of \$7,322 due to changes in the partial allocation of salaries for employees involved in the daily maintenance of the East and North landfills.

Operating Expenses

This category includes various expenditures, the largest of which are miscellaneous services and charges of \$1,555,582 for post-closure activities.

Other Uses

The FY 22 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste General Capital Projects
Subfund - 43105

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	2,865,000	18,626,323	14,896,650	(20.0%)	(3,729,673)
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	2,865,000	18,626,323	14,896,650	(20.0%)	(3,729,673)
EXPENDITURES					
Capital Outlay	0	18,626,323	14,896,650	(20.0%)	(3,729,673)
TOTAL EXPENDITURES	0	18,626,323	14,896,650	(20.0%)	(3,729,673)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE GENERAL CAPITAL PROJECTS SUBFUND 43105

BACKGROUND

This fund currently houses the FY 22 Solid Waste Capital Improvement Projects (CIP) related to the solid waste activity and does not contain capital improvement projects related to mitigation. Additional information on these project(s) can be found in the FY 2022-2026 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Other Sources

This category houses the FY 22 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

This is the available funding for the FY 22 Capital Improvement Plan.

- | | |
|---|--------------|
| ➤ Trail Ridge Landfill Expansion | \$11,396,650 |
| ➤ Environmental Compliance – Countywide | \$3,500,000 |

Solid Waste Facilities Mitigation
Subfund - 43301

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,260	226,450	209,167	(7.6%)	(17,283)
Miscellaneous Revenue	37,351	14,238	8,039	(43.5%)	(6,199)
TOTAL REVENUE	283,611	240,688	217,206	(9.8%)	(23,482)
EXPENDITURES					
Other Uses	0	240,688	217,206	(9.8%)	(23,482)
TOTAL EXPENDITURES	0	240,688	217,206	(9.8%)	(23,482)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION SUBFUND 43301

BACKGROUND

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.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

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 22.

EXPENDITURES

Other Uses

The FY 22 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Class III Mitigation
Subfund - 43302

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	241,170	141,350	209,057	47.9%	67,707
Miscellaneous Revenue	19,749	6,773	4,492	(33.7%)	(2,281)
TOTAL REVENUE	260,918	148,123	213,549	44.2%	65,426
EXPENDITURES					
Other Uses	0	148,123	213,549	44.2%	65,426
TOTAL EXPENDITURES	0	148,123	213,549	44.2%	65,426

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE CLASS III MITIGATION SUBFUND 43302

BACKGROUND

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.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This amount represents external host fees driven by the projected tonnage to be received at the private solid waste management facilities (Non-Class I) and offset by fees in construction and demolition permits pursuant to Ordinance 2019-55-E.

Miscellaneous Revenue

This category represents the anticipated interest earnings for FY 22.

EXPENDITURES

Other Uses

The FY 22 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Facilities Mitigation Projects
 Subfund - 43303

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,260	226,450	209,167	(7.6%)	(17,283)
Miscellaneous Revenue	5,782	25,000	1,025	(95.9%)	(23,975)
TOTAL REVENUE	252,043	251,450	210,192	(16.4%)	(41,258)
EXPENDITURES					
Capital Outlay	0	0	0		0
Transfers to Other Funds	241,625	251,450	210,192	(16.4%)	(41,258)
Other Uses	0	0	0		0
TOTAL EXPENDITURES	241,625	251,450	210,192	(16.4%)	(41,258)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 43303

BACKGROUND

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Tayé Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

Municipal code section 111.183 Tayé Brown Regional Park Improvement Trust Fund; a permanent, ongoing trust fund of the City, which shall carry forward each fiscal year. The fund is authorized to accept Council appropriations, gifts, fees, and other donations. Monies deposited in the fund, together with any interest accrued thereon, shall carry over fiscal years, to be used for the purposes set forth in Section 380.405, Ordinance Code, which is for improvements to Tayé Brown Regional Park.

This section of the municipal code is waived each year as part of the budget ordinance so that the annually budgeted revenue can be used to subsidize the City's [Equestrian Center](#).

REVENUE

Charges for Services

This category houses the FY 22 estimated internal host fee revenue.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 22.

EXPENDITURES

Transfers to Other Funds

The available revenue in this fund is being transferred out to support the operating cost of the contract with Northeast Florida Equestrian Society to run the Equestrian Center. This represents the funding flowing from this fund to the Equestrian Center fund (Fund 45102).

Stormwater Service
Subfund - 44101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	31,959,129	31,501,252	31,746,750	0.8%	245,498
Miscellaneous Revenue	621,656	283,379	57,154	(79.8%)	(226,225)
Transfers From Other Funds	2,895,775	0	0		0
Fund Balance Appropriation	380,334	0	0		0
TOTAL REVENUE	35,856,894	31,784,631	31,803,904	0.1%	19,273
EXPENDITURES					
Personnel Expenses	7,425,306	8,222,262	7,902,775	(3.9%)	(319,487)
Operating Expenses	11,456,527	11,434,194	11,627,992	1.7%	193,798
Capital Outlay	0	2	2	0.0%	0
Debt Service	2,368,471	643,812	853,117	32.5%	209,305
Transfers to Other Funds	11,287,062	10,725,188	10,762,013	0.3%	36,825
Other Uses	688,382	759,173	658,005	(13.3%)	(101,168)
TOTAL EXPENDITURES	33,225,748	31,784,631	31,803,904	0.1%	19,273

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	53	53	0
Part Time Hours	0	0	0

STORMWATER SERVICES SUBFUND 44101

BACKGROUND

The Stormwater Services Fund provides a dedicated funding source for stormwater services primarily through the Stormwater user fee and operating budgets in the Environmental Quality Division within the Neighborhoods Department and the Public Works Department. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection, and pumping systems and stormwater treatment facilities (ponds).

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category represents the anticipated Stormwater user fees, discounts, uncollectibles and late fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 22.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation, and employer-provided benefits. The net decrease in this category is mainly due to a reduction of \$195,588 in workers compensation costs and \$151,677 in salaries due to the allocation split between the General Fund – General Services District (Fund 00111) and Stormwater Service (Fund 44101).

Operating Expenses

This category includes various small items and several large expenditures including \$7.1 million in professional and contractual services for various flood and drainage mitigation projects, clean debris from storm canals and ditches, address stormwater treatment issues, maintain collection and pumping systems and maintenance of stormwater treatment facilities (ponds), as well as, \$3.4 million in fleet vehicle costs. The net increase is primarily due to increased costs of \$120,276 in repair and maintenance supplies.

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 the Stormwater Services - Capital Projects (Fund 44102). Per Municipal Code section 754.112, no greater of \$4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects and no less than \$6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Stormwater Services - Capital Projects
Subfund - 44102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	355,424	0	0		0
Miscellaneous Revenue	71,965	0	0		0
Other Sources	1,000	0	0		0
Transfers From Other Funds	10,614,766	10,725,188	10,762,013	0.3%	36,825
TOTAL REVENUE	11,043,154	10,725,188	10,762,013	0.3%	36,825
EXPENDITURES					
Operating Expenses	705	0	0		0
Capital Outlay	0	10,725,188	10,762,013	0.3%	36,825
Other Uses	0	0	0		0
TOTAL EXPENDITURES	705	10,725,188	10,762,013	0.3%	36,825

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 44102

BACKGROUND

The Stormwater Services – Capital Projects fund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings. Additional information on these project(s) can be found in the FY 2021-2025 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Transfers from Other Funds

This category represents a transfer from the Stormwater Services fund (SF 44101). Municipal code section 754.112 established in FY 16 requires that a set amount of the annual stormwater user fee be used for stormwater projects. The current code states that the greater of \$4.0 million or 15% of the total revenue received be appropriated for stormwater capital project and no less than \$6.0 million be spent on drainage system rehabilitation (DSR) capital projects. This formula along with the estimated stormwater fee, budgeted in the Stormwater Services fund, drive the amount of this transfer.

EXPENDITURES

Capital Outlay

This is the available funding for the FY 22 Capital Improvement Plan.

➤ Drainage System Rehabilitation - Capital Maintenance	\$4,200,000
➤ Dunn / Caney - Sapp Road Wet Detention	\$4,065,661
➤ Drainage System Rehabilitation - Capital Improvements	\$355,000
➤ Edgewood Circle - DSR	\$329,000
➤ Beauclerc Bluff Rd. - DSR	\$322,000
➤ Arlington / Pottsburg - Beach & Southside Pond	\$296,352
➤ Stormwater Project Development and Feasibility Studies	\$250,000
➤ Burnett Park Road – DSR	\$248,000
➤ Eunice Road - DSR	\$248,000
➤ Stormwater Pump Stations - Capital Maintenance	\$150,000
➤ Crest Drive - DSR	\$149,000
➤ Spires Avenue - DSR	\$149,000

Equestrian Center - NFES Horse
Subfund - 45102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	4,621	0	800		800
Transfers From Other Funds	493,239	466,139	465,339	(0.2%)	(800)
TOTAL REVENUE	497,860	466,139	466,139	0.0%	0
EXPENDITURES					
Operating Expenses	521,573	466,139	466,139	0.0%	0
TOTAL EXPENDITURES	521,573	466,139	466,139	0.0%	0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY SUBFUND 45102

BACKGROUND

Ordinance 2014-331-E transferred the management of the [Equestrian Center](#) from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2021-2022.

REVENUE

Transfers From Other Funds

This amount represents the FY 22 subsidy to the Equestrian Center of \$255,147 from the General Funding Operating (Fund 00111) and \$210,192 from the Teye' Brown Regional Trust Fund (Fund 43303).

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 22.

Sports Complex CIP
Subfund - 46101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	5,864,254	4,716,000	6,625,000	40.5%	1,909,000
Miscellaneous Revenue	140,314	0	0		0
Transfers From Other Funds	0	667,633	0	(100.0%)	(667,633)
TOTAL REVENUE	6,004,568	5,383,633	6,625,000	23.1%	1,241,367
EXPENDITURES					
Capital Outlay	127,062	0	1,025,631		1,025,631
Debt Service	1,725,531	3,260,108	3,225,844	(1.1%)	(34,264)
Transfers to Other Funds	2,123,025	2,123,525	2,373,525	11.8%	250,000
TOTAL EXPENDITURES	3,975,618	5,383,633	6,625,000	23.1%	1,241,367

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP SUBFUND 46101

BACKGROUND

Municipal Section 111.136 mandates that the Convention Development Tax (aka bed tax) collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Jacksonville Baseball Stadium. The main source of revenue in this fund is a bed tax which is a levy imposed by a local government on hotel stays within its jurisdiction.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 22. The large increase is being driven by the post Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Transfers From Other Funds

The transfer from the General Fund – General Services District that was required in FY 21, due to Covid, has been removed.

EXPENDITURES

Capital Outlay

This category houses the available funding which will be used for capital maintenance after paying for the FY 22 required debt service.

Debt Service

This amount represents the transfer out to the debt service fund to pay for the FY 22 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

This amount represents a transfer to the City Venues – Debt Service fund (SF 47105) to pay the debt service related to the amphitheater / flex field.

City Venues - City
Subfund - 47101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	8,303,829	7,000,004	9,225,004	31.8%	2,225,000
Charges for Services	148,742	244,170	244,170	0.0%	0
Miscellaneous Revenue	5,520,126	4,644,366	4,669,011	0.5%	24,645
Transfers From Other Funds	16,419,973	19,893,623	22,707,521	14.1%	2,813,898
TOTAL REVENUE	30,392,670	31,782,163	36,845,706	15.9%	5,063,543
EXPENDITURES					
Operating Expenses	7,373,600	8,046,292	8,318,203	3.4%	271,911
Capital Outlay	648,662	590,898	565,001	(4.4%)	(25,897)
Debt Service	10,050,659	10,191,806	10,193,737	0.0%	1,931
Transfers to Other Funds	13,604,036	12,953,167	17,768,765	37.2%	4,815,598
TOTAL EXPENDITURES	31,676,957	31,782,163	36,845,706	15.9%	5,063,543

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - CITY SUBFUND 47101

BACKGROUND

ASM Global has been retained by the City to manage six public facilities which include TIAA Bank Field, the VyStar Veterans Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for the Performing Arts, Prime Osborn Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM Global was approved by Ordinance 2017-375-E. The contract has a term of April 1, 2017 to March 31, 2022 with two additional one-year renewal periods. This fund contains the City's costs related to the venues.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development of \$7,225,000 and state sales tax rebate of \$2,000,004. The large increase is being driven by the post Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Charges for Services

This category includes the estimated daily parking fee revenue to be collected during events across the City's venues.

Miscellaneous Revenue

This category includes rental of city facility revenue, the VyStar naming proceeds of \$573,682 and the Jacksonville Jaguar supplemental rent payment of \$3,885,526, per Amendment 8 of the lease.

Transfers From Other Funds

This category houses the annual subsidy from the General Fund – General Services District fund (SF 00111) to balance the fund.

EXPENDITURES:

Operating Expenses

This category includes the City's annual costs at the Venues including utility costs of \$5.45 million, miscellaneous insurance of \$2.28 million, internal service charges of \$363,729 and contractual services for the ASM and incentive fees pursuant to Ordinance 2017-0375-E of \$229,152. The net increase is being driven by a \$191,777 increase in miscellaneous insurance.

Capital Outlay

Capital funding has been provided for capital maintenance at each of the venues.

Debt Service

This represents debt service payments for capital improvements at the municipal stadium.

Transfers to Other Funds

This category includes a \$17,711,397 transfer to the City Venues – ASM subfund (SF 47102) to balance that fund and a \$57,368 transfer to the Jacksonville Veterans Memorial Wall Trust (SF 11518) which represents 10% of the annual naming rights revenue as required by the agreement with VyStar.

City Venues - ASM
Subfund - 47102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	11,857,167	14,046,605	10,133,125	(27.9%)	(3,913,480)
Miscellaneous Revenue	6,861,348	9,395,340	7,626,918	(18.8%)	(1,768,422)
Transfers From Other Funds	12,633,961	12,797,470	17,711,397	38.4%	4,913,927
TOTAL REVENUE	31,352,476	36,239,415	35,471,440	(2.1%)	(767,975)
EXPENDITURES					
Personnel Expenses	8,178,325	8,800,341	9,204,887	4.6%	404,546
Operating Expenses	25,300,899	27,439,074	26,266,553	(4.3%)	(1,172,521)
Capital Outlay	0	0	0		0
TOTAL EXPENDITURES	33,479,224	36,239,415	35,471,440	(2.1%)	(767,975)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - ASM SUBFUND 47102

BACKGROUND

ASM Global has been retained by the City to manage six public facilities which include TIAA Bank Field, the VyStar Veterans Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for the Performing Arts, Prime Osborn Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2017-375-E. The contract has a term of April 1, 2017 to March 31, 2022 with two additional one-year renewal periods. This fund contains the costs for the operation and management of the venues which run through ASM Global.

SERVICE LEVELS

The budget submitted by ASM for FY 21 was based on normal event / service levels, however, the FY 22 budget assumes a return to 75% of pre-Covid levels. The FY 22 expense budget includes funding of \$362,500 for additional ASM full-time and contract employees as well as \$375,000 for repairs and maintenance.

REVENUE

Charges for Services

This category includes \$6,935,625 in contractual service revenue for events, \$2,400,000 in ticket surcharge revenue and \$797,500 in parking fees. The decrease is being driven based on the service level assumptions mentioned above.

Miscellaneous Revenue

This category houses a variety of revenues which are collected by ASM, the largest of which are \$700,000 in advertising fees, \$2,377,000 in rental of city facilities and \$3,490,000 in concession sales. The decrease is being driven based on the service level assumptions mentioned above.

Transfers From Other Funds

This represents the subsidy from the City Venues – City subfund (SF 47101) to balance the fund.

EXPENDITURES:

Personnel Expenses

This category includes estimated personnel expenses for the ASM employees who operate the City's venues.

Operating Expenses

This category includes a variety of expenditures the largest of which are \$18.1 million in professional and contractual services for event contractual obligations, payment of overtime for public safety personnel to staff various events within the City's venues, cleaning and security services and \$4.6 million in repairs and maintenance.

Capital Projects - City Venues Surcharge
 Subfund - 47103

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,470,884	2,082,656	3,329,270	59.9%	1,246,614
Miscellaneous Revenue	100,642	50,923	52,451	3.0%	1,528
TOTAL REVENUE	2,571,526	2,133,579	3,381,721	58.5%	1,248,142
EXPENDITURES					
Capital Outlay	156,750	2,133,579	3,381,721	58.5%	1,248,142
TOTAL EXPENDITURES	156,750	2,133,579	3,381,721	58.5%	1,248,142

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CAPITAL PROJECTS – CITY VENUES SURCHARGE SUBFUND 47103

BACKGROUND

Municipal Section 123.102(e) 1-3 authorizes 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.

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. The large increase is being driven by the post Covid economic recovery on events and event capacity.

Miscellaneous Revenue

This category houses 20% of the annual rental fee for the Baseball stadium pursuant to ordinance 2018-574-E.

EXPENDITURES

Capital Outlay

The amount includes the capital funding supported by the user fee at the various venues as listed below:

➤ Municipal Stadium	\$1,889,940
➤ Arena	\$763,912
➤ Performing Arts Center	\$490,786
➤ Baseball Stadium	\$152,540
➤ Administrative Support	\$84,543

City Venues - Debt Service
Subfund - 47105

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	103,301	68,652	69,486	1.2%	834
Transfers From Other Funds	18,858,085	21,287,697	21,505,364	1.0%	217,667
TOTAL REVENUE	18,961,385	21,356,349	21,574,850	1.0%	218,501
EXPENDITURES					
Debt Service	20,186,528	21,356,349	21,574,850	1.0%	218,501
TOTAL EXPENDITURES	20,186,528	21,356,349	21,574,850	1.0%	218,501

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**CITY VENUES – DEBT SERVICE
SUBFUND 47105**

BACKGROUND

This subfund receives various transfers from other subfunds which, along with any accumulated interest in the subfund, 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

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 22 which will be used to pay a portion of the debt service costs for FY 22.

Transfers From Other Funds

This amount represents transfers from other funds to pay the anticipated FY 21 debt service for capital projects at the city's venues.

➤ City Venue – City (SF 47101)	\$10,193,737
➤ Better Jacksonville Trust Fund (SF 11001)	\$5,712,258
➤ Sports Complex Capital Improvement Projects (SF 46101)	\$5,599,369

EXPENDITURES

Debt Service

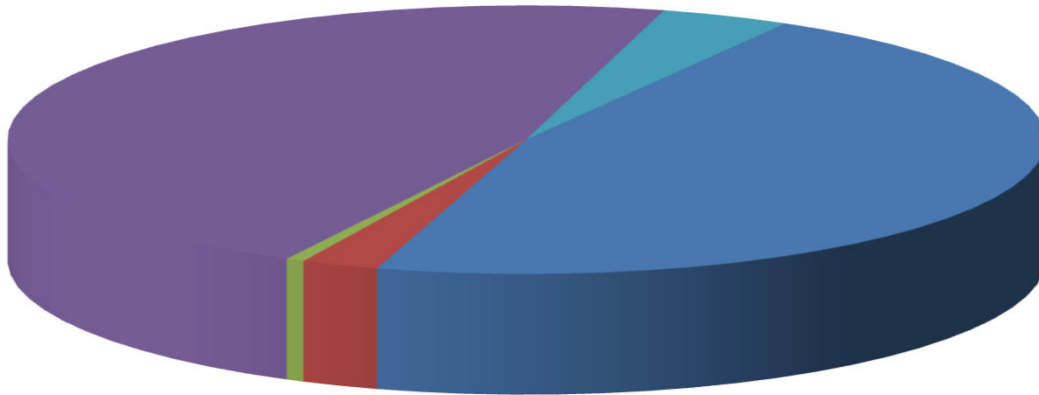
This category houses both the FY 22 principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

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INTERNAL SERVICE FUNDS

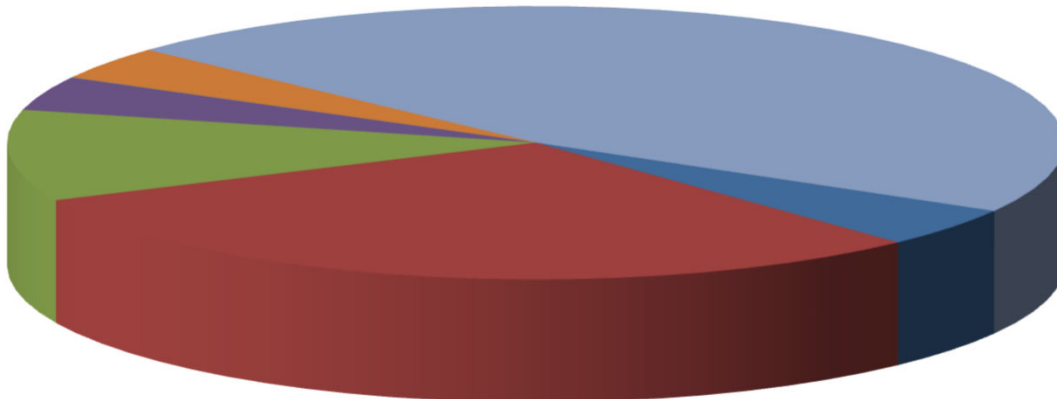
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 46.3%
- Miscellaneous Revenue .6%
- Transfers From Other Funds 4.0%
- Fund Balance Appropriation 2.4%
- Other Sources 46.7%

EXPENDITURES BY CATEGORY



- Personnel Expenses 4.7%
- Debt Service 10.8%
- Grants, Aids & Contributions .0%
- Other Uses 46.4%
- Operating Expenses 30.1%
- Capital Outlay 4.0%
- Transfers to Other Funds 4.0%

INTERNAL SERVICE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	7,099,707	24,793,783		2			886,863	32,780,355
51102	Motor Pool - Vehicle Replacement	257,195	139,628	5,047,250	1		31,653,602	74,756	37,172,432
51103	Motor Pool - Direct Replacement								31,786,000
52101	Copy Center	293,970	2,317,096		10,001			127,874	2,748,941
53101	Information Technologies	13,431,491	28,531,815		4	19,868		1,095,910	43,079,088
53102	Radio Communication	844,887	1,717,179	439,500	760,632	234,228		155,088	4,151,514
53104	Technology Equipment Refresh		40,832		1,508,217				1,549,049
53105	Radio Equipment Refresh							578,762	578,762
53106	IT System Development Fund			7,858,400	430,660			(7,858,400)	430,660
54101	Public Building Allocations	4,757,260	39,847,034		8,252		2,320,489	1,208,004	48,141,039
55101	Office Of General Counsel	9,768,797	1,995,084		1			1,086,807	12,850,689
56101	Self Insurance	1,860,312	51,512,153		2			558,586	53,931,053
56201	Group Health	1,016,793	94,250,849		1			204,528	95,472,171
56301	Insured Programs	780,921	12,414,080		3			101,391	13,296,395
57101	Debt Management Fund			79,072,042				399,895,499	478,967,541
Total Internal Service Funds		40,111,333	257,559,533	92,417,192	34,503,776	254,096	33,974,091	398,115,668	856,935,689

Motor Pool
Subfund - 51101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	25,744,044	30,085,850	32,302,526	7.4%	2,216,676
Miscellaneous Revenue	453,847	435,000	477,829	9.8%	42,829
Fund Balance Appropriation	653,293	621,203	0	(100.0%)	(621,203)
TOTAL REVENUE	26,851,185	31,142,053	32,780,355	5.3%	1,638,302
EXPENDITURES					
Personnel Expenses	5,785,078	6,960,122	7,099,707	2.0%	139,585
Operating Expenses	18,651,225	23,276,344	24,793,783	6.5%	1,517,439
Capital Outlay	255,399	2	2	0.0%	0
Other Uses	918,887	905,585	886,863	(2.1%)	(18,722)
TOTAL EXPENDITURES	25,610,589	31,142,053	32,780,355	5.3%	1,638,302

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	106	106	0
Part Time Hours	9,802	9,802	0

MOTOR POOL SUBFUND 51101

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for warranty work, and contribution-loss deductible revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by increased pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including \$13.1 million for fuel, \$4.5 million for parts / tires and \$4.1 million sublet repairs (vehicle repairs by outside vendors). The net increase is being driven by a \$2.0 million increase in estimated fuel costs which is somewhat offset by the removal of \$700,000 for a FY 21 IT charge for the new fleet management software system.

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 - Vehicle Replacement
Subfund - 51102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	30,810,552	31,210,422	31,067,122	(0.5%)	(143,300)
Miscellaneous Revenue	1,267,521	1,857,393	2,473,263	33.2%	615,870
Fund Balance Appropriation	81,567	20,247	3,632,047	17,838.7%	3,611,800
TOTAL REVENUE	32,159,640	33,088,062	37,172,432	12.3%	4,084,370
EXPENDITURES					
Personnel Expenses	248,355	257,993	257,195	(0.3%)	(798)
Operating Expenses	537,412	129,511	139,628	7.8%	10,117
Capital Outlay	39,632	1	1	0.0%	0
Debt Service	8,289,750	8,290,000	5,047,250	(39.1%)	(3,242,750)
Transfers to Other Funds	25,481,850	24,279,732	31,653,602	30.4%	7,373,870
Other Uses	154,104	130,825	74,756	(42.9%)	(56,069)
TOTAL EXPENDITURES	34,751,103	33,088,062	37,172,432	12.3%	4,084,370

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	3	3	0
Part Time Hours	0	0	0

MOTOR POOL - VEHICLE REPLACEMENT SUBFUND 51102

BACKGROUND

This internal service fund accumulates and allocates the costs for the replacement of City owned vehicles. The fund also houses the operating costs and debt service associated with vehicle replacement.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

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 increase is being driven by the addition of \$685,750 in surplus sales for two helicopters which are part of the FY 22 vehicle replacement schedule.

Fund Balance Appropriation

Available fund balance is being appropriated to help fund the FY 22 vehicle replacements and eliminate any need for borrowed funds.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items, the largest of which are supervision allocation of \$78,731, miscellaneous services and charges of \$42,000 and IT internal service charges of \$12,181. The net increase is being driven by an increase of \$10,088 in the supervision allocation from the motor pool operating fund (SF 51101).

Debt Service

This amount represents the interest and principal debt repayment for vehicles previously purchased with borrowed funds. The debt service for vehicles previously purchased with borrowed funds will drop off completely in FY 23.

Transfers to Other Funds

This is the excess revenue over expenditure total in this subfund that is available to fund the FY 22 vehicle replacements and is being transferred to the Direct Replacement fund (SF 51103).

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
Subfund - 51103

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	656,664	160,000	132,398	(17.3%)	(27,602)
Transfers From Other Funds	27,122,663	24,279,732	31,653,602	30.4%	7,373,870
Fund Balance Appropriation	2,170,075	761,631	0	(100.0%)	(761,631)
TOTAL REVENUE	29,949,402	25,201,363	31,786,000	26.1%	6,584,637
EXPENDITURES					
Capital Outlay	27,211,729	25,201,363	31,786,000	26.1%	6,584,637
TOTAL EXPENDITURES	27,211,729	25,201,363	31,786,000	26.1%	6,584,637

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103

BACKGROUND

This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through borrowing.

REVENUE

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

This amount includes a transfer from the Vehicle Replacement fund (SF 51102) to fund the FY 22 vehicle replacements.

EXPENDITURES

Capital Outlay

This is the total capital requirement for the FY 22 vehicle replacement that will be purchased with cash. The budget ordinance 2021-0504-E schedule B4c contains a complete list of all vehicles proposed to be replaced and/or purchased in FY 22, which can be found at:

[City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/City_of_Jacksonville)

Copy Center
Subfund - 52101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,231,397	2,701,774	2,723,585	0.8%	21,811
Miscellaneous Revenue	9,955	6,228	1,898	(69.5%)	(4,330)
Fund Balance Appropriation	23,458	23,458	23,458	0.0%	0
TOTAL REVENUE	2,264,809	2,731,460	2,748,941	0.6%	17,481
EXPENDITURES					
Personnel Expenses	273,103	296,703	293,970	(0.9%)	(2,733)
Operating Expenses	1,919,340	2,294,852	2,317,096	1.0%	22,244
Capital Outlay	0	1	10,001	100.0%	10,000
Transfers to Other Funds	0	0	0		0
Other Uses	208,943	139,904	127,874	(8.6%)	(12,030)
TOTAL EXPENDITURES	2,401,386	2,731,460	2,748,941	0.6%	17,481

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

COPY CENTER SUBFUND 52101

BACKGROUND

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. 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 cover \$10,000 in one-time capital outlay funding and to carryover a portion of an operating contingency that will drop into fund balance at FY 21 year-end.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.4 million for the city's consolidated copier contract, \$571,450 for citywide postage and \$163,500 for external printing. The increase is being driven by an anticipated increase in USPS costs of \$21,450.

Capital Outlay

One-time capital funding has been provided to replace a large paper cutter in the copy center.

Other Uses

This category includes a \$114,416 charge for the City's indirect cost recovery study and a \$13,458 operating contingency.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Information Technologies
Subfund - 53101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	35,343,394	38,633,528	42,456,711	9.9%	3,823,183
Miscellaneous Revenue	261,344	92,108	55,369	(39.9%)	(36,739)
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	2,386,652	1,191,898	567,008	(52.4%)	(624,890)
TOTAL REVENUE	37,991,390	39,917,534	43,079,088	7.9%	3,161,554
EXPENDITURES					
Personnel Expenses	12,788,227	13,318,565	13,431,491	0.8%	112,926
Operating Expenses	20,176,153	25,145,585	28,531,815	13.5%	3,386,230
Capital Outlay	662,521	1	4	300.0%	3
Grants, Aids & Contributions	14,901	19,869	19,868	0.0%	(1)
Other Uses	1,037,153	1,433,514	1,095,910	(23.6%)	(337,604)
TOTAL EXPENDITURES	34,678,956	39,917,534	43,079,088	7.9%	3,161,554

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	121	120	(1)
Part Time Hours	14,660	14,660	0

INFORMATION TECHNOLOGIES SUBFUND 53101

BACKGROUND

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to cover various one-time expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by increases in overtime and pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including \$951,584 in IT equipment replacement charges, \$1.1 million for IT contractor employees, \$3.35 million for telephone and data lines, \$4.53 million hardware and software maintenance and licenses, \$4.9 million for software hosting, and \$11.0 million for system development charges. The net increase is being driven by increases in software hosting of \$485,079 and a \$2.8 million increase in system development charges for the financial enterprise solution or 1Cloud.

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

One position was transferred to the Accounting Division within the General Fund – GSD as part of the budget process.

Radio Communication
Subfund - 53102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	4,898,583	3,420,592	4,139,750	21.0%	719,158
Miscellaneous Revenue	54,701	16,164	11,764	(27.2%)	(4,400)
Other Sources	0	0	0		0
Fund Balance Appropriation	196,973	336,693	0	(100.0%)	(336,693)
TOTAL REVENUE	5,150,257	3,773,449	4,151,514	10.0%	378,065
EXPENDITURES					
Personnel Expenses	830,715	846,413	844,887	(0.2%)	(1,526)
Operating Expenses	1,212,546	1,659,049	1,717,179	3.5%	58,130
Capital Outlay	1,163,099	336,694	760,632	125.9%	423,938
Debt Service	1,544,442	549,029	439,500	(19.9%)	(109,529)
Grants, Aids & Contributions	217,125	243,626	234,228	(3.9%)	(9,398)
Other Uses	155,945	138,638	155,088	11.9%	16,450
TOTAL EXPENDITURES	5,123,871	3,773,449	4,151,514	10.0%	378,065

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	10	10	0
Part Time Hours	0	0	0

RADIO COMMUNICATION SUBFUND 53102

BACKGROUND

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several large expenditures including \$191,000 for repairs and maintenance, \$207,462 in IT computer system maintenance and security charges, \$223,138 in supervision allocation charges from the IT operating fund (SF 53101) and \$739,909 in an agreement with Motorola for the city's radio hardware / software. The net increase is being driven by a \$110,991 increase in IT computer system maintenance and security charges.

Capital Outlay

Funding has been provided to purchase required radio equipment for new police and fire vehicles / apparatus and new JFRD positions.

Debt Service

The budgeted amount is the estimated debt repayment for the fire station paging project.

Grants, Aids & Contributions

This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Technology Equipment Refresh
Subfund - 53104

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,534,561	2,623,177	1,070,284	(59.2%)	(1,552,893)
Miscellaneous Revenue	14,282	5,714	4,508	(21.1%)	(1,206)
Fund Balance Appropriation	149,527	0	474,257		474,257
TOTAL REVENUE	2,698,370	2,628,891	1,549,049	(41.1%)	(1,079,842)
EXPENDITURES					
Operating Expenses	1,622,915	830,633	40,832	(95.1%)	(789,801)
Capital Outlay	615,174	1,548,927	1,508,217	(2.6%)	(40,710)
Other Uses	0	249,331	0	(100.0%)	(249,331)
TOTAL EXPENDITURES	2,238,090	2,628,891	1,549,049	(41.1%)	(1,079,842)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TECHNOLOGY EQUIPMENT REFRESH SUBFUND 53104

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

Additional information can be found on the fiscal year 2022-2026 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This amount represents the customer billings for both the FY 22 approved and previously approved equipment replacement.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to help fund the FY 22 technology equipment refresh.

EXPENDITURES

Operating Expenses

This category includes the contractual services cost for deploying equipment as well as any equipment costs for computer, telecommunication, servers and network equipment that do not meet the \$1,000 capital threshold.

- Network equipment \$40,832

Capital Outlay

This category includes equipment costs for various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.

- JFRD MDT equipment \$18,440
- Servers \$49,524
- Network equipment \$348,240
- IT Backup and Recovery Server \$1,092,013

Radio Equipment Refresh
Subfund - 53105

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,510,355	3,475,997	578,762	(83.3%)	(2,897,235)
Miscellaneous Revenue	3,140	5,298	0	(100.0%)	(5,298)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	3,513,495	3,481,295	578,762	(83.4%)	(2,902,533)
EXPENDITURES					
Capital Outlay	3,478,285	3,481,295	0	(100.0%)	(3,481,295)
Other Uses	0	0	578,762		578,762
TOTAL EXPENDITURES	3,478,285	3,481,295	578,762	(83.4%)	(2,902,533)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RADIO EQUIPMENT REFRESH SUBFUND 53105

BACKGROUND

This internal service fund was created in fiscal year 15-16 to account for the refresh and replacement of the City's radio equipment.

The remaining mobile and portable radio equipment refresh will now be funded with funding from the American Rescue Plan pursuant to ordinance 2021-0516-E. At the close of FY 22 any remaining cash in this fund will be transferred to the Technology Equipment Refresh fund (SF 53104).

Additional information can be found on the fiscal year 2022-2026 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This amount represents the final billing to customers for the FY 21 mobile radio replacements.

EXPENDITURES

Other Uses

The revenue generated from the customer billing mentioned above is being placed in a cash carryover for future appropriation.

IT System Development Fund
Subfund - 53106

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	11,571,963	18,733,567	430,660	(97.7%)	(18,302,907)
Miscellaneous Revenue	75,725	0	0		0
Other Sources	10,800,000	16,270,804	0	(100.0%)	(16,270,804)
TOTAL REVENUE	22,447,688	35,004,371	430,660	(98.8%)	(34,573,711)
EXPENDITURES					
Personnel Expenses	192,649	0	0		0
Operating Expenses	0	0	0		0
Capital Outlay	1,583,984	18,733,567	430,660	(97.7%)	(18,302,907)
Debt Service	4,808,174	8,144,976	7,858,400	(3.5%)	(286,576)
Transfers to Other Funds	0	0	0		0
Other Uses	0	8,125,828	(7,858,400)	(196.7%)	(15,984,228)
TOTAL EXPENDITURES	6,584,807	35,004,371	430,660	(98.8%)	(34,573,711)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

IT SYSTEM DEVELOPMENT FUND SUBFUND 53106

BACKGROUND

This all-year internal service fund was created in fiscal year 2018-2019 and will house the IT system development projects for fiscal year 2017-2018 and onward. This fund is also project driven which will allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

Additional information can be found on the fiscal year 2022-2026 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This revenue consists of internal service revenues from charges billed to other departments and agencies for FY 22 projects and previously approved projects on the five-year IT system development plan.

Other Sources

No additional borrowed funds are being appropriated for FY 22.

EXPENDITURES

Capital Outlay

This amount represents the capital funding for the FY 22 projects. The detail by project, including operating costs, can be found in the Capital Projects section of this document.

- Security Upgrades - Technology / ITD \$118,000
- City Council Chamber Upgrades \$312,660

Debt Service

This amount represents the estimated FY 22 interest and principal payback for loans issued for projects included in this fund.

Other Uses

In prior years, estimated revenues over expenses were placed in a cash carryover due to the timing between the capital outlay expenditure and the debt repayment charges. In FY 22 the all-years budgetary balance is being used to fund the FY 22 debt service payment.

Public Building Allocations
Subfund - 54101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	45,912,397	47,016,165	47,574,652	1.2%	558,487
Miscellaneous Revenue	485,068	326,236	202,882	(37.8%)	(123,354)
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	624,585	624,585	363,505	(41.8%)	(261,080)
TOTAL REVENUE	47,022,050	47,966,986	48,141,039	0.4%	174,053
EXPENDITURES					
Personnel Expenses	4,756,971	4,796,388	4,757,260	(0.8%)	(39,128)
Operating Expenses	35,217,027	38,790,339	39,847,034	2.7%	1,056,695
Capital Outlay	18,248	35,852	8,252	(77.0%)	(27,600)
Transfers to Other Funds	3,221,342	3,245,136	2,320,489	(28.5%)	(924,647)
Other Uses	1,042,371	1,099,271	1,208,004	9.9%	108,733
TOTAL EXPENDITURES	44,255,959	47,966,986	48,141,039	0.4%	174,053

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	62	61	(1)
Part Time Hours	1,146	1,146	0

PUBLIC BUILDING ALLOCATIONS SUBFUND 54101

BACKGROUND

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

SERVICE LEVELS

Additional funding of \$42,444 was provided to increase security at the Yates building.

REVENUE

Charges for Services

This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This amount represents the tenant revenue for non-City occupants of city buildings and anticipated interest earnings for FY 22. The decrease is due to a \$52,918 decrease in estimated interest earnings and a \$70,436 decrease in tenant revenue.

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 with the remaining balance to cover one-time costs.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net decrease is being driven by the transfer of a position to the Library.

Operating Expenses

This category is made of various small items and several large expenditures for City buildings and building maintenance including \$15.8 million in utility costs, \$2.7 million in contractual services for building maintenance, \$2.4 million for repairs / maintenance, \$2.3 million for building security, \$2.3 million for building janitorial and cleaning, and \$2.2 million for miscellaneous insurance on City buildings. The net increase is being driven by increased costs in utilities, various professional and contractual services and the addition of \$318,629 in IT system development charges for the Courthouse Complex Antenna System Replacement project.

Capital Outlay

Capital funding has been provided to replace automated external defibrillators at various city buildings.

Transfers to Other Funds

This represents a transfer from this fund to the General Fund – GSD (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

Other Uses

This category includes a \$1,162,749 charge for the City's indirect cost recovery study and \$45,255 in an operating contingency.

AUTHORIZED POSITION CAP

A position dedicated to the Jacksonville Public Library was transferred to the Library as part of the budget process.

Office Of General Counsel
Subfund - 55101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	10,969,469	11,995,783	12,144,675	1.2%	148,892
Miscellaneous Revenue	17,973	28,790	16,985	(41.0%)	(11,805)
Fund Balance Appropriation	939,029	939,029	689,029	(26.6%)	(250,000)
TOTAL REVENUE	11,926,471	12,963,602	12,850,689	(0.9%)	(112,913)
EXPENDITURES					
Personnel Expenses	8,888,784	9,662,959	9,768,797	1.1%	105,838
Operating Expenses	2,078,680	2,266,732	1,995,084	(12.0%)	(271,648)
Capital Outlay	0	1	1	0.0%	0
Other Uses	340,836	1,033,910	1,086,807	5.1%	52,897
TOTAL EXPENDITURES	11,308,300	12,963,602	12,850,689	(0.9%)	(112,913)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	73	73	0
Part Time Hours	2,600	2,600	0

**OFFICE OF GENERAL COUNSEL
SUBFUND 55101**

BACKGROUND

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, independent authorities, and boards/commissions of the government.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

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 anticipated interest earnings for FY 22 and anticipated miscellaneous sales and charges for litigation costs such as requests for copies, garnishments, or public records requests. The change in this category is entirely attributable to anticipated reduction in interest earnings during FY 22.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. There is no cost-of-living increase included in the FY 22 budget. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which is \$829,337 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). The change in this category is almost entirely attributable to the removal of \$250,000 in ancillary legal fees that were funded as a one-time expense for FY 21.

Other Uses

This category includes a \$397,778 charge for the City's indirect cost recovery study and a \$689,029 operating contingency. The change in this category is being driven by a slight increase in indirect costs charged for FY 22.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Self Insurance
Subfund - 56101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	43,099,237	48,145,889	52,522,397	9.1%	4,376,508
Miscellaneous Revenue	4,930,717	1,606,213	1,210,913	(24.6%)	(395,300)
Transfers From Other Funds	0	0	0		0
Fund Balance Appropriation	765,606	211,289	197,743	(6.4%)	(13,546)
TOTAL REVENUE	48,795,560	49,963,391	53,931,053	7.9%	3,967,662
EXPENDITURES					
Personnel Expenses	1,685,907	1,787,463	1,860,312	4.1%	72,849
Operating Expenses	41,794,272	47,640,394	51,512,153	8.1%	3,871,759
Capital Outlay	8,849	2	2	0.0%	0
Transfers to Other Funds	494,313	0	0		0
Other Uses	581,941	535,532	558,586	4.3%	23,054
TOTAL EXPENDITURES	44,565,282	49,963,391	53,931,053	7.9%	3,967,662

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	23	24	1
Part Time Hours	2,600	2,600	0

SELF INSURANCE SUBFUND 56101

BACKGROUND

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

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022. The additional position is being added to handle increases in the workload for existing programs / services.

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 22 estimates for investment pool earnings and earnings from escrow deposits.

Fund Balance Appropriation

Available fund balance is being appropriated to carryover an operating contingency that will drop into fund balance at FY 21 year-end with the remaining to cover potential FY 22 costs for the ergonomic assessment program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by the additional position.

Operating Expenses

This category contains various small operating costs as well as the actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs, which makes up \$45.8 million of the total budget and accounts for \$3.4 million of the increase from the prior year.

Other Uses

This category includes a \$534,843 charge for the City's indirect cost recovery study and \$23,743 in an operating contingency.

AUTHORIZED POSITION CAP

A position was moved into this fund from Finance and Administration General Fund – GSD are as part of the budget process.

Group Health
Subfund - 56201

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	85,306,065	74,720,687	78,130,898	4.6%	3,410,211
Miscellaneous Revenue	1,347,917	569,319	266,077	(53.3%)	(303,242)
Transfers From Other Funds	0	3,000,000	3,000,000	0.0%	0
Fund Balance Appropriation	10,092,275	12,166,773	14,075,196	15.7%	1,908,423
TOTAL REVENUE	96,746,257	90,456,779	95,472,171	5.5%	5,015,392
EXPENDITURES					
Personnel Expenses	965,161	1,047,307	1,016,793	(2.9%)	(30,514)
Operating Expenses	84,415,383	89,197,065	94,250,849	5.7%	5,053,784
Capital Outlay	0	1	1	0.0%	0
Other Uses	178,868	212,406	204,528	(3.7%)	(7,878)
TOTAL EXPENDITURES	85,559,412	90,456,779	95,472,171	5.5%	5,015,392

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

GROUP HEALTH SUBFUND 56201

BACKGROUND

This internal service fund administers the City's group health plans including group health, life insurance and other types of insurances. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2021-2022.

REVENUE

Charges for Services

This category includes revenue from billings to using agencies for premiums paid from this fund. The change in this category is due to general premium increases for health, dental, vision and life insurance for both public safety and non-public safety City employees in FY 22.

Miscellaneous Revenue

This category represents anticipated interest income for FY 22.

Transfers From Other Funds

This category includes a \$3.0 million contribution from the General Fund – General Services District (SF 00111) to keep employee and employer costs flat for FY 22.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. There is no cost-of-living increase included in the FY 22 budget. Any change in this category is due to the normal process of running the department.

Operating Expenses

Of the \$94 million in this category, \$93 million is funding to pay for various insurance costs including health, dental, vision and life insurance premiums as well as group health claims. The remainder includes various expenses such as internal service charges and professional services. The change in this category is primarily driven by general premium increases for health, dental, vision and life insurance for both public safety and non-public safety City employees in FY 22. It should be noted that the actuarial amount for health insurance is not indicative of the City's actual health insurance claims paid. There was also a \$22,426 increase in Computer System Maintenance and Security costs associated with the 1Cloud ERP system, although this was somewhat offset by small decreases in other operating expense accounts.

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.

Insured Programs
Subfund - 56301

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	9,014,408	11,258,854	12,521,293	11.2%	1,262,439
Miscellaneous Revenue	171,812	97,332	39,412	(59.5%)	(57,920)
Fund Balance Appropriation	273,610	463,821	735,690	58.6%	271,869
TOTAL REVENUE	9,459,830	11,820,007	13,296,395	12.5%	1,476,388
EXPENDITURES					
Personnel Expenses	744,639	801,231	780,921	(2.5%)	(20,310)
Operating Expenses	9,787,024	10,926,176	12,414,080	13.6%	1,487,904
Capital Outlay	0	3	3	0.0%	0
Other Uses	90,010	92,597	101,391	9.5%	8,794
TOTAL EXPENDITURES	10,621,674	11,820,007	13,296,395	12.5%	1,476,388

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	8	8	0
Part Time Hours	1,110	1,110	0

INSURED PROGRAMS SUBFUND 56301

BACKGROUND

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

SERVICE LEVELS

The FY 22 budget includes approximately \$15,000 to expand the City's fleet monitoring program by 34 additional vehicles.

REVENUE

Charges for Services

The bulk of this revenue is from billings to the various using agencies for premiums paid from this fund. The net increase is tied to the budgeted expenditures in the fund.

Miscellaneous Revenue

This category is made up of the anticipated interest earnings for FY 22.

Fund Balance Appropriation

Fund balance is being appropriated and set aside to pay the City's deductible(s) for any FY 22 incidents that require the City to pay a deductible to its insurance provider, net of any FY 22 revenue generated from billings related to FY 21 incidents.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category contains various small operating costs as well as the cost for the City's various insurance premiums which makes up \$10.9 million of the total budget and accounts for \$1.2 million of the increase from the prior year. The largest of these premiums are property insurance of \$7.6 million, excess workers compensation of \$1.6 million and general liability / auto policy of \$1.0 million all of which are increasing in FY 22 by \$641,101, \$268,380 and \$221,040 respectively.

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
Subfund - 57101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	62,512,046	68,138,460	79,072,042	16.0%	10,933,582
Miscellaneous Revenue	757,102	0	0		0
Other Sources	210,851,747	246,354,558	399,895,499	62.3%	153,540,941
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	274,120,896	314,493,018	478,967,541	52.3%	164,474,523
EXPENDITURES					
Debt Service	94,553,594	68,138,460	79,072,042	16.0%	10,933,582
Transfers to Other Funds	0	0	0		0
Other Uses	701,235	246,354,558	399,895,499	62.3%	153,540,941
TOTAL EXPENDITURES	95,254,830	314,493,018	478,967,541	52.3%	164,474,523

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DEBT MANAGEMENT FUND
SUBFUND 57101**

BACKGROUND

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

REVENUE

Charges for Services

This category houses the revenue received from user departments for debt service due during FY 22.

Other Sources

This category houses the FY 22 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 22 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 22 new loan amounts to be borrowed net of any de-authorization of prior year capacity.

➤ General Capital Improvement Projects	\$381,152,382
➤ Solid Waste Capital Improvement Projects	\$14,896,650
➤ Radio Tower and Backup System	\$1,610,825
➤ RaceTrack Road Widening – St. Johns County Portion	\$1,240,000
➤ Atlantic Beach Lifeguard Station	\$562,500
➤ Courthouse AV Equipment Replacement	\$433,334
➤ Removal of Excess Capacity	(\$192)

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OTHER FUNDS

OTHER FUNDS
Summary of Subfunds

Capital Project Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	Budget
32109	2014 Authorized Capital Projects		11,411,410					(11,411,410)	0	
32111	Authorized Capital Projects		384,003,207						384,003,207	
35103	Better Jacksonville Projects Pay-as-You-Go		(200,000)		200,000				0	
Total Capital Project Funds		0	0	0	395,214,617	200,000	0	(11,411,410)	384,003,207	
Permanent Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	Budget
05102	Art In Public Places Permanent Fund						12,366		12,366	
Total Component Units		0	0	0	0	0	12,366	0	12,366	
Pension Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	Budget
65101	General Employees Pension Trust	438,103	17,541,757		1			652,725	18,632,586	
65103	Correctional Officers Pension Trust		1,714,876					8,688	1,723,564	
Total Trust and Agency Funds		438,103	19,256,633	0	1	0	0	661,413	20,356,150	

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2014 Authorized Capital Projects
Subfund - 32109

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	455,112	128,664	0	(100.0%)	(128,664)
Other Sources	0	0	0		0
Transfers From Other Funds	0	0	0		0
TOTAL REVENUE	455,112	128,664	0	(100.0%)	(128,664)
EXPENDITURES					
Capital Outlay	335,003	129,176	11,411,410	8,734.0%	11,282,234
Other Uses	0	(512)	(11,411,410)	2228691.0%	(11,410,898)
TOTAL EXPENDITURES	335,003	128,664	0	(100.0%)	(128,664)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

2014 AUTHORIZED CAPITAL PROJECTS SUBFUND 32109

BACKGROUND

This fund currently houses available appropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 22 Capital Improvement Plan (CIP) projects.

EXPENDITURES

Capital Outlay

This is funding for a project that was added to the FY 22 Capital Improvement Plan as part of the FY 22 Council Finance hearings. The funding will be used for the Shipyard Remediation and Park Development project. Additional information on this project, including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2022-2026 Capital Improvement Plan – Approved PDF located online at:

www.coj.net/departments/finance/budget.aspx

Other Uses

This amount represents funding that has been de-appropriated from the Shipyards – Environmental Cleanup contingency to fund the project mentioned above.

Authorized Capital Projects
Subfund - 32111

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	188,516	210,031	0	(100.0%)	(210,031)
Other Sources	85,777,000	176,052,618	384,003,207	118.1%	207,950,589
Transfers From Other Funds	23,514,749	17,174,560	0	(100.0%)	(17,174,560)
Transfers From Component Units	0	0	0		0
TOTAL REVENUE	109,480,265	193,437,209	384,003,207	98.5%	190,565,998
EXPENDITURES					
Operating Expenses	5,227	0	0		0
Capital Outlay	88,553,785	193,472,975	384,003,207	98.5%	190,530,232
Transfers to Other Funds	785,000	0	0		0
Other Uses	0	(35,766)	0	(100.0%)	35,766
TOTAL EXPENDITURES	89,344,012	193,437,209	384,003,207	98.5%	190,565,998

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

AUTHORIZED CAPITAL PROJECTS SUBFUND 32111

BACKGROUND

This fund currently houses the FY 22 Capital Improvement Plan - General Capital Improvement Projects. Projects can be funded with pay-go sources, such as interest income and transfers from other funds as well as with debt. Other funds with revenue use restrictions may also contribute funding to the Capital Improvement Plan, however the bulk of the project funding resides within this fund. A complete list of projects by funding source can be found in the Capital Projects section of this document.

REVENUE

Other Sources

This category houses the total amount of debt required to fund the adopted FY 22 Capital Improvement Plan – General Capital Improvement Projects.

EXPENDITURES

Capital Outlay

All available funding, both pay-go and debt, are being used to fund the adopted FY 22 Capital Improvement Plan – General Capital Improvement Projects. Additional information on the FY 22 Capital Improvement Plan and its projects, including the total project cost and the impact on operating expenses, can be found in the FY 22-26 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

Better Jacksonville Projects Pay-as-You-Go
 Subfund - 35103

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	(227,323)	0	0		0
Other Sources	7,138	0	0		0
Transfers From Other Funds	0	0	0		0
Transfers From Component Units	0	0	0		0
TOTAL REVENUE	(220,186)	0	0		0
EXPENDITURES					
Capital Outlay	583,525	0	(200,000)		(200,000)
Grants, Aids & Contributions	0	0	200,000		200,000
Transfers to Other Funds	0	0	0		0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	583,525	0	0		0

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**BETTER JACKSONVILLE PROJECTS PAY-AS-YOU-GO
SUBFUND 35103**

BACKGROUND

This fund is not part of the annual budget process but is being included here due to the all-years budget changes mentioned below.

EXPENDITURES

Capital Outlay

This amount represents capital funding that has been de-appropriated from the Northwest Quadrant Economic Development activity to fund the item mentioned below.

Grants, Aids and Contributions

This amount represents additional funding that was appropriated as part of the Council Finance Committee hearings for a direct contract with the Regional Food Bank of Northeast Florida D/B/A Feeding Northeast Florida. Additional information, including a copy of the term sheet for this and the other direct contracts approved in the FY 22 budget, can be found in the budget ordinance 2021-0504-E exhibits located online at [City of Jacksonville - Legislation \(legistar.com\)](http://legistar.com).

Art In Public Places Permanent Fund
Subfund - 05102

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	56,697	42,000	12,366	(70.6%)	(29,634)
TOTAL REVENUE	56,697	42,000	12,366	(70.6%)	(29,634)
EXPENDITURES					
Transfers to Other Funds	92,480	42,000	12,366	(70.6%)	(29,634)
TOTAL EXPENDITURES	92,480	42,000	12,366	(70.6%)	(29,634)

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**ART IN PUBLIC PLACES PERMANENT FUND
SUBFUND 05102**

BACKGROUND

Ordinance 2018-193-E created code section 111.160 (b) which established this fund to house 50% of the art auction sales proceeds derived from the Joan Mitchell Artwork pursuant to ordinance 2018-193-E. The annual interest earnings on the sale amount shall be appropriated each year and transferred to the Art in Public Places trust for the maintenance of the City's public art.

REVENUE

Miscellaneous Revenue

This category includes the available interest that has been earned on the revenue generated from the sale of the Joan Mitchell artwork.

EXPENDITURES

Transfers to Other Funds

The available interest is being transferred to the Art in Public Places Trust (SF 11532) for the maintenance of the City's public art.

General Employees Pension Trust
Subfund - 65101

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	232,450,619	14,901,867	18,632,586	25.0%	3,730,719
Fund Balance Appropriation	38,848	38,848	0	(100.0%)	(38,848)
TOTAL REVENUE	232,489,467	14,940,715	18,632,586	24.7%	3,691,871
EXPENDITURES					
Personnel Expenses	350,725	433,415	438,103	1.1%	4,688
Operating Expenses	201,369,446	13,845,676	17,541,757	26.7%	3,696,081
Capital Outlay	0	1	1	0.0%	0
Other Uses	15,090,213	661,623	652,725	(1.3%)	(8,898)
TOTAL EXPENDITURES	216,810,385	14,940,715	18,632,586	24.7%	3,691,871

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	5	5	0
Part Time Hours	1,300	1,300	0

GENERAL EMPLOYEES PENSION TRUST SUBFUND 65101

BACKGROUND

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which closed to new employees effective October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various independent agencies 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.

REVENUE

Miscellaneous Revenue

This amount represents anticipated miscellaneous sales and charges as well as the revenue needed to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category contains various small operating costs as well as \$17.4 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsels. The net increase in this category is driven by an increase of \$3.77 million in other professional services, mostly due to increased value of the portfolio.

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.

Correctional Officers Pension Trust
Subfund - 65103

	FY 19-20 Actuals	FY 20-21 Adopted	FY 21-22 Approved	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	(26,859)	0	0		0
Miscellaneous Revenue	28,851,406	1,704,798	1,723,564	1.1%	18,766
TOTAL REVENUE	28,824,547	1,704,798	1,723,564	1.1%	18,766
EXPENDITURES					
Operating Expenses	17,034,999	1,694,838	1,714,876	1.2%	20,038
Other Uses	3,983,625	9,960	8,688	(12.8%)	(1,272)
TOTAL EXPENDITURES	21,018,623	1,704,798	1,723,564	1.1%	18,766

AUTHORIZED POSITION CAP

	FY 20-21	FY 21-22	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**CORRECTIONAL OFFICERS PENSION TRUST
SUBFUND 65103**

BACKGROUND

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. In prior years, the Correctional Officers' Pension Fund was partially funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities. As part of collective bargaining, this revenue is now being sent to the Fraternal Order of Police.

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

This category includes \$1,658,007 in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and \$56,869 in supervision allocation costs from the General Employees' Pension Trust (SF 65101).

Other Uses

This category houses the charge for the City's indirect cost recovery study.

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CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a “Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project”. The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The adopted Capital Improvement Plan (CIP) for a five-year period beginning October 1, 2021, through the fiscal year ending September 30, 2026 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:

Design & Engineering: 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.

Misc. Equipment & Furnishings: This includes costs incurred by the City for the purchase of appliances, furniture, lockers, flagpoles, toilet accessories and lighting fixtures.

Art in Public Places: Ordinance 96-1105-677 created a new Part 9, Chapter 126, concerning public art. All vertical construction projects have a percentage of their construction cost transferred to the Art in Public Places Trust Fund. These funds are used to implement a City-wide plan for the creation and placement of artworks as developed and administered by the Art in Public Places Commission.

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 in order 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 in order 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.

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ADOPTED FIVE-YEAR CIP

The CIP contains 381 updated and/or new projects at \$2,334,048,981 for the next five years and beyond. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following “Program Areas.”

Drainage - Project that improves drainage conditions and reduces flooding

Environment/Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g., water treatment plants)

Parks - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads/Infrastructure/Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and also includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City’s budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that accompanies the Budget. More information can be found on the individual project sheets contained in this section on expenditures and operating impact related to each project.

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 proposed appropriations can be found in the following pages contained in this section.

SECTION 106.109 (b) COMPLIANCE

The CIP also includes a breakdown of various appropriations which meet and/or exceeds the required target of at least 17% of the Capital Improvement Plan Budget to be allocated for water and sewer lines, stormwater drainage, road and streetlight capital improvements in the pre-consolidation City boundary. Those projects are listed on the chart below.

Dept	Project Name	FY 21-22
PW	Shipyards Remediation and Park Development	\$11,411,410
PW	5th Street Bridge Replacement	\$750,000
PW	McCoys Creek Rebuild & Raise Bridge - King	\$1,500,000
PW	Northbank Bulkhead	\$8,000,000
PW	St. Johns Ave. Traffic Calming	\$50,000
PW	Willowbranch Bulkhead Replacement	\$500,000
PW	Belvedere Ave Drainage Improvements	\$1,000,000
PW	Big Fishweir Creek - Ecosystem	\$250,000
PW	Brooklyn Area Drainage & Safety Imp	\$1,000,000
PW	Drainage System Rehabilitation - Capital Maintenance	\$3,080,000
PW	Ingleside Avenue (DSR) - Capital Improvement	\$850,000
PW	McCoys Creek Outfall Improvements with Riverwalk	\$22,000,000
PW	Myrtle Avenue Stormwater Pump Replacement	\$535,000
PW	Resiliency Infrastructure Improvements	\$1,700,000
PW	Silver Street Drainage Improvements	\$1,500,000
PW	Urban Core Riverfront Revitalization Hart Expressway Imp	\$7,000,000
PW	Children's Way/Nira St Ped Improvements	\$300,000
PW	CRISI Grant (CSX/FEC/FDOT/JTA) Grant Match	\$1,000,000
PW	Emerald Trail - Hogan Street Connector	\$4,980,000
PW	Hyatt Front Modifications	\$300,000
PW	Pavement Markings	\$111,000
PW	Roadway Resurfacing	\$4,543,527
SW	Edgewood Circle (DSR) - Capital Improvements	\$332,350
SW	Spires Avenue (DSR) - Capital Improvements	\$150,000

FUNDING

The CIP is the city's financially feasible plan of capital projects. It includes project costs and schedules over a five-year period to meet the infrastructure needs of the City of Jacksonville and additional State of Florida growth management mandates.

The proposed FY21/22 Capital Improvement Plan (CIP) totals more than \$513 million dollars for 164 projects. The FY2022-2026 proposed Capital Improvement Plan focuses efforts on repair and maintenance of city infrastructure needs, facilities and parks. In total, more than \$117 million will fund projects with current available cash/grants.

General Government Capital Improvement Projects

Dept	Project Name	FY 21-22
FR	Fire Station Capital Maintenance - Misc Improvements	\$1,000,000
FR	Fire Station #10 Renovation	\$2,220,000
FR	Fire Station #4	\$930,000
FR	Fire Station #47 (new)	\$7,700,000
FR	Fire Station #22 (Relocation)	\$5,700,000
FR	Fire Station #17 Replacement	\$2,093,800
FR	Fire Station #12 Replacement	\$1,875,064
FR	Met Park Marina Fire Station, Museum & Dock/Design (Replacement)	\$8,000,000
DI	Shipyards Remediation and Park Development	\$11,411,410
PW	5th Street Bridge Replacement	\$750,000
PW	Acree Road Bridges	\$1,000,000
PW	Alta Drive Bridge	\$700,000
PW	Cedar Point Bridges Widening	\$500,000
PW	Cntywd Intersection Imp & Bridge Rehab - Bridges	\$450,000
PW	Countywide Bulkhead - Assess, Repair & Replacement	\$500,000
PW	Lone Star Rd Bridge	\$250,000
PW	McCoys Creek Rebuild & Raise Bridge – King	\$1,500,000
PW	Moncrief Rd Pedestrian Bridge	\$1,800,000
PW	Plymouth Street Bridge	\$250,000
PW	Northbank Bulkhead	\$8,000,000
PW	St. Johns River Bulkhead, Assess/Restore	\$1,500,000
PW	Willowbranch Bulkhead Replacement	\$500,000
PW	Belvedere Ave Drainage Improvements	\$1,000,000
PW	Big Fishweir Creek – Ecosystem	\$250,000
PW	Brooklyn Area Drainage & Safety Imp	\$1,000,000
PW	Brookshire Ct. Underdrain Rehabilitation	\$250,000
PW	Cain Lane & Able St. (DSR) - Capital Improvement	\$169,404
PW	Davell Rd. (DSR) - Capital Improvement	\$140,000
PW	Dalry Drive (DSR) - Capital Improvement	\$180,000
PW	Drainage System Rehabilitation - Capital Improvements	\$1,800,000
PW	Drainage System Rehabilitation - Capital Maintenance	\$4,800,000
PW	Ellis Rd. (DSR) - Capital Improvement	\$230,000
PW	Falconhead Ct. Underdrain Rehabilitation	\$250,000
PW	Flynn Road Drainage Improvements	\$200,000
PW	Frye Ave. W. (DSR) - Capital Improvement	\$150,000
PW	Harlow Blvd / Mother Hubbard Dr. S. (DSR) - Capital Improvement	\$150,000
PW	Hidden Village Drive Underdrain Rehabilitation	\$250,000
PW	Ingleside Avenue (DSR) - Capital Improvement	\$850,000
PW	Jack Horner Ln / Miss Muffet Ln (DSR) - Capital Improvement	\$100,000
PW	Lift Station Remote Monitoring	\$450,000
PW	Major Outfall Ditch Restoration/Cleaning	\$3,000,000

PW	McCoys Creek Outfall Improvements with Riverwalk	\$22,000,000
PW	Myrtle Avenue Stormwater Pump Replacement	\$535,000
PW	Old Kings Rd. (DSR) - Capital Improvement	\$70,000
PW	Resiliency Infrastructure Improvements	\$10,000,000
PW	Sheridan Street (DSR) - Capital Improvement	\$380,000
PW	Silver Street Drainage Improvements	\$1,500,000
PW	Stormwater Pump Stations Generators	\$345,710
PW	Sunbeam Road (DSR) - Capital Improvement	\$376,000
PW	Underdrain Replacements	\$250,000
PW	Venetia Drainage Improvements	\$500,000
PW	West Side Blvd (DSR) - Capital Improvement	\$130,000
PW	Wills Branch Dredge	\$2,700,000
PW	Yacht Club Road Drainage Improvements	\$750,000
PW	Zora St. (DSR) - Capital Improvement	\$180,000
PW	Cemetery Entrance Improvements	\$631,400
PW	Department of Health Generator	\$622,222
PW	Mayport Dock Redevelopment	\$2,500,000
PW	MOSH and Riverwalk at the Shipyards	\$12,000,000
PW	Pre-Trial Detention Facility Generator Replacement	\$456,965
PW	Police Memorial Building Generator Replacement	\$273,616
PW	Riverfront Plaza	\$1,000,000
PW	Traffic Management Facility Generator Replacement	\$93,737
PW	2nd Avenue North Roadway Safety Improvements	\$5,500,000
PW	Broward Road Improvements	\$1,400,000
PW	Chaffee Road	\$12,500,000
PW	Children's Way/Nira St Ped Improvements	\$300,000
PW	Cntywd Intersection Imp & Bridge Rehab - Intersections	\$400,000
PW	Commonwealth Ave/Pickettville Rd Intersection Improvement	\$1,700,000
PW	CRISI Grant (CSX/FEC/FDOT/JTA) Grant Match	\$1,000,000
PW	Crosswalk Murals	\$200,000
PW	Edgewood Avenue Bicycle Improvements	\$213,538
PW	Emerald Trail - Hogan Street Connector	\$4,980,000
PW	Firestone Rd - Wheat Rd Intersection Improvements	\$1,000,000
PW	Flasher Clocks for School Zones	\$500,000
PW	Hodges Blvd Intersection Traffic Signals	\$2,200,000
PW	Hyatt Front Modifications	\$300,000
PW	Lone Star Road Extension	\$1,000,000
PW	Merrill Rd and Townsend Blvd Intersection Improvements	\$575,000
PW	Orange Picker / Brady Road	\$4,700,000
PW	Pavement Markings	\$2,000,000
PW	Penman Road Complete Streets	\$500,000
PW	Racetrack Road Widening	\$9,441,250
PW	Railroad Crossings	\$750,000
PW	Roadway Resurfacing	\$4,549,847
PW	Roadway Safety Project - Pedestrian Crossings	\$300,000
PW	Roadway Sign Stripe and Signal	\$2,500,000

PW	Rogero Road Undergrounding Electric	\$877,000
PW	Soutel Drive & New Kings Road Intersection Improvements	\$672,000
PW	Southside Boulevard - Southside Blvd/Belfort Rd/JTB Trans Imp	\$1,120,000
PW	St. Johns Ave. Traffic Calming	\$50,000
PW	Traffic Calming	\$150,000
PW	Traffic Signal (New) - Argyle Forest Blvd & Loch Highlands	\$900,000
PW	Traffic Signal (New) – Baymeadows Rd E & Stonebridge Village	\$700,000
PW	Traffic Signal Airport Center Dr. and Gillespie Ave.	\$700,000
PW	Traffic Signal Pulaski Rd and Howard Road	\$600,000
PW	Traffic Signalization - Countywide	\$800,000
PW	Traffic Signalization - Enhancements	\$160,000
PW	Traffic Signalization - Fiber Optic	\$750,000
PW	Traffic Signals San Pablo Parkway	\$2,400,000
PW	Traffic Street Lights (mast arm paint)	\$100,000
PW	Urban Core Riverfront Revitalization Hart Expressway Imp	\$7,000,000
PW	ADA Compliance - Curb Ramps and Sidewalks	\$9,318,400
PW	Hardscape – Countywide	\$2,000,000
PW	Loretto Road Sidewalk	\$155,000
PW	Sibbald Road Sidewalk Extension	\$699,446
PW	Sidewalk Construction - New	\$1,000,000
PW	Sidewalk/Curb Construction and Repair	\$6,000,000
PW	St. Johns Bluff Sidewalk Improvements - East Side	\$860,000
PW	St. Johns Bluff Sidewalk Improvements -West Side	\$155,000
PW	JAX Ash Site Pollution Remediation	\$1,750,000
PW	Sunset Cemetery Assessment/Restoration	\$1,300,000
PW	ADA Compliance - Public Buildings	\$2,000,000
PW	City Hall Roof Replacement	\$2,700,000
PW	Facilities Cap Maint Gov't - Assess & Remediation	\$500,000
PW	Facilities Capital Maintenance - Gov't	\$1,100,000
PW	Fleet Management - Maintenance and Upgrades	\$1,200,000
PW	Florida Theatre Facility Improvements	\$1,500,000
PW	Jacksonville EOC Critical Electrical Infrastructure Upgrade	\$1,000,000
PW	Jacksonville Fair Grounds Relocation	\$15,000,000
PW	JFRD Fire Station Apron & Driveway Repairs	\$1,700,000
PW	Lot R - Stadium Performance Center	\$36,000,000
PW	Main Library Parking Garage Retail Space Buildout	\$2,210,000
PW	Medical Examiner Facility	\$10,000,000
PW	Montgomery Correctional Center Machine Shop	\$670,000
PW	Police Memorial Bldg - Maint & Upgrades	\$275,000
PW	Pretrial Detention Facility - Cell Door System	\$500,000
PW	Pretrial Detention Facility - Maint & Upgrades	\$650,000
PW	Public Buildings - Roofing	\$400,000
PW	Tactical Research and Development Center	\$150,000
PW	UF Health Capital Improvements	\$20,000,000
PW	Dallas Graham Library Roof Replacement	\$138,000
PL	Oceanway Library Replacement	\$3,350,190

SH	Academy Firing Range Storage Lease Building	\$1,800,000
SH	Homeland Security Narcotics & Vice Building	\$1,000,000
SM	Building Systems - Prime Osborn Convention Center	\$4,250,000
SM	Interior Finishes- Prime Osborn Convention Center	\$500,000
SM	Building Systems - Ritz Theatre & Museum	\$500,000
RP	Atlantic Coast High School Pool	\$1,000,000
RP	Countywide Parks - Upgrades/Maintenance & Repairs	\$3,000,000
RP	Countywide Pool Maintenance & Upgrades	\$500,000
RP	First Coast High School Pool	\$500,000
RP	Ivey Road Park - Design & Develop per the Master Plan	\$1,000,000
RP	Jacksonville Zoo Capital Improvements	\$5,000,000
RP	James P. Small Park	\$1,000,000
RP	Lift Ev'ry Voice and Sing Park	\$1,800,000
RP	Lonnie Miller Regional Park - Phase 2 Masterplan	\$2,050,000
RP	McCoy's Creek Greenway	\$2,333,000
RP	Performing Arts Center - Musical Garden	\$4,800,000
RP	Special Committee on Parks and Quality of Life	\$50,000,000

Stormwater Capital Improvement Projects

Dept	Project Name	FY 21-22
SW	Drainage System Rehabilitation - Capital Improvements	\$355,000
SW	Beauclerc Bluff Rd. (DSR) Capital Improvements	\$322,000
SW	Burnett Park Road (DSR) - Capital Improvement	\$248,000
SW	Crest Drive (DSR) - Capital Improvements	\$149,000
SW	Edgewood Circle (DSR) - Capital Improvements *	\$329,000
SW	Eunice Road (DSR) - Capital Improvements	\$248,000
SW	Spires Avenue (DSR) - Capital Improvements *	\$149,000
SW	Drainage System Rehabilitation - Capital Maintenance	\$4,200,000
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000
SW	Stormwater Project Development and Feasibility Studies	\$250,000
SW	Dunn / Caney (Sapp Road Wet Detention)	\$4,065,661
SW	Arlington/Pottsburg (Beach & Southside) Pond	\$296,352

Solid Waste Capital Improvement Projects

Dept	Project Name	FY 21-22
SD	Trail Ridge Landfill Expansion	\$11,396,650
SD	Environmental Compliance - Countywide	\$3,500,000

The following pages provide information on the various funding sources assigned to each project as proposed by the mayor for fiscal year 2021/22 and beyond.

FY21/22 Recurring Capital Maintenance Needs Comparison

Capital Maintenance Area	2015-426-E		FY 21/22 CIP	
	Suggested Minimum	Target	Project Name	Amount
Roadway Resurfacing	12,000,000	18,000,000	Roadway Resurfacing	\$24,000,000
Sidewalk Repair	2,000,000	3,000,000	Sidewalk Curb Construction & Repair	\$6,000,000
Sidewalk "New"	250,000	500,000	Sidewalk Construction - New	\$1,000,000
Drainage System Rehab (DSR)	6,000,000	6,000,000	Drainage System Rehab (DSR)	\$13,400,000
Facilities Capital Maintenance	1,500,000	3,500,000	Facilities Capital Maintenance - Gov't	\$1,100,000
			Public Buildings - Roofing	\$400,000
			Facilities Capital Maintenance Gov't - Assess & Remediation	\$500,000
			Total	\$2,000,000
Intersection Improvements	1,000,000	1,500,000	Cntywd Intersection Imp & Bridge Rehab - Intersections	\$1,000,000
			Merrill Rd & Townsend Blvd Intersection Improvements	\$575,000
			Firestone Road - Wheat Road Intersection Improvements	\$1,000,000
			Commonwealth Ave/Pickettville Road Intersection Improvements	\$1,700,000
			Total	\$4,275,000
Periododic Maintenance (Bridge Repair/Replacement)	3,000,000	4,000,000	Cntywd Intersection Imp & Bridge Rehab - Bridges	\$450,000
			Cedar Point Road Bridge	\$500,000
			Acree Road Bridges Replacements	\$1,000,000
			Plymouth Street Bridge	\$250,000
			Lone Star Road Bridge Replacement	\$250,000
			5th Street Bridge Replacement	\$750,000
			Moncrief Road Pedestrian Bridge	\$1,800,000
			McCoys Creek Rebuild & Raise Bridge - King	\$1,500,000
			Total	\$6,500,000

Pavement Markings (previously combined with Signal Repair/Upgrade)	350,000	750,000	Pavement Markings	\$2,000,000
Roadway Signal Repair/Upgrade (previously combined with Pavement Markings)	2,000,000	2,500,000	Roadway Sign Stripe and Signal	\$2,500,000
			Traffic Signalization - Countywide	\$800,000
			Total:	\$3,300,000
Traffic Calming	150,000	150,000	Traffic Calming	\$150,000
Roadway Safety Program (Pedestrian Crossings - midblock & other)	250,000	500,000	Roadway Safety Project - Pedestrian Crossings	\$300,000
Traffic Street Lights	75,000	150,000	Traffic Street Lights (mast arm paint)	\$100,000
Railroad Crossings	50,000	50,000	Railroad Crossings	\$750,000
Bulkhead repair/replace	1,500,000	2,500,000	Northbank Bulkhead	\$8,000,000
Park Capital Maintenance	2,000,000	3,000,000	Cntywd Parks - Upgrades/Maint & Repairs	\$3,000,000

**GENERAL CAPITAL IMPROVEMENT PROJECTS
FY 2021 - 2022 CAPITAL IMPROVEMENT PLAN - ALL FUNDING SOURCES**

	Funding Source	FY 21-22
Debt Management Fund	\$381,152,382	\$0
Contribution - Private Sources	\$0	\$0
Interest Earnings Revenue Appropriations	\$0	\$0
Pay-go	\$19,383,207	\$0
Transfer Between Projects	\$11,411,410	\$0
Grant / Trust Fund	\$0	\$0
Total Per Year	\$411,946,999	

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
2nd Avenue North Roadway Safety Improvements	\$5,500,000	\$5,500,000	\$0	\$0	\$0	\$0	\$0
5th Street Bridge Replacement	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
Academy Firing Range Storage Lease Building	\$1,800,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
Acree Road Bridge Replacement	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
ADA Compliance - Curb Ramps and Sidewalks	\$9,318,400	\$9,318,400	\$0	\$0	\$0	\$0	\$0
ADA Compliance - Public Buildings	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Alta Drive Bridge	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0
Atlantic Coast High School Pool	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Belvedere Ave Drainage Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Big Fishweir Creek - Ecosystem	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Brooklyn Area Drainage & Safety Imp	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Brookshire Ct. Underdrain Rehabilitation	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Broward Road Improvements	\$1,400,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0
Building Systems - Prime Osborn Convention Center	\$4,250,000	\$4,250,000	\$0	\$0	\$0	\$0	\$0
Building Systems - Ritz Theatre & Museum	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Cain Lane & Able St. (DSR) - Capital Improvement	\$169,404	\$169,404	\$0	\$0	\$0	\$0	\$0
Cedar Point Road Bridges	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Cemetery Entrance Improvements	\$631,400	\$631,400	\$0	\$0	\$0	\$0	\$0
Chaffee Road	\$12,500,000	\$7,636,142	\$0	\$0	\$4,863,858	\$0	\$0
Children's Way/Nira St Ped Improvements	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
City Hall Roof Replacement	\$2,700,000	\$2,700,000	\$0	\$0	\$0	\$0	\$0
Cntywd Intersection Imp & Bridge Rehab - Bridges	\$450,000	\$0	\$0	\$0	\$450,000	\$0	\$0
Cntywd Intersection Imp & Bridge Rehab - Intersections	\$400,000	\$0	\$0	\$0	\$400,000	\$0	\$0
Commonwealth Ave/Picketville Rd Intersection Improvement	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0
Countywide Bulkhead - Assess, Repair & Replacement	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Countywide Parks - Upgrades/Maintenance & Repairs	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Countywide Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
CRISI Grant (CSX/FEC/FDOT/JTA) Grant Match	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
Crosswalk Murals	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
Dallas Graham Library Roof Replacement	\$138,000	\$138,000	\$0	\$0	\$0	\$0	\$0
Dairy Drive (DSR) - Capital Improvement	\$180,000	\$180,000	\$0	\$0	\$0	\$0	\$0
Davell Rd. (DSR) - Capital Improvement	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$0
Department of Health Generator	\$622,222	\$622,222	\$0	\$0	\$0	\$0	\$0
Drainage System Rehabilitation - Capital Improvements	\$1,800,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
Drainage System Rehabilitation - Capital Maintenance	\$4,800,000	\$4,800,000	\$0	\$0	\$0	\$0	\$0
Edgewood Avenue Bicycle Improvements	\$213,538	\$213,538	\$0	\$0	\$0	\$0	\$0
Ellis Rd. (DSR) - Capital Improvement	\$230,000	\$230,000	\$0	\$0	\$0	\$0	\$0
Emerald Trail - Hogan Street Connector	\$4,980,000	\$4,980,000	\$0	\$0	\$0	\$0	\$0
Facilities Cap Maint Gov't - Assess & Remediation	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Facilities Capital Maintenance - Gov't	\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0
Falconhead Ct. Underdrain Rehabilitation	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Fire Station #10 Renovation	\$2,220,000	\$2,220,000	\$0	\$0	\$0	\$0	\$0
Fire Station #12 Replacement	\$1,875,064	\$1,875,064	\$0	\$0	\$0	\$0	\$0
Fire Station #17 Replacement	\$2,093,800	\$2,093,800	\$0	\$0	\$0	\$0	\$0
Fire Station #22 (Relocation)	\$5,700,000	\$5,700,000	\$0	\$0	\$0	\$0	\$0
Fire Station #4	\$930,000	\$930,000	\$0	\$0	\$0	\$0	\$0
Fire Station #47 (new)	\$7,700,000	\$7,700,000	\$0	\$0	\$0	\$0	\$0
Fire Station Capital Maintenance - Misc Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Firestone Rd - Wheat Rd Intersection Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
First Coast High School Pool	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Flasher Clocks for School Zones	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Fleet Management - Maintenance and Upgrades	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0
Florida Theatre Facility Improvements	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Flynn Road Drainage Improvements	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
Frye Ave. W. (DSR) - Capital Improvement	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
Hardscape - Countywide	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Harlow Blvd / Mother Hubbard Dr. S. (DSR) - Capital Improvement	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
Hidden Village Drive Underdrain Rehabilitation	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Hodges Blvd Intersection Traffic Signals	\$2,200,000	\$2,200,000	\$0	\$0	\$0	\$0	\$0
Homeland Security Narcotics & Vice Building	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Hyatt Front Modifications	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
Ingliside Avenue (DSR) - Capital Improvement	\$850,000	\$850,000	\$0	\$0	\$0	\$0	\$0

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Interior Finishes- Prime Osborn Convention Center	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Ivey Road Park - Design & Develop per the Master Plan	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Jack Horner Ln / Miss Muffet Ln (DSR) - Capital Improvement	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Jacksonville EOC Critical Electrical Infrastructure Upgrade	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Jacksonville Fair Grounds Relocation	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0
Jacksonville Zoo Capital Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
James P. Small Park	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
JAX Ash Site Pollution Remediation	\$1,750,000	\$1,750,000	\$0	\$0	\$0	\$0	\$0
JFRD Fire Station Apron & Driveway Repairs	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0
Lift Ev'ry Voice and Sing Park	\$1,800,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
Lift Station Remote Monitoring	\$450,000	\$450,000	\$0	\$0	\$0	\$0	\$0
Lone Star Rd Bridge	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Lone Star Road Extension	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Lonnie Miller Regional Park - Phase 2 Masterplan	\$2,050,000	\$2,050,000	\$0	\$0	\$0	\$0	\$0
Loretto Road Sidewalk	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$0
Lot R - Stadium Performance Center	\$36,000,000	\$36,000,000	\$0	\$0	\$0	\$0	\$0
Main Library Parking Garage Retail Space Buildout	\$2,210,000	\$2,210,000	\$0	\$0	\$0	\$0	\$0
Major Outfall Ditch Restoration/Cleaning	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
Mayport Dock Redevelopment	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0
McCoy's Creek Greenway	\$2,333,000	\$2,333,000	\$0	\$0	\$0	\$0	\$0
McCoy's Creek Outfall Improvements with Riverwalk	\$22,000,000	\$22,000,000	\$0	\$0	\$0	\$0	\$0
McCoy's Creek Rebuild & Raise Bridge - King	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Medical Examiner Facility	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Merrill Rd and Townsend Blvd Intersection Improvements	\$575,000	\$575,000	\$0	\$0	\$0	\$0	\$0
Met Park Marina Fire Station, Museum & Dock/Design	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0
Moncrief Rd Pedestrian Bridge	\$1,800,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
Montgomery Correctional Center Machine Shop	\$670,000	\$670,000	\$0	\$0	\$0	\$0	\$0
MOSH and Riverwalk at the Shipyards	\$12,000,000	\$12,000,000	\$0	\$0	\$0	\$0	\$0
Myrtle Avenue Stormwater Pump Replacement	\$535,000	\$535,000	\$0	\$0	\$0	\$0	\$0
Northbank Bulkhead	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0
Oceanway Library Replacement	\$3,350,190	\$3,350,190	\$0	\$0	\$0	\$0	\$0
Old Kings Rd. (DSR) - Capital Improvement	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0
Orange Picker / Brady Road	\$4,700,000	\$4,700,000	\$0	\$0	\$0	\$0	\$0
Pavement Markings	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0
Penman Road Complete Streets	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Performing Arts Center - Musical Garden	\$4,800,000	\$4,800,000	\$0	\$0	\$0	\$0	\$0

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Plymouth Street Bridge	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Police Memorial Bldg - Maint & Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0
Police Memorial Building Generator Replacement	\$273,616	\$273,616	\$0	\$0	\$0	\$0	\$0
Pretrial Detention Facility - Cell Door System	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Pretrial Detention Facility - Maint & Upgrades	\$650,000	\$650,000	\$0	\$0	\$0	\$0	\$0
Pre-Trial Detention Facility Generator Replacement	\$456,965	\$456,965	\$0	\$0	\$0	\$0	\$0
Public Buildings - Roofing	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
Racetrack Road Widening	\$9,441,250	\$9,441,250	\$0	\$0	\$0	\$0	\$0
Railroad Crossings	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$0
Resiliency Infrastructure Improvements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0
Riverfront Plaza	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Roadway Resurfacing	\$4,549,847	\$0	\$0	\$0	\$4,549,847	\$0	\$0
Roadway Safety Project - Pedestrian Crossings	\$300,000	\$265,080	\$0	\$0	\$34,920	\$0	\$0
Roadway Sign Stripe and Signal	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0	\$0
Rogero Road Undergrounding Electric	\$877,000	\$877,000	\$0	\$0	\$0	\$0	\$0
Sheridan Street (DSR) - Capital Improvement	\$380,000	\$380,000	\$0	\$0	\$0	\$0	\$0
Shipyards Remediation and Park Development	\$11,411,410	\$0	\$0	\$0	\$0	\$11,411,410	\$0
Sibbald Road Sidewalk Extension	\$699,446	\$699,446	\$0	\$0	\$0	\$0	\$0
Sidewalk Construction - New	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
Sidewalk/Curb Construction and Repair	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0
Silver Street Drainage Improvements	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Soutel Drive & New Kings Road Intersection Improvements	\$672,000	\$672,000	\$0	\$0	\$0	\$0	\$0
Southside Boulevard - Southside Blvd/Belfort Rd/JTB Trans Imp	\$1,120,000	\$1,120,000	\$0	\$0	\$0	\$0	\$0
Special Committee on Parks and Quality of Life	\$50,000,000	\$50,000,000	\$0	\$0	\$0	\$0	\$0
St. Johns Ave. Traffic Calming	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
St. Johns Bluff Sidewalk Improvements - East Side	\$860,000	\$860,000	\$0	\$0	\$0	\$0	\$0
St. Johns Bluff Sidewalk Improvements -West Side	\$155,000	\$155,000	\$0	\$0	\$0	\$0	\$0
St. Johns River Bulkhead, Assess/Restore	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Stormwater Pump Stations Generators	\$345,710	\$345,710	\$0	\$0	\$0	\$0	\$0
Sunbeam Road (DSR) - Capital Improvement	\$376,000	\$376,000	\$0	\$0	\$0	\$0	\$0
Sunset Cemetery Assessment/Restoration	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0
Tactical Research and Development Center	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
Traffic Calming	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0
Traffic Management Facility Generator Replacement	\$93,737	\$93,737	\$0	\$0	\$0	\$0	\$0
Traffic Signal (New) - Argyle Forest Blvd & Loch Highlands	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0
Traffic Signal (New) - Baymeadows Rd E & Stonebridge Village	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Traffic Signal Airport Center Dr. and Gillespie Ave.	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0
Traffic Signal Pulaski Rd and Howard Road	\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$0
Traffic Signalization - Countywide	\$800,000	\$0	\$0	\$0	\$800,000	\$0	\$0
Traffic Signalization - Enhancements	\$160,000	\$115,098	\$0	\$0	\$44,902	\$0	\$0
Traffic Signalization - Fiber Optic	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$0
Traffic Signals San Pablo Parkway	\$2,400,000	\$2,400,000	\$0	\$0	\$0	\$0	\$0
Traffic Street Lights (mast arm paint)	\$100,000	\$10,320	\$0	\$0	\$89,680	\$0	\$0
UF Health Capital Improvements	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0
Underdrain Replacements	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
Urban Core Riverfront Revitalization Hart Expressway Imp	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0
Venetia Drainage Improvements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
West Side Blvd (DSR) - Capital Improvement	\$130,000	\$130,000	\$0	\$0	\$0	\$0	\$0
Willowbranch Bulkhead Replacement	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Wills Branch Dredge	\$2,700,000	\$2,700,000	\$0	\$0	\$0	\$0	\$0
Yacht Club Road Drainage Improvements	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
Zora St. (DSR) - Capital Improvement	\$180,000	\$180,000	\$0	\$0	\$0	\$0	\$0

**GENERAL CAPITAL IMPROVEMENT PROJECTS
FY 2022 - 2026 CAPITAL IMPROVEMENT PLAN**

Funding Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Beyond 5
Debt Management Fund	\$381,152,382	\$363,957,250	\$216,645,000	\$140,213,976	\$129,562,772	\$635,368,015
Contribution - Private Sources	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings Revenue Appropriations	\$0	\$0	\$0	\$0	\$0	\$0
Pay-go	\$21,513,207	\$38,415,329	\$40,548,894	\$30,730,000	\$25,255,000	\$36,035,654
Transfer Between Projects	\$11,411,410	\$0	\$0	\$0	\$0	\$0
Grant / Trust Fund	\$73,390,153	\$0	\$0	\$500,000	\$0	\$2,000,000
Total Per Year	\$487,467,152	\$402,372,579	\$257,193,894	\$171,443,976	\$154,817,772	\$673,403,669

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Beyond 5
Environmental and Quality of Life	8th Street - I-95 to Blvd Landscaping/Tree Planting	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,000
	Corridors of Significance	\$1,009,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009,000
	Downtown Pocket Parks	\$474,000	\$0	\$0	\$0	\$0	\$0	\$0	\$474,000
	JAX Ash Site Pollution Remediation	\$202,642,425	\$182,392,425	\$1,750,000	\$2,250,000	\$4,250,000	\$1,000,000	\$9,000,000	\$2,000,000
	Landscape Renovations at Jax Public Library	\$943,000	\$201,000	\$0	\$0	\$342,000	\$0	\$0	\$400,000
	Median Beautification	\$750,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$200,000
	Sunset Cemetery Assessment/Restoration	\$1,550,000	\$250,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0
	Alamacani Park Boat Ramp	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0
	Alejandro Garcia Camp Tomahawk	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
	Archie Dickinson Park	\$5,000,000	\$0	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$0
	Argyle Forest Park	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0
	Artist Walk	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0
	Atlantic Coast High School Pool	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
	Baldwin Rail Trail Buffer	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
	Beach Blvd Boat Ramp/Pottsburg Creek Improvements	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Beachwood Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Belz Tiger Point	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Black Hammock Island Park	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000	
Blue Cypress Park	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	
Boone Park Tennis	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Brookview Elementary Park	\$418,015	\$243,965	\$0	\$0	\$0	\$0	\$0	\$174,050	
Bruce Park Pavilion - Restroom Upgrades	\$1,048,000	\$168,000	\$880,000	\$0	\$0	\$0	\$0	\$0	
Castaway Island Dredge	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	
Cecil Aquatic Center	\$2,400,000	\$0	\$0	\$2,400,000	\$0	\$0	\$0	\$0	
Cecil Consvr Corridor - D/B Trail Ext Pope Duval Park	\$10,750,000	\$750,000	\$0	\$500,000	\$0	\$9,500,000	\$0	\$0	
Cecil Field Master Plan - Phase II	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	
Cecil Recreational Trail Extension	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	
Cianzel T. Brown Park	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000	
Corkscrew Park Sport Courts	\$45,355,915	\$27,355,915	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
Countywide Parks - Upgrades/Maintenance & Repairs	\$4,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Countywide Pool Maintenance & Upgrades	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	
Criswell Park	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000	
Cuba Hunter	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	
Earl Johnson Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Ecd Austin Regional Park Lighting	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Parks / Preservation Land / Wetland	Enterprise Park	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$5,000,000	\$0
	Exchange Club Island Park Development	\$685,000	\$0	\$385,000	\$300,000	\$0	\$0	\$0	\$0
	First Coast High School Pool	\$4,770,189	\$4,270,189	\$500,000	\$0	\$0	\$0	\$0	\$0
	Fishweir Park	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
	Fort Caroline Connector Trail	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
	Fort Family - Synthetic Turf	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
	Fuller Warren Bridge Node	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	Genovar Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Goody's Creek Dredge	\$1,026,600	\$201,600	\$825,000	\$0	\$0	\$0	\$0	\$0
	Hanna Park - Parking Lot 11	\$1,410,000	\$660,000	\$0	\$0	\$0	\$0	\$750,000	\$0
	Hogan's Creek Greenway	\$3,003,000	\$1,003,000	\$0	\$0	\$250,000	\$1,750,000	\$0	\$0
	Huguenot Park - Campsite	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
	Ivey Road Park - Design & Develop per the Master Plan	\$7,000,000	\$0	\$1,000,000	\$6,000,000	\$0	\$0	\$0	\$0
	Jacksonville Heights Elementary	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
	Jacksonville Zoo Capital Improvements	\$49,033,278	\$39,033,278	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
	Jacksonville Zoo Dock	\$3,690,000	\$1,690,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	James P. Small Park	\$1,600,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$600,000
	James Weldon Johnson Park	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
	Jullington-Durbin Creek Amenities	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
	Kennedy Fitness Center	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
	LaVilla - Waiting Room (link to Emerald Trail)	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
	Lift Evry Voice and Sing Park	\$2,300,000	\$500,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
	Lonnie Miller Regional Park - Phase 2 Masterplan	\$14,512,413	\$4,462,413	\$2,050,000	\$0	\$0	\$0	\$8,000,000	\$0
	Losco Park - Synthetic Turf	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
	Mandarin Dog Park	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
	Maxville Park Football	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	Maxville Park RC Fields	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	Mayport Road Park	\$2,000,000	\$0	\$0	\$250,000	\$1,750,000	\$0	\$0	\$0
	McCoy's Creek Greenway	\$20,777,000	\$5,644,000	\$2,333,000	\$6,000,000	\$6,800,000	\$0	\$0	\$0
	McCue Boat Ramp Bulkhead	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Memorial Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Norman Studios	\$2,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Normandy Park	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000	
Northbank Riverwalk extension (Catherine St. to Metro Park)	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000,000	
Northbank, Liberty St. Basin	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$9,000,000	\$0	
Northside Rowing Facility	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Oak Harbor Boat Ramp Bulkhead	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	
Oceanway Pool	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	
Palmetto Leaves Boardwalk/Bridge	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	
Performing Arts Center - Musical Garden	\$4,800,000	\$0	\$4,800,000	\$0	\$0	\$0	\$0	\$0	
Pine Forest Elementary Park	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	
Pope Duval Amenities	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	
Reed Island Park Development	\$1,049,000	\$224,000	\$825,000	\$0	\$0	\$0	\$0	\$0	
Riverside Park - Duckpond	\$2,035,869	\$35,869	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$0	
Riverview Park Boat Ramp	\$1,158,000	\$168,000	\$990,000	\$0	\$0	\$0	\$0	\$0	
Seaton Creek Historic Preserve	\$4,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5	
Parks / Preservation Land / Wetland	Shipyards Remediation and Park Development	\$11,411,410	\$0	\$11,411,410	\$0	\$0	\$0	\$0	\$0	
	Southbank Riverwalk	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,000,000	
	Southbank, Broadstone Plaza, Riverplace Tower & Fuller Warren	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	
	Special Committee on Parks and Quality of Life	\$100,000,000	\$0	\$50,000,000	\$50,000,000	\$0	\$0	\$0	\$0	
	Sunny Acres Park and Center	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	
	Tillie Fowler Park	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	
	Timucuan Trail Extension	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$0	
	TK Stokes Boat Ramp Bulkhead	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	
	Walter Anderson Memorial Park	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	
	Wayne B Stevens Boat Ramp	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	
	Westside Park	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	
	Yancey Park	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000	
	Public Facilities	3,000 Bed Pretrial Detention Facility (replace existing facility)	\$244,598,764	\$0	\$0	\$0	\$0	\$0	\$0	\$244,598,764
		500 Bed Detention Facility/Short Term Holding	\$40,766,460	\$0	\$0	\$0	\$0	\$0	\$0	\$40,766,460
		Academy Firing Range Storage Lease Building	\$2,985,000	\$1,185,000	\$1,800,000	\$0	\$0	\$0	\$0	\$0
		ADA Compliance - Public Buildings	\$12,575,045	\$10,575,045	\$2,000,000	\$0	\$0	\$0	\$0	\$0
		Argyle Branch Library Roof Replacement	\$196,000	\$0	\$0	\$0	\$0	\$0	\$0	\$196,000
		Beaches Branch Library Improvements	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Bill Brinton Murray Hill Branch Replacement	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188,976
		Bradham Brooks Library HVAC Chiller & Controls Upgrade	\$455,000	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0
Brentwood Branch Replacement		\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188,976	
Brown Eastside Branch Library Roof Replacement		\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000	
Brown Eastside Branch Replacement		\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188,976	
Building Systems - Prime Osborn Convention Center		\$12,440,000	\$2,090,000	\$4,250,000	\$3,200,000	\$0	\$2,250,000	\$0	\$150,000	
Building Systems - Ritz Theatre & Museum		\$4,020,000	\$1,000,000	\$500,000	\$980,000	\$0	\$750,000	\$0	\$550,000	
Charles Webb Wescommett Regional Library Roof Replacement		\$380,000	\$0	\$0	\$0	\$0	\$0	\$0	\$380,000	
City Hall Elevator Modernization		\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	
City Hall Roof Replacement		\$2,700,000	\$0	\$2,700,000	\$0	\$0	\$0	\$0	\$0	
Dallas Graham Branch Replacement		\$10,236,431	\$0	\$0	\$0	\$0	\$0	\$0	\$10,236,431	
Dallas Graham Library Roof Replacement		\$138,000	\$0	\$138,000	\$0	\$0	\$0	\$0	\$0	
Don Brewer Center - Roof Replacement		\$210,000	\$0	\$0	\$0	\$0	\$210,000	\$0	\$0	
Duval County Courthouse Waterproofing and Sealant		\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
Duval County Health Dept - Elevator Replacement	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$0	\$0		
Facilities Cap Maint Gov't - Assess & Remediation	\$4,089,546	\$1,089,546	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		
Facilities Capital Maintenance - Gov't	\$42,556,161	\$33,956,161	\$11,100,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000		
Fire Station #21 Apron Replacement	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000		
Fleet Management - Maintenance and Upgrades	\$4,242,347	\$1,217,347	\$1,200,000	\$0	\$0	\$0	\$0	\$0		
Florida Theatre Elevator Modernization	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000		
Florida Theatre Facility Improvements	\$6,000,000	\$2,000,000	\$1,500,000	\$1,500,000	\$250,000	\$250,000	\$250,000	\$250,000		
Highlands Library Roof Replacement	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0		
Homeland Security Narcotics & Vice Building	\$2,500,000	\$0	\$1,000,000	\$1,500,000	\$0	\$0	\$0	\$0		
Interior Finishes - Prime Osborn Convention Center	\$3,300,000	\$400,000	\$500,000	\$550,000	\$500,000	\$500,000	\$500,000	\$350,000		
Jacksonville EOC Critical Electrical Infrastructure Upgrade	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0		
Jacksonville Fair Grounds Relocation	\$27,200,000	\$0	\$15,000,000	\$12,200,000	\$0	\$0	\$0	\$0		
Jax Re-Entry Center - Roof Replacement	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0		
JFRD Fire Station Apron & Driveway Repairs	\$1,700,000	\$0	\$1,700,000	\$0	\$0	\$0	\$0	\$0		

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5	
Public Facilities	Lot R - Stadium Performance Center	\$60,000,000	\$0	\$36,000,000	\$24,000,000	\$0	\$0	\$0	\$0	
	Main Library Parking Garage Retail Space Buildout	\$2,210,000	\$0	\$2,210,000	\$0	\$0	\$0	\$0	\$0	
	Mandarin Branch Library Improvements	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	
	Mandarin Branch Library Roof Replacement	\$234,000	\$0	\$0	\$0	\$0	\$0	\$0	\$234,000	
	Medical Examiner Facility	\$24,500,000	\$3,500,000	\$10,000,000	\$11,000,000	\$0	\$0	\$0	\$0	
	Montgomery Correctional Center Machine Shop	\$1,770,000	\$1,100,000	\$670,000	\$0	\$0	\$0	\$0	\$0	
	Murray Hill Branch Library Roof Replacement	\$138,000	\$0	\$0	\$0	\$0	\$0	\$0	\$138,000	
	Oceanway Library Replacement	\$12,100,190	\$8,750,000	\$3,350,190	\$0	\$0	\$0	\$0	\$0	
	Old St. Andrews Church - Maintenance Upgrades	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000	
	Pablo Creek Regional Library Roof Replacement	\$390,000	\$0	\$0	\$0	\$0	\$0	\$0	\$390,000	
	Police Memorial Bldg - Maint & Upgrades	\$2,750,000	\$825,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$550,000	
	Police Memorial Building	\$96,261,382	\$0	\$0	\$0	\$0	\$0	\$0	\$96,261,382	
	Pretrial Detention Facility - Cell Door System	\$7,500,000	\$4,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
	Pretrial Detention Facility - Maint & Upgrades	\$4,042,000	\$3,392,000	\$650,000	\$0	\$0	\$0	\$0	\$0	
	Pre-Trial Detention Facility Water Line Replacement	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0	\$850,000	
	Public Buildings - Roofing	\$6,059,895	\$2,859,895	\$400,000	\$400,000	\$600,000	\$600,000	\$600,000	\$600,000	
	Public Works COOP	\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000	\$0	
	Purchase Load King Warehouse	\$6,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500,000	
	Regency Square Library Roof Replacement	\$330,000	\$0	\$0	\$0	\$0	\$0	\$0	\$330,000	
	Renovation of Beaches Branch Library	\$2,386,176	\$0	\$0	\$592,310	\$596,894	\$0	\$1,196,972	\$0	
	San Marco Branch Library Roof Replacement	\$252,000	\$0	\$0	\$0	\$0	\$0	\$0	\$252,000	
	Schell Sweet Community Resource Center Roof Replacement	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	
	Security Improvements - Prime Osborn Convention Center	\$1,295,000	\$795,000	\$0	\$0	\$0	\$0	\$0	\$150,000	
	Security Improvements- Ritz Theatre & Museum	\$370,000	\$270,000	\$0	\$0	\$0	\$0	\$0	\$50,000	
	South Mandarin Branch Library Roof Replacement	\$237,000	\$0	\$0	\$0	\$0	\$0	\$0	\$237,000	
	Southeast Regional Library Roof Replacement	\$448,000	\$0	\$0	\$0	\$0	\$0	\$0	\$448,000	
	Tactical Research and Development Center	\$750,000	\$600,000	\$150,000	\$0	\$0	\$0	\$0	\$0	
	Traffic Engineering - Warehouse Phase III	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	
	UF Health Capital Improvements	\$120,000,000	\$55,000,000	\$20,000,000	\$20,000,000	\$25,000,000	\$0	\$0	\$600,000	
	University Park Branch Library Roof Replacement	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	
	Water St. Garage Elevator Modernization	\$465,000	\$0	\$0	\$0	\$0	\$0	\$0	\$465,000	
	Water Street Parking Garage Renovation	\$3,099,485	\$1,699,485	\$0	\$0	\$0	\$0	\$0	\$1,400,000	
	Waterproofing/Roof Replacement - Prime Osborn Convention Center	\$2,150,000	\$1,000,000	\$0	\$0	\$850,000	\$0	\$100,000	\$200,000	
	Webb Wescomett Library Improvements - AHU's	\$275,000	\$0	\$0	\$0	\$0	\$275,000	\$0	\$0	
	West Branch Library Roof Replacement	\$336,000	\$0	\$0	\$0	\$0	\$0	\$0	\$336,000	
	Westbrook Branch Replacement	\$8,186,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,186,976	
	Willow Branch Library Roof Replacement	\$107,000	\$0	\$0	\$0	\$0	\$0	\$0	\$107,000	
	Public Safety	Fire Station #10 Renovation	\$4,610,000	\$2,390,000	\$2,220,000	\$0	\$0	\$0	\$0	\$0
		Fire Station #12 Replacement	\$1,875,064	\$0	\$1,875,064	\$0	\$0	\$0	\$0	\$0
		Fire Station #17 Replacement	\$2,093,800	\$0	\$2,093,800	\$0	\$0	\$0	\$0	\$0
Fire Station #22 (Relocation)		\$6,200,000	\$500,000	\$5,700,000	\$0	\$0	\$0	\$0	\$0	
Fire Station #25 Replacement		\$7,777,678	\$77,678	\$0	\$0	\$0	\$0	\$7,700,000	\$0	
Fire Station #36 Replacement		\$6,085,285	\$385,285	\$0	\$0	\$0	\$5,700,000	\$0	\$0	
Fire Station #4		\$1,680,000	\$750,000	\$930,000	\$0	\$0	\$0	\$0	\$0	
Fire Station #41 (Replacement)		\$7,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700,000	
Fire Station #42 (Replacement)		\$7,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700,000	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Public Safety	Fire Station #45 Relocation	\$7,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$7,700,000
	Fire Station #47 (new)	\$7,700,000	\$0	\$7,700,000	\$0	\$0	\$0	\$0	\$0
	Fire Station #66 (new)	\$7,700,000	\$0	\$0	\$7,700,000	\$0	\$0	\$0	\$0
	Fire Station #67 (new)	\$7,700,000	\$0	\$0	\$0	\$7,700,000	\$0	\$0	\$0
	Fire Station #76	\$8,423,742	\$723,742	\$0	\$0	\$0	\$0	\$0	\$7,700,000
	Fire Station Capital Maintenance - Misc Improvements	\$8,617,587	\$2,617,587	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Marine Fire Station (new)	\$9,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$9,500,000
	Met Park Marina Fire Station, Museum & Dock/Design (Replacement)	\$8,000,000	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$0
	2nd Avenue North Roadway Safety Improvements	\$11,000,000	\$5,500,000	\$5,500,000	\$0	\$0	\$0	\$0	\$0
	5th Street Bridge Replacement	\$4,360,196	\$510,196	\$750,000	\$3,100,000	\$0	\$0	\$0	\$0
Acree Road Bridge Replacement	\$12,500,000	\$500,000	\$1,000,000	\$0	\$0	\$0	\$0	\$11,000,000	
ADA Compliance - Curb Ramps and Sidewalks	\$70,031,292	\$42,994,492	\$9,318,400	\$4,318,400	\$13,400,000	\$0	\$0	\$0	
Alta Drive Bridge	\$4,500,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$3,800,000	
Apache Ave Curb & Gutter	\$621,946	\$246,946	\$0	\$75,000	\$300,000	\$0	\$0	\$0	
Art Museum Drive Sidewalks	\$11,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$11,900,000	
Azure Street Sidewalk New	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	
Beifort Road Widening	\$7,200,000	\$0	\$0	\$7,200,000	\$0	\$0	\$0	\$0	
Belvedere Ave Drainage Improvements	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	
Belvedere Street Sidewalks	\$1,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800,000	
Big Fishweir Creek - Ecosystem	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	
Brady Road Sidewalk	\$2,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,700,000	
Brooklyn Area Drainage & Safety Imp	\$9,102,961	\$8,102,961	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	
Brookshire Ct. Underdrain Rehabilitation	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	
Broward Road Improvements	\$1,750,000	\$350,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0	
Cain Lane & Able St. (DSR) - Capital Improvement	\$180,000	\$10,596	\$169,404	\$0	\$0	\$0	\$0	\$0	
CD 10 Sidewalk Repairs	\$505,000	\$0	\$0	\$505,000	\$0	\$0	\$0	\$0	
Cedar Point Road Bridges	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	
Cedar Point Road Sidewalks	\$1,291,250	\$791,250	\$0	\$0	\$0	\$0	\$0	\$500,000	
Cedar Point/Sawpit Road (New Berlin to Shark)	\$17,500,000	\$0	\$0	\$0	\$1,000,000	\$5,000,000	\$11,500,000	\$0	
Cemetery Entrance Improvements	\$1,900,596	\$672,000	\$631,400	\$597,196	\$0	\$0	\$0	\$0	
Chaffee Road	\$49,603,868	\$7,903,868	\$12,500,000	\$17,700,000	\$11,500,000	\$0	\$0	\$0	
Channel Lining Drainage Improvements	\$719,500	\$0	\$0	\$719,500	\$0	\$0	\$0	\$0	
Children's Way/Nira St Ped Improvements	\$1,585,000	\$1,285,000	\$300,000	\$0	\$0	\$0	\$0	\$0	
Cntywd Intersection Imp & Bridge Rehab - Bridges	\$16,020,443	\$8,570,443	\$450,000	\$1,600,000	\$1,900,000	\$0	\$500,000	\$3,000,000	
Cntywd Intersection Imp & Bridge Rehab - Intersections	\$10,030,604	\$2,330,604	\$400,000	\$300,000	\$2,000,000	\$2,000,000	\$1,500,000	\$1,500,000	
College Street Bicycle Boulevard	\$133,000	\$45,346	\$0	\$0	\$0	\$0	\$0	\$87,654	
Collins Road Sidewalks	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,100,000	
Commonwealth Ave/Picketville Rd Intersection Improvement	\$1,700,000	\$0	\$1,700,000	\$0	\$0	\$0	\$0	\$0	
Countywide Bulkhead - Assess, Repair & Replacement	\$4,390,085	\$1,390,085	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	
CRIS Grant (CSX/FEC/FDOT/JTA) Grant Match	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	
Crosswalk Murals	\$1,550,000	\$200,000	\$200,000	\$150,000	\$0	\$0	\$0	\$1,000,000	
Dairy Drive (DSR) - Capital Improvement	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	
Dancy Street Curb & Gutter	\$310,000	\$0	\$0	\$75,000	\$235,000	\$0	\$0	\$0	
Davell Rd. (DSR) - Capital Improvement	\$140,000	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	
Department of Health Generator	\$801,593	\$179,371	\$622,222	\$0	\$0	\$0	\$0	\$0	
Drainage System Rehabilitation - Capital Improvements	\$4,800,000	\$0	\$1,800,000	\$1,800,000	\$1,200,000	\$0	\$0	\$0	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Roads / Infrastructure / Transportation	Drainage System Rehabilitation - Capital Maintenance	\$14,000,000	\$0	\$4,800,000	\$4,800,000	\$4,400,000	\$0	\$0	\$0
	Edgewood Avenue Bicycle Improvements	\$1,602,875	\$194,718	\$213,538	\$1,194,619	\$0	\$0	\$0	\$0
	Ellis Rd. (DSR) - Capital Improvement	\$230,000	\$0	\$230,000	\$0	\$0	\$0	\$0	\$0
	Emerald Trail - Hogan Street Connector	\$5,760,000	\$0	\$4,980,000	\$780,000	\$0	\$0	\$0	\$0
	Emerald Trail - Hogan's Creek to Riverwalk	\$30,170,000	\$0	\$0	\$2,000,000	\$8,000,000	\$8,000,000	\$12,170,000	\$0
	Euclid Street Curb & Gutter	\$200,000	\$0	\$0	\$0	\$75,000	\$125,000	\$0	\$0
	Falconhead Ct. Underdrain Rehabilitation	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
	Firestone Rd - Wheat Rd Intersection Improvements	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
	Five Points Project - Improvements	\$5,419,802	\$2,169,802	\$0	\$0	\$0	\$0	\$0	\$3,250,000
	Flasher Clocks for School Zones	\$5,000,000	\$2,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
	Flynn Road Drainage Improvements	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
	Frye Ave. W. (DSR) - Capital Improvement	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
	Hamilton St Box Culvert Extension/Sidewalk Connection	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
	Handscape - Countywide	\$13,000,000	\$4,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	Harlow Blvd / Mother Hubbard Dr. S. (DSR) - Capital Improvement	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
	Hidden Village Drive Underdrain Rehabilitation	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
	Hodges Blvd Intersection Traffic Signals	\$2,200,000	\$0	\$2,200,000	\$0	\$0	\$0	\$0	\$0
	Hood Landing Road Drainage Improvements	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
	Hyatt Front Modifications	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0
	I-10 to Ramona Outfall Ditch Restoration	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Ingliside Avenue (DSR) - Capital Improvement	\$850,000	\$0	\$850,000	\$0	\$0	\$0	\$0	\$0
	Jack Horner Ln / Miss Muffet Ln (DSR) - Capital Improvement	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
	Jullington Creek Bridge	\$800,000	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0
	Lane Wiley Senior Center Septic Abandonment - Utility	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
	LaSalle Street Outfall	\$44,020,458	\$8,820,458	\$0	\$20,000,000	\$15,200,000	\$0	\$0	\$0
	Lift Station Remote Monitoring	\$450,000	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0
	Lobrano Court Drainage Improvements	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Lone Star Rd Bridge	\$4,350,000	\$0	\$250,000	\$0	\$0	\$4,100,000	\$0	\$0
	Lone Star Road Extension	\$3,000,000	\$0	\$1,000,000	\$2,000,000	\$0	\$0	\$0	\$0
	Loretto Road Sidewalk	\$450,680	\$295,680	\$155,000	\$0	\$0	\$0	\$0	\$0
	Luna, Green & Melba Street Bicycle Project	\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000
	Main Street Bridge Pedestrian Ramp	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,600,000
	Main Street Traffic Calming (1st to 12th Street)	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$0
	Major Outfall Ditch Restoration/Cleaning	\$20,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$2,500,000
	Mallory Street Drainage Improvement	\$320,000	\$0	\$0	\$0	\$0	\$320,000	\$0	\$0
Mandarin Road Sidewalk	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	
Marquette/Woodmere Area Drainage Improvements	\$557,000	\$0	\$0	\$0	\$0	\$0	\$0	\$557,000	
Mayport Dock Redevelopment	\$5,500,000	\$1,500,000	\$2,500,000	\$1,500,000	\$0	\$0	\$0	\$0	
McCoy's Creek Outfall Improvements with Riverwalk	\$58,200,000	\$5,500,000	\$22,000,000	\$18,600,000	\$7,000,000	\$5,100,000	\$0	\$0	
McCoy's Creek Rebuild & Raise Bridge - King	\$5,000,000	\$3,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	
McCoy's Creek Rebuild & Raise Bridge - Stockton	\$5,000,000	\$3,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	
Merrill Rd and Townsend Blvd Intersection Improvements	\$575,000	\$0	\$575,000	\$0	\$0	\$0	\$0	\$0	
Mickler Road Widening	\$330,000	\$0	\$0	\$0	\$0	\$330,000	\$0	\$0	
Monctref Rd Pedestrian Bridge	\$1,952,039	\$152,039	\$1,800,000	\$0	\$0	\$0	\$0	\$0	
Monctref Rd. and W. 20th St. Road Improvements	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	
MOSH and Riverwalk at the Shipyards	\$20,000,000	\$800,000	\$12,000,000	\$7,200,000	\$0	\$0	\$0	\$0	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Roads / Infrastructure / Transportation	Myrtle Avenue Stormwater Pump Replacement	\$735,000	\$200,000	\$535,000	\$0	\$0	\$0	\$0	\$0
	New Berlin Rd (Cedar Point to Staratt/Pulaski Rd Int)	\$42,756,553	\$2,756,553	\$0	\$0	\$20,000,000	\$20,000,000	\$0	\$0
	Northbank Bulkhead	\$58,871,425	\$10,971,425	\$8,000,000	\$8,000,000	\$8,000,000	\$4,000,000	\$4,000,000	\$15,900,000
	Oak Street Bicycle Boulevard	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
	Oceanway Community Center Septic Abandonment - Utility	\$215,000	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0
	Old Kings Rd. (DSR) - Capital Improvement	\$70,000	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0
	Orange Picker / Brady Road	\$5,745,000	\$1,045,000	\$4,700,000	\$0	\$0	\$0	\$0	\$0
	Ortega Boulevard Sidewalks	\$4,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,900,000
	Pavement Markings	\$11,600,000	\$3,600,000	\$2,000,000	\$1,500,000	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000
	Penman Road Complete Streets	\$20,500,000	\$500,000	\$500,000	\$2,000,000	\$10,000,000	\$7,500,000	\$0	\$0
	Plummer Grant Sidewalk (New)	\$2,700,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$2,400,000
	Plymouth Street Bridge	\$4,900,000	\$400,000	\$250,000	\$0	\$0	\$0	\$4,250,000	\$0
	Police Memorial Building Generator Replacement	\$1,094,463	\$820,847	\$273,616	\$0	\$0	\$0	\$0	\$0
	Post Street Dock Streetscape	\$3,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400,000
	Pre-Trial Detention Facility Generator Replacement	\$1,827,860	\$1,370,895	\$456,965	\$0	\$0	\$0	\$0	\$0
	Racetack Road Widening	\$9,441,250	\$0	\$9,441,250	\$0	\$0	\$0	\$0	\$0
	Railroad Crossings	\$9,831,116	\$5,081,116	\$750,000	\$750,000	\$750,000	\$550,000	\$225,000	\$1,725,000
	Ray Greene Park Septic Abandonment - Utility	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
	Resiliency Infrastructure Improvements	\$50,000,000	\$0	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$0
	Riverfront Plaza	\$14,250,000	\$1,250,000	\$1,000,000	\$0	\$0	\$0	\$0	\$12,000,000
	Roadway Resurfacing	\$292,488,321	\$152,988,321	\$25,500,000	\$24,000,000	\$27,000,000	\$27,000,000	\$18,000,000	\$18,000,000
	Roadway Safety Project - Pedestrian Crossings	\$3,495,000	\$1,695,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
	Roadway Sign Stripe and Signal	\$29,732,474	\$17,782,474	\$2,500,000	\$2,700,000	\$2,700,000	\$1,350,000	\$1,350,000	\$1,350,000
	Rogero Road Undergrounding Electric	\$877,000	\$0	\$877,000	\$0	\$0	\$0	\$0	\$0
	San Mateo Elementary School Sidewalk	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0
	Seabreeze Drive Drainage Improvement	\$320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$320,000
	Sedgemore Drive Drainage Improvements	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
	Sheridan Street (DSR) - Capital Improvement	\$380,000	\$0	\$380,000	\$0	\$0	\$0	\$0	\$0
	Sibbald Road Sidewalk Extension	\$2,200,000	\$0	\$689,446	\$1,500,554	\$0	\$0	\$0	\$0
	Sidewalk Construction - New	\$7,684,424	\$3,184,424	\$1,000,000	\$1,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000
	Sidewalk/Curb Construction and Repair	\$56,310,686	\$28,645,686	\$6,665,000	\$6,000,000	\$6,000,000	\$3,000,000	\$3,000,000	\$3,000,000
	Silver Street Drainage Improvements	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0
Soutel Drive & New Kings Road Intersection Improvements	\$3,000,000	\$2,328,000	\$672,000	\$0	\$0	\$0	\$0	\$0	
Southside Boulevard - Southside Blvd/Belfort Rd/JTB Trans Imp	\$12,155,105	\$3,035,105	\$1,120,000	\$8,000,000	\$0	\$0	\$0	\$0	
St. Johns Ave. Traffic Calming	\$500,000	\$0	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000	
St. Johns Bluff Sidewalk Improvements - East Side	\$2,875,000	\$2,015,000	\$860,000	\$0	\$0	\$0	\$0	\$0	
St. Johns Bluff Sidewalk Improvements -West Side	\$1,101,068	\$946,068	\$155,000	\$0	\$0	\$0	\$0	\$0	
St. Johns River Bulkhead, Assess/Restore	\$14,064,019	\$5,064,019	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	
Stomwater Pump Stations Generators	\$345,710	\$0	\$345,710	\$0	\$0	\$0	\$0	\$0	
Sunbeam Road (DSR) - Capital Improvement	\$871,000	\$495,000	\$376,000	\$0	\$0	\$0	\$0	\$0	
Sunbeam Road Underdrain Repair Project - Phase 2	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000	
Superior Street Fueling Station	\$1,550,800	\$0	\$0	\$0	\$0	\$0	\$325,000	\$1,225,800	
Tar Klin Bridge	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	
Traffic Calming	\$1,650,000	\$600,000	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$150,000	
Traffic Management Facility Generator Replacement	\$318,697	\$224,960	\$93,737	\$0	\$0	\$0	\$0	\$0	
Traffic Signal (New) - Argyle Forest Blvd & Loch Highlands	\$900,000	\$0	\$900,000	\$0	\$0	\$0	\$0	\$0	

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Roads / Infrastructure / Transportation	Traffic Signal (New) – Baymeadows Rd E & Hampton	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0
	Traffic Signal (New) – Baymeadows Rd E & Stonebridge Village	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0
	Traffic Signal (New) – New Berlin Rd & Cedar Point Rd	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
	Traffic Signal Airport Center Dr. and Gillespie Ave.	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0
	Traffic Signal Pulaski Rd and Howard Road	\$600,000	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
	Traffic Signalization - Countywide	\$5,350,000	\$700,000	\$800,000	\$1,100,000	\$1,100,000	\$550,000	\$550,000	\$550,000
	Traffic Signalization - Enhancements	\$3,980,525	\$3,260,525	\$160,000	\$160,000	\$160,000	\$80,000	\$80,000	\$80,000
	Traffic Signalization - Fiber Optic	\$3,750,000	\$0	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$0
	Traffic Signals San Pablo Parkway	\$2,400,000	\$0	\$2,400,000	\$0	\$0	\$0	\$0	\$0
	Traffic Street Lights (mast arm paint)	\$3,501,263	\$2,901,263	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Trout River Blvd Sidewalk (New)	\$1,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
	Underdrain Replacements	\$4,750,000	\$1,000,000	\$250,000	\$1,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000
	University Boulevard (Complete Streets Project)	\$19,500,000	\$0	\$0	\$0	\$0	\$10,000,000	\$9,500,000	\$0
	Upstream Fishing Creek Drainage Improvements	\$2,818,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,818,000
	Urban Core Riverfront Revitalization Hart Expressway Imp	\$7,000,000	\$0	\$7,000,000	\$0	\$0	\$0	\$0	\$0
	Venetia Drainage Improvements	\$1,400,000	\$0	\$500,000	\$900,000	\$0	\$0	\$0	\$0
	Water/Wastewater System Fund	\$177,795,456	\$62,795,456	\$50,000,000	\$50,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0
	Wells Road Bridge	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
	West Side Blvd (DSR) - Capital Improvement	\$130,000	\$0	\$130,000	\$0	\$0	\$0	\$0	\$0
	Willowbranch Bulkhead Replacement	\$8,300,000	\$1,000,000	\$500,000	\$3,500,000	\$3,300,000	\$0	\$0	\$0
	Wills Branch Dredge	\$3,400,000	\$700,000	\$2,700,000	\$0	\$0	\$0	\$0	\$0
	Woodside Street Underdrain Drainage Improvements	\$625,000	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000
	Yacht Club Road Drainage Improvements	\$750,000	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0
Zora St. (DSR) - Capital Improvement	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	

**STORMWATER CAPITAL IMPROVEMENT PROJECTS
 FY 2021 - 2022 CAPITAL IMPROVEMENT PLAN - ALL FUNDING SOURCES**

Funding Source	FY21-22
Debt Management Fund	\$0
Contribution - Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$10,762,013
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
Total Per Year	\$10,762,013

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Drainage System Rehabilitation - Capital Improvements	\$355,000	\$0	\$0	\$0	\$355,000	\$0	\$0
Beaulerc Bluff Rd. (DSR) Capital Improvements	\$322,000	\$0	\$0	\$0	\$322,000	\$0	\$0
Burnett Park Road (DSR) - Capital Improvement	\$248,000	\$0	\$0	\$0	\$248,000	\$0	\$0
Crest Drive (DSR) - Capital Improvements	\$149,000	\$0	\$0	\$0	\$149,000	\$0	\$0
Edgewood Circle (DSR) - Capital Improvements	\$329,000	\$0	\$0	\$0	\$329,000	\$0	\$0
Eunice Road (DSR) - Capital Improvements	\$248,000	\$0	\$0	\$0	\$248,000	\$0	\$0
Spires Avenue (DSR) - Capital Improvements	\$149,000	\$0	\$0	\$0	\$149,000	\$0	\$0
Drainage System Rehabilitation - Capital Maintenance	\$4,200,000	\$0	\$0	\$0	\$4,200,000	\$0	\$0
Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0
Stormwater Project Development and Feasibility Studies	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0
Dunn / Caney (Sapp Road Wet Detention)	\$4,065,661	\$0	\$0	\$0	\$4,065,661	\$0	\$0
Arlington/Pottsburg (Beach & Southside) Pond	\$296,352	\$0	\$0	\$0	\$296,352	\$0	\$0

**STORMWATER IMPROVEMENT PROJECTS
FY 2022 - 2026 CAPITAL IMPROVEMENT PLAN**

Funding Source	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Debt Management Fund	\$0	\$0	\$0	\$0	\$0	\$0
Contribution - Private Sources	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings Revenue Appropriations	\$0	\$0	\$0	\$0	\$0	\$0
Pay-go	\$10,762,013	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$41,845,498
Transfer Between Projects	\$0	\$0	\$0	\$0	\$0	\$0
Grant / Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$10,762,013	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$41,845,498

Program Area	Project Name	Total Cost	Prev Fund	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Beyond 5
Drainage	Drainage System Rehabilitation - Capital Improvements	\$11,561,825	\$2,206,825	\$355,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000
Drainage	Beaulerc Bluff Rd. (DSR) Capital Improvements	\$322,000	\$0	\$322,000	\$0	\$0	\$0	\$0	\$0
Drainage	Burnett Park Road (DSR) - Capital Improvement	\$748,000	\$500,000	\$248,000	\$0	\$0	\$0	\$0	\$0
Drainage	Crest Drive (DSR) - Capital Improvements	\$149,000	\$0	\$149,000	\$0	\$0	\$0	\$0	\$0
Drainage	Edgewood Circle (DSR) - Capital Improvements	\$329,000	\$0	\$329,000	\$0	\$0	\$0	\$0	\$0
Drainage	Eunice Road (DSR) - Capital Improvements	\$248,000	\$0	\$248,000	\$0	\$0	\$0	\$0	\$0
Drainage	Spire Avenue (DSR) - Capital Improvements	\$149,000	\$0	\$149,000	\$0	\$0	\$0	\$0	\$0
Drainage	Drainage System Rehabilitation - Capital Maintenance	\$50,896,072	\$25,696,072	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000	\$4,200,000
Drainage	Stormwater Pump Stations - Capital Maintenance	\$1,200,000	\$300,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Drainage	Stormwater Project Development and Feasibility Studies	\$1,750,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Drainage	Dunn / Caney (Sapp Road Wet Detention)	\$7,636,849	\$3,571,188	\$4,065,661	\$0	\$0	\$0	\$0	\$0
Drainage	Arlington/Pottsburg (Beach & Southside) Pond	\$5,681,000	\$0	\$296,352	\$3,600,000	\$1,784,648	\$0	\$0	\$0
Drainage	Arlington/Pottsburg (Bowden & Belfort) Pond	\$1,930,850	\$0	\$0	\$0	\$1,815,352	\$115,498	\$0	\$0
Drainage	Duval Road (Wet Detention Pond)	\$9,530,000	\$0	\$0	\$0	\$0	\$3,484,502	\$3,600,000	\$2,445,498
Drainage	Hogan's Creek Stormwater Improvements	\$33,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33,000,000

**SOLID WASTE CAPITAL IMPROVEMENT PROJECTS
FY 2021 - 2022 CAPITAL IMPROVEMENT PLAN - ALL FUNDING SOURCES**

Funding Source	FY21-22
Debt Management Fund	\$14,896,650
Contribution - Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$0
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
Total Per Year	\$14,896,650

Project Name	FY 21-22	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
Trail Ridge Landfill Expansion	\$11,396,650	\$11,396,650	\$0	\$0	\$0	\$0	\$0
Environmental Compliance - Countywide	\$3,500,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0

**SOLID WASTE CAPITAL IMPROVEMENT PROJECTS
FY 2022 - 2026 CAPITAL IMPROVEMENT PLAN**

Funding Source	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Beyond 5
Debt Management Fund	\$14,896,650	\$2,089,000	\$1,000,000	\$5,945,715	\$12,273,563	\$57,600,000
Contribution - Private Sources	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings Revenue Appropriations	\$0	\$0	\$0	\$0	\$0	\$0
Pay-go	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Between Projects	\$0	\$0	\$0	\$0	\$0	\$0
Grant / Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$14,896,650	\$2,089,000	\$1,000,000	\$5,945,715	\$12,273,563	\$57,600,000

Program Area	Project Name	Total Cost	Prev Fund	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Beyond 5
Environmental / Quality of Life	Landfill Gas Fueled Leachate Evaporator	\$15,998,000	\$7,798,000	\$0	\$0	\$0	\$1,000,000	\$0	\$7,200,000
Environmental / Quality of Life	Trail Ridge Landfill Expansion	\$123,555,611	\$53,550,683	\$11,396,650	\$1,089,000	\$0	\$2,945,715	\$7,273,563	\$47,300,000
Environmental / Quality of Life	Environmental Compliance - Countywide	\$28,465,731	\$12,865,731	\$3,500,000	\$1,000,000	\$1,000,000	\$2,000,000	\$5,000,000	\$3,100,000

FISCAL YEAR 2022 - 2026 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

Ordinance 2021-507-E

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Debt Management Funds	1,610,825	9,519,752	8,026,952	9,908,927	2,884,927
Pay- Go: Equipment/Radio Refresh	1,549,046	970,000	470,000	470,000	470,000
Increase in On-Going Operating Cost	-	784,955	1,026,918	1,318,914	805,648
Pay-Go: Other	525,092	1,256,600	340,000	35,000	35,000
ARP Funding	11,585,287	9,271,631	-	-	-
Total Per Year	15,270,250	21,802,938	9,863,870	11,732,841	4,195,575

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
City Council	Application - Department Specific	City Council Chamber Upgrade	614,900	312,660	-	-	-	-
Code Compliance	Application - Department Specific	Lien Tracking System	-	-	360,000	-	-	-
JHRC	Application - Department Specific	Case Management System - JHRC	90,000	-	310,000	78,200	14,049	422
Real Estate	Application - Department Specific	Real Estate Management System	185,000	-	406,600	165,000	-	-
Citywide	Enterprise Solution	1Cloud: Enterprise Financial and Resource Management Solution	47,993,283	-	6,716,000	5,183,000	9,250,000	1,726,000
Citywide	Enterprise Solution	Enterprise Permit / Land Use Management	8,916,748	-	-	-	-	-
Citywide	Equipment Refresh	Radio - Mobile Radio Refresh	7,071,586	2,313,657	-	-	-	-
Citywide	Equipment Refresh	Radio - Portable Radio Refresh	6,947,155	9,271,630	9,271,631	-	-	-
ITD	Equipment Refresh	Network Equipment Refresh	2,209,718	389,069	340,000	340,000	340,000	340,000
ITD	Equipment Refresh	Server Equipment Refresh	1,158,156	1,141,537	130,000	130,000	130,000	130,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	1,247,579	18,440	500,000	-	-	-
ITD	Infrastructure / Equipment	Security Upgrades - Technology / ITD	390,000	118,000	248,955	349,224	44,501	44,785
Citywide	Radio System	P25 Radio - Radio Site Expansion	-	-	1,908,927	1,908,927	1,954,291	1,954,368
Citywide	Radio System	Radio - Microwave Network Radio Sites	459,883	94,432	-	-	-	-
Citywide	Radio System	Ed Ball - Radio Tower and Backup System	-	1,610,825	1,610,825	1,709,519	-	-

PROJECT TITLE:
City Council Chamber Upgrade

FUNCTIONAL AREA / AGENCY:
City Council

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$614,900

PROJECT COMPLETION DATE:
FY 21-22

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Upgrade the existing Audio Visual (AV) Equipment and Broadcast System in the City Council Chambers to include the replacement of failing hardware that has reached useful end-of-life. Installation of new equipment facilitates the broadcast of public meetings, enhances the display of digital images such as presentations and maps, and allows for integration with legislative management software for off-site closed captioning and customizable content. FY 20-21 funding to upgrade the Lynwood Roberts Room, Committee and Conference Rooms A & B and the City Council Studio. All rooms require network and video equipment along with cabling hardware and installation / labor.

Level of Service Impact:

1) Supports public access to online viewing of legislative meetings. 2) Ensures ADA compliance for live streaming and archived meeting video. 3) Enables meeting attendees to clearly view presentations and displayed meeting documents. 4) Enhances legislative access through indexing of meeting discussion by subject matter. 5) Assists with records management and retention

Capitalized Costs	Total Est.	Prior Yrs.	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Cost	Funding					
Software	\$ 46,900	46,900					
Hardware	\$ 760,660	448,000	312,660				
Professional Svcs	\$ 120,000	120,000					
	\$ 927,560	\$ 614,900	\$ 312,660	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Ensure continued broadcasting of public meetings and improve access to legislative proceedings through closed captioning and legislative management software.

PROJECT TITLE:
Lien Tracking System

FUNCTIONAL AREA / AGENCY:
Code Compliance

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

The purpose of the project is to replace the current Microsoft Access Lien Tracking system with a new purchased solution that will satisfy the business needs by providing the following functionality: Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions. In addition, the solution will interface with the following systems: Real Estate, Enterprise Permitting, Oracle ERP, Tax Collector, and Clerk of Court.

Level of Service Impact:

Ensures that the Accounting Division and Municipal Code Compliance is able to properly track liens and ensure that funds are collected and accounted for in a timely manner and according to the City Ordinance.

Capitalized Costs	Total Est.	Prior Yrs.	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Cost	Funding					
Software	\$ 300,000			300,000			
Hardware	\$ -						
Professional Svcs	\$ -						
	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs		60,000			
SW/HW License Maint (annual increase)					
	\$ -	\$ 60,000	\$ -	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will support adherence to all applicable City Ordinances in Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions. In addition, the system will provide a mechanism to track and manage customer accounts, promptly resolve unpaid balances and reduce outstanding balances.

PROJECT TITLE:
Case Management System - JHRC

FUNCTIONAL AREA / AGENCY:
JHRC

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$90,000

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

The purpose of this project is to replace the current ITD-developed JHRC Case Management system with a new purchased solution that will allow JHRC to satisfy their business needs by providing the following functionality: Case Management, Tracking Case Information, producing letters, emails/notifications, reports, forms and other documentation related to Human Rights cases.

Level of Service Impact:

Ensures that the JHRC is able to provide services to the residents of Jacksonville / Duval County related to reported matters of discrimination such as employment, public accommodation, HUD, etc... in a timely manner and according to regulatory requirements such as the Equal Employment Opportunity Commission (EEOC).

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 400,000	90,000		310,000			
	\$ 400,000	\$ 90,000	\$ -	\$ 310,000	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs			10,000		
SW/HW License Maint (annual increase)			68,200	14,049	422
	\$ -	\$ -	\$ 78,200	\$ 14,049	\$ 422

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will support adherence to applicable laws and oversight agencies in investigating, reporting, resolving, referring or dismissing cases of reported discrimination.

PROJECT TITLE:
Real Estate Management System

FUNCTIONAL AREA / AGENCY:
Real Estate

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$185,000

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Acquire a SaaS software solution to serve as a single, unified database for managing the disposition of surplus property and tracking land acquisitions for temporary and permanent easements. In addition, the solution will serve as a single authoritative database for tracking all covenants and restrictions of City-owned properties.

Level of Service Impact:

Acquire a SaaS software solution to serve as a single, unified database for managing the disposition of surplus property and tracking land acquisitions for temporary and permanent easements. In addition, the solution will serve as a single authoritative database for tracking all covenants and restrictions of City-owned properties.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 591,600	185,000		406,600			
	<u>\$ 591,600</u>	<u>\$ 185,000</u>	<u>\$ -</u>	<u>\$ 406,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
		165,000		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,000</u>	<u>\$ -</u>	<u>\$ -</u>

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Improve the management of surplus properties and land acquisitions and provide for greater efficiencies in tracking covenants and restrictions for City-owned properties.

PROJECT TITLE:
1Cloud: Enterprise Financial and Resource Management Solution

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$47,993,283

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

This project will consolidate multiple ad-hoc systems (FAMIS, Budget Prep, Oracle HRMS, Oracle Position Control, Employee Performance Management, JaxPro and Fixed Assets) into one integrated, hosted solution that is designed for consistency and completeness of business roles and will reduce duplicate functions and improve efficiencies. Enterprise Resource Planning (ERP) will provide consolidated data and information to drive decision making with real-time views of business process performance. ERP/1Cloud will assist with optimization of core finance and operational functions. In FY20+, additional modules are planned to replace the existing JaxPension-General and Police Fire Pension systems, automate Tangible Personal Property process, provide a Cloud Access Security Broker, management of Enterprise Contracts, Enterprise Data and Talent Management along with gathering requirements for replacing RMS, EIS and Enterprise Asset Management

Level of Service Impact:

This project will potentially reduce software maintenance and support when implementing industry best practices even while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs.					
		Funding	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Software	\$ -						
Capital Internal Svc	\$ 11,479,175	6,879,175	600,000	1,000,000	1,500,000	1,500,000	
Professional Svcs	\$ 55,990,108	41,114,108	(600,000)	5,000,000	3,000,000	6,500,000	976,000
	\$ 67,469,283	\$ 47,993,283	\$ -	\$ 6,000,000	\$ 4,500,000	\$ 8,000,000	\$ 976,000

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)		716,000	683,000	1,250,000	750,000
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ 716,000	\$ 683,000	\$ 1,250,000	\$ 750,000

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Operating Costs					
SW/HW Maint			(724,000)		
	\$ -	\$ -	\$ (724,000)	\$ -	\$ -

Benefits to the Public:

Provides faster business process transaction throughput (invoices, payments, etc). Better transparency of where public dollars are being spent. Makes doing business with the city (vendors) simpler and easier which could drive down need for taxpayer funds for operating expenses.

PROJECT TITLE:
Enterprise Permit / Land Use Management

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$8,916,748

PROJECT COMPLETION DATE:
FY 21-22

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

An Enterprise Permit Management/Land Use Solution will provide a vendor product that will be able to replace multiple systems within departments such as Public Works, Planning and Development, Jacksonville Fire and Rescue, and Neighborhoods. Major functions of the enterprise solution include: permitting, design review, inspections, violation and citation processing and tracking. The commercial software is intended to replace the following existing systems: 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 existing systems were developed in-house and require significant enhancements and maintenance. 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.	Prior Yrs.	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Cost	Funding					
Capital Internal Svc	\$ 4,171,930		4,171,930				
Hardware	\$ 244,818	244,818					
Professional Svcs	\$ 4,500,000	8,671,930	(4,171,930)				
	\$ 8,916,748	\$ 8,916,748	\$ -	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
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:
Radio - Mobile Radio Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$7,071,586

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
ARP Funding

Project Description:

Funding to replace all mobile radios for JSO, JFRD as well as consollette and specialty mobile radios. Total estimated cost is reflective of an eight year refresh project to be completed in FY22-23.

Level of Service Impact:

Two-way mobile radios allow Law Enforcement, Fire Rescue, Emergency Management, Education/campus security, Utility Company and General City agencies radio communication capabilities throughout Duval and surrounding counties.

Capitalized Costs	Total Est. Cost	Prior Yrs.					
		Funding	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Software	\$ -						
Hardware	\$ 10,583,691	7,071,586	2,313,657				
Professional Svcs	\$ -						
	\$ 10,583,691	\$ 7,071,586	\$ 2,313,657	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Updates technological capabilities and reduces the possibility of radio equipment failure and delayed emergency responsiveness.

PROJECT TITLE:
Radio - Portable Radio Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$6,947,155

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
ARP Funding

Project Description:

Funding to replace all portable radios for JSO, JFRD as well as non-public safety portable radios. Total estimated cost is reflective of an eight year refresh project to be completed in FY 25-26.

Level of Service Impact:

Two-way mobile radios allow Law Enforcement, Fire Rescue, Emergency Management, Education/campus security, Utility Company and General City agencies radio communication capabilities throughout Duval and surrounding counties.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Software	\$ -						
Hardware	\$ 29,317,037	6,947,155	8,320,909	9,271,631			
Professional Svcs	\$ 950,721		950,721				
	\$ 30,267,758	\$ 6,947,155	\$ 9,271,630	\$ 9,271,631	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Updates technological capabilities and reduces the possibility of radio equipment failure and delayed emergency responsiveness.

PROJECT TITLE:
Server Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$1,158,156

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

The intent is to keep the server infrastructure and vendor support for hardware and software issues current by completing an annual server refresh of the existing inventory of those physical servers that fall into the category of Information Technologies Division recommended five year replacement cycle. Each year, the server replacement strategy will be reviewed to identify efficiencies and improvements in hardware/software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies. This will allow us to address standalone physical servers that fall outside of our virtual environment (Network Video Recorder, File, etc). In FY2022, three servers will be replaced and a Data Recovery Platform implemented.

Level of Service Impact:

1) Ensure efficient response to server issues. 2) Reduce costs of labor and lost productivity due to server outages and “crashes.” 3) Enhance application performance and system stability.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Software	\$ 1,626	1,626					
Hardware	\$ 2,818,067	1,156,530	1,141,537	130,000	130,000	130,000	130,000
Professional Svcs	\$ -						
	\$ 2,819,693	\$ 1,158,156	\$ 1,141,537	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
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:
\$1,247,579

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

JFRD operates with a minimum of 215 ruggedized computers that are used in rescue and Fire Chief vehicles, brush trucks, tankers including deployments at Fire Stations. The funding requested in the three ensuing fiscal years is intended to replace devices coming off warranty.

Level of Service Impact:

Due to the environment in which these computers are used, they tend to experience higher breakage rates and failures in comparison to computers used in standard office environments and historically start malfunctioning after four years. Once the warranty expires, after five years, the repairs are usually not cost-effective with many devices being in an un-repairable state.

Capitalized Costs	Total Est.	Prior Yrs.	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Cost	Funding					
Software	\$ -						
Hardware	\$ 1,766,019	1,247,579	18,440	500,000			
Professional Svcs	\$ -						
	\$ 1,766,019	\$ 1,247,579	\$ 18,440	\$ 500,000	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Properly functioning 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:
Security Upgrades - Technology / ITD
ITD

FUNCTIONAL AREA / AGENCY:

PROGRAM AREA:
Infrastructure / Equipment

PREVIOUS CAPITAL FUNDING:
\$390,000

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Borrowing

Project Description:

This project is focused on continuing critical protection with a fortified security perimeter defense to defend ingress network traffic for the COJ enterprise. In FY22 we will be upgrading the COJ Web Filtering protection which provides enhanced security to COJ employees that utilize the internet.

Level of Service Impact:

Prevents loss of confidentiality, maintains integrity, and insures availability of COJ IT assets and services.

Capitalized Costs	Total Est.	Prior Yrs.	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Cost	Funding					
Software	\$ 118,000		118,000				
Hardware	\$ 1,040,000	390,000		240,000	340,000	35,000	35,000
Professional Svcs	\$ -						
	\$ 1,158,000	\$ 390,000	\$ 118,000	\$ 240,000	\$ 340,000	\$ 35,000	\$ 35,000

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)		8,955	9,224	9,501	9,785
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ 8,955	\$ 9,224	\$ 9,501	\$ 9,785

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Reduces risk of interruption of all COJ services supported by Information Technology (e.g. Libraries, Tax Collector, Courts, Permits, Community Centers, Parks, COJ.net).

PROJECT TITLE: P25 Radio - Radio Site Expansion **FUNCTIONAL AREA / AGENCY:** Citywide **PROGRAM AREA:** Radio System

PREVIOUS CAPITAL FUNDING: \$0 **PROJECT COMPLETION DATE:** FY 25-26 **FUNDING SOURCE-CAPITALIZED COST:** Borrowed Funds

Project Description:

The previous Radio Communications System was limited to 10 sites, which limits the in-building coverage of the system. However, P25, the current radio system is capable of supporting 15 sites. The project scope is to add five simulcast radio sites to the P25 system; Montgomery Correctional Institute/PFARM, Bayview, Mayport Substation, Crystal Springs and Community Hall.

Level of Service Impact:

Completion of this project will enhance and improve the in-building communication coverage for Duval County and surrounding areas on the current radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Software	\$ -						
Hardware	\$ 6,201,600			1,240,320	1,240,320	1,240,320	1,240,320
Professional Svcs	\$ 3,343,035			668,607	668,607	668,607	668,607
	\$ 9,544,635	\$ -	\$ -	\$ 1,908,927	\$ 1,908,927	\$ 1,908,927	\$ 1,908,927

Annual Operational Costs:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)				45,364	45,441
	\$ -	\$ -	\$ -	\$ 45,364	\$ 45,441

Estimated Savings and/or Offsets:	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

This project will enhance and 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.

PROJECT TITLE:
Radio - Microwave Network Radio Sites

FUNCTIONAL AREA / AGENCY:
Citywide

PROJECT COMPLETION DATE:
FY 21-22

PROGRAM AREA:
Radio System

PREVIOUS CAPITAL FUNDING:
\$459,883

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace Microwave Indoor Radio Units installed in 12 City of Jacksonville's two-way radio Microwave Network Towers. The existing Microwave Indoor Units were discontinued for purchase in 2013 by the Manufacturer and are considered End of Life (EOL).

Level of Service Impact:

Tower Locations are: Community Hall, Crystal Springs, Firestone, Lloyd Road, First Street, Garden City, Greenland Road, Hogan Road, City of Jacksonville Beach, JEA Plaza, JEA Systems Operation Control Center(SOCC), Kernan Road, JEA St. Johns Power Park and Yellow Water Road.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Software	\$ -						
Hardware	\$ 554,315	459,883	94,432				
Professional Svcs	\$ -						
	\$ 554,315	\$ 459,883	\$ 94,432	\$ -	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
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:
Ed Ball - Radio Tower and Backup System

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio System

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

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:

The Redundant Master Site and GEO-Redundant Prime Site allows for greater flexibility, enhances radio system redundancy capabilities and allows continuous two-way radio communication for radio subscribers in the event of system failure or maintenance repair to the P25 Prime Master Site.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 4,839,675		1,610,825	1,610,825	1,618,025		
	<u>\$ 4,839,675</u>	<u>\$ -</u>	<u>\$ 1,610,825</u>	<u>\$ 1,610,825</u>	<u>\$ 1,618,025</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Annual Operational Costs:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)			91,494		
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,494</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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.

APPENDIX

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years (in thousands)

Tax Year	Assessed Taxable Values			Total Taxable Property	Estimated Actual Values (4)	Ratio of Assessed to Actual Values
	Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)			
2012	48,061,261	4,502,734	163,466	52,727,461	79,159,316	66.61
2013	47,548,194	4,389,126	161,643	52,098,963	78,303,500	66.53
2014	49,879,800	4,358,778	171,322	54,409,900	82,381,551	66.05
2015	52,715,407	4,654,862	171,656	57,541,925	89,314,686	64.43
2016	55,206,960	4,868,934	178,167	60,254,061	91,770,264	65.66
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08

- (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)

Year	District (Note 1)	City of Jacksonville			Other Taxing Authorities			Combined Millage Total
		Operations	Debt Service	Total	Schools	Water Management District	F.I.N.D (Note 2)	
2013	GSD	10.0353	0.0000	10.0353	7.6000	0.3313	0.0345	18.0011
	USD	10.0353	0.0000	10.0353	7.6000	0.3313	0.0345	18.0011
2014	GSD	11.4419	0.0000	11.4419	7.3880	0.3283	0.0345	19.1927
	USD	11.4419	0.0000	11.4419	7.3880	0.3283	0.0345	19.1927
2015	GSD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
	USD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
2016	GSD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
	USD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
2017	GSD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
	USD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008

(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) which 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			
2007	768,476	723,964	1,078,323	2,570,763	358	6,736
2008	761,547	709,525	240,506	1,711,578	295	9,386
2009	303,218	239,636	144,453	687,307	123	6,961
2010	242,012	271,391	147,618	661,021	71	1,731
2011	179,354	258,421	131,823	569,598	68	1,196
2012	337,384	119,484	307,636	764,504	165	4,069
2013	450,815	151,426	414,352	1,016,593	141	2,853
2014	509,784	244,940	588,785	1,343,509	92	3,473
2015	590,233	214,447	527,828	1,332,508	67	3,916
2016	730,312	285,318	548,741	1,564,371	166	4,900
2017	1,323,177	1,201,740	251,263	2,776,179	224	6,664
2018	898,123	671,356	299,089	1,868,568	213	5,763
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,364
2020	1,221,767	847,917	79,057	2,148,741	233	7,855
2021	1,616,999	3,078,162	355,702	5,050,863	209	10,250

Source: City of Jacksonville Building Inspection Division

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE MSA*

Source: Florida Department of Economic Opportunity

As of September 30th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
2007	661,353	635,666	25,687	3.88%
2008	676,906	634,030	42,876	6.33%
2009	689,650	617,276	72,374	10.49%
2010	690,752	611,308	79,444	11.50%
2011	687,829	610,913	76,916	11.18%
2012	692,529	622,835	69,694	10.06%
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%

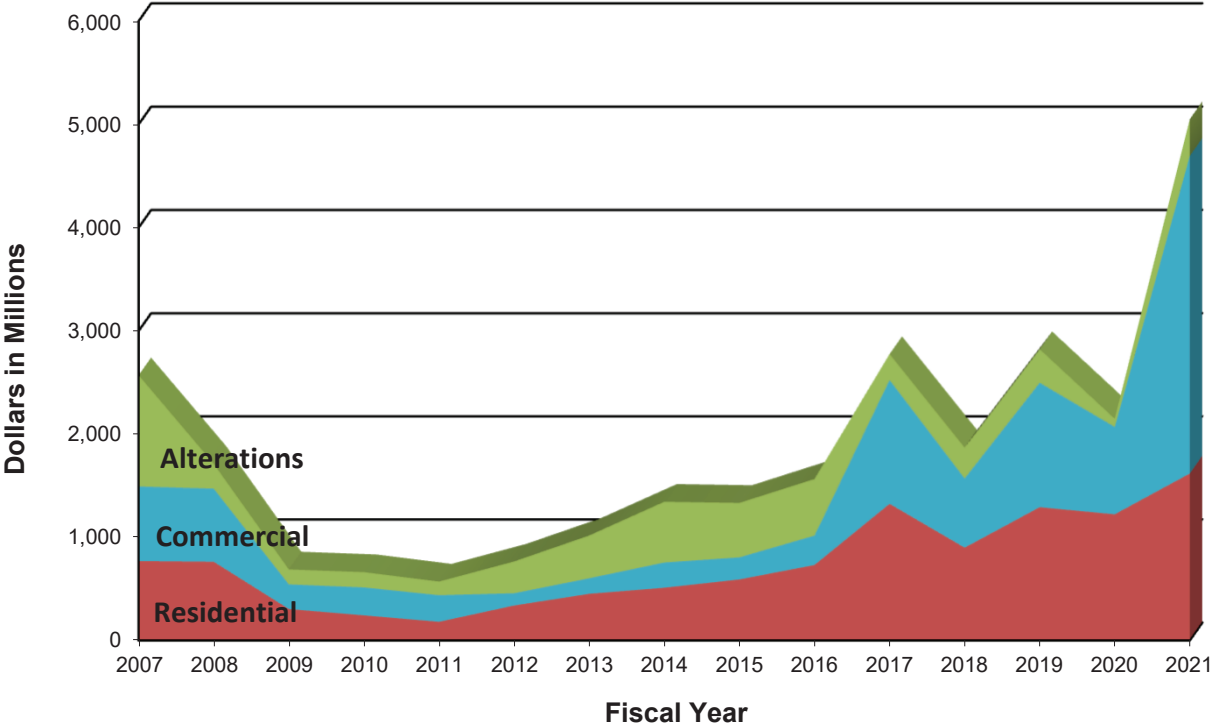
* The Jacksonville Metropolitan Statistical Area (MSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. Johns Counties. Prior years' history have been re-stated to conform to the current MSA.

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.

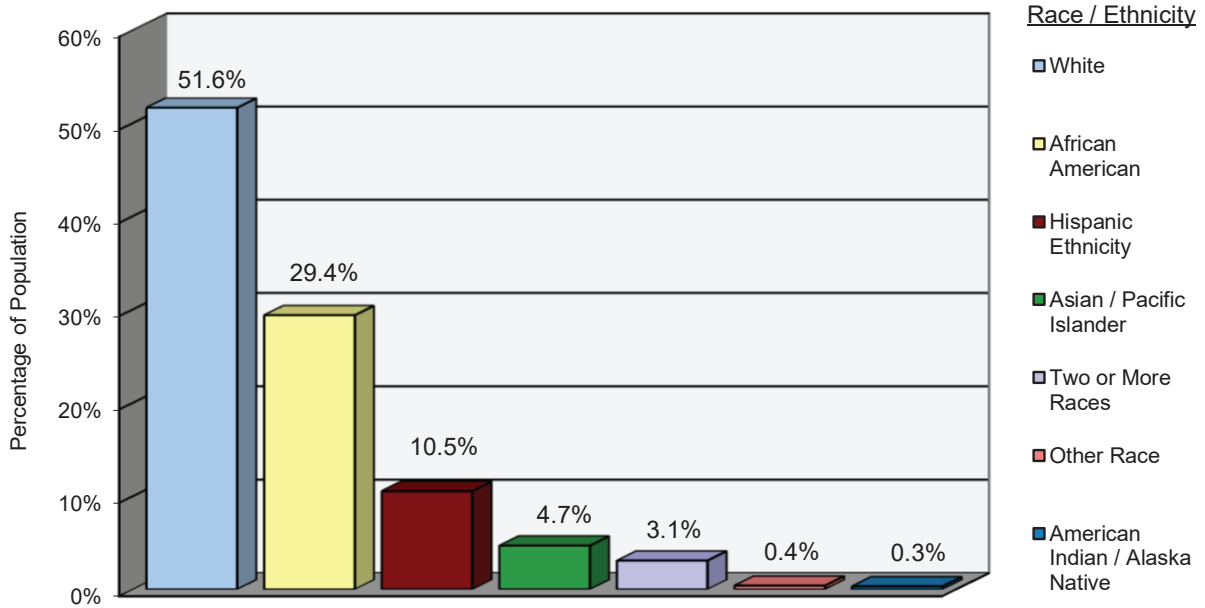
Category of Construction	Fiscal Year Total		Change from Prior Year	
	FY 2020	FY 2021	Dollars	Percentage
New Residential Construction	\$ 1,222 Million	\$ 1,617 Million	\$ 395 Million	32.3%*
New Commercial Construction	\$ 848 Million	\$ 3,078 Million	\$ 2,230 Million	263.0%*
Alterations	\$ 79 Million	\$ 356 Million	\$ 277 Million	349.9%*
Total	\$ 2,149 Million	\$ 5,051 Million	\$ 2,902 Million	135.1%



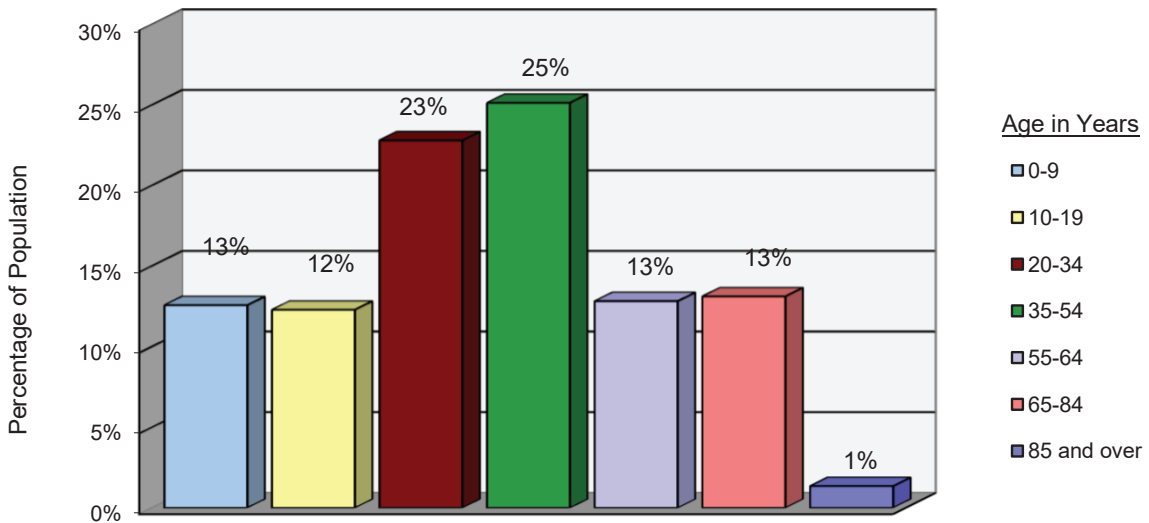
* Increases in all categories are associated with a general recovery in construction during FY 21 compared to FY 20 (FY 20 saw significant reductions due to COVID-19).

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



ESTIMATED POPULATION BY AGE - DUVAL COUNTY

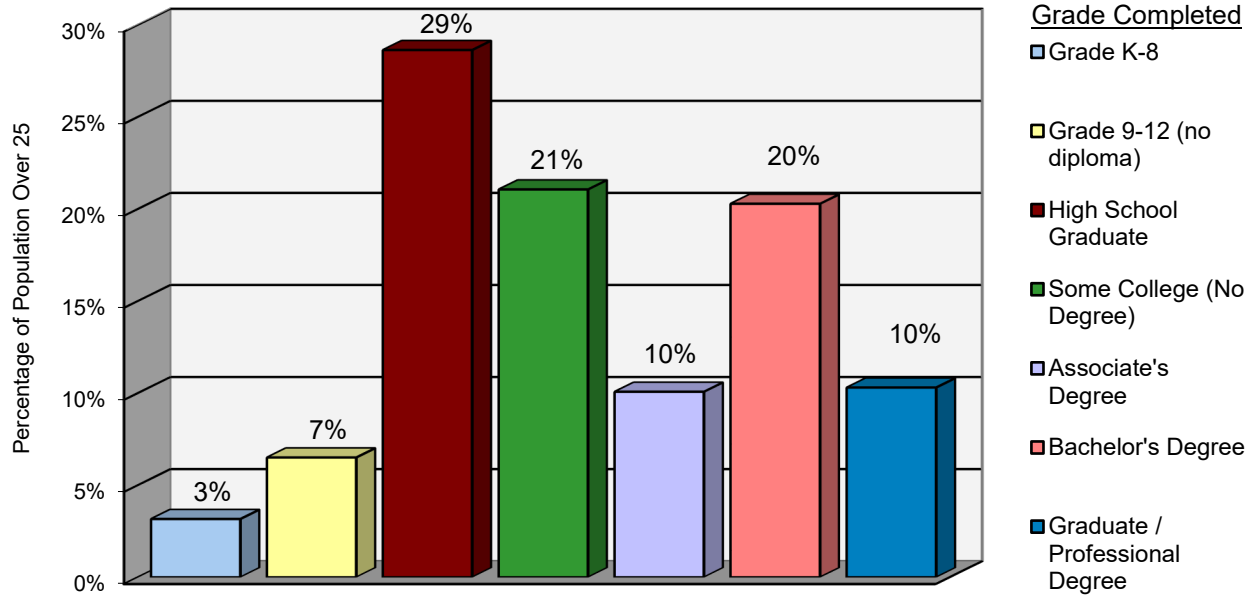


Source: <https://data.census.gov>*

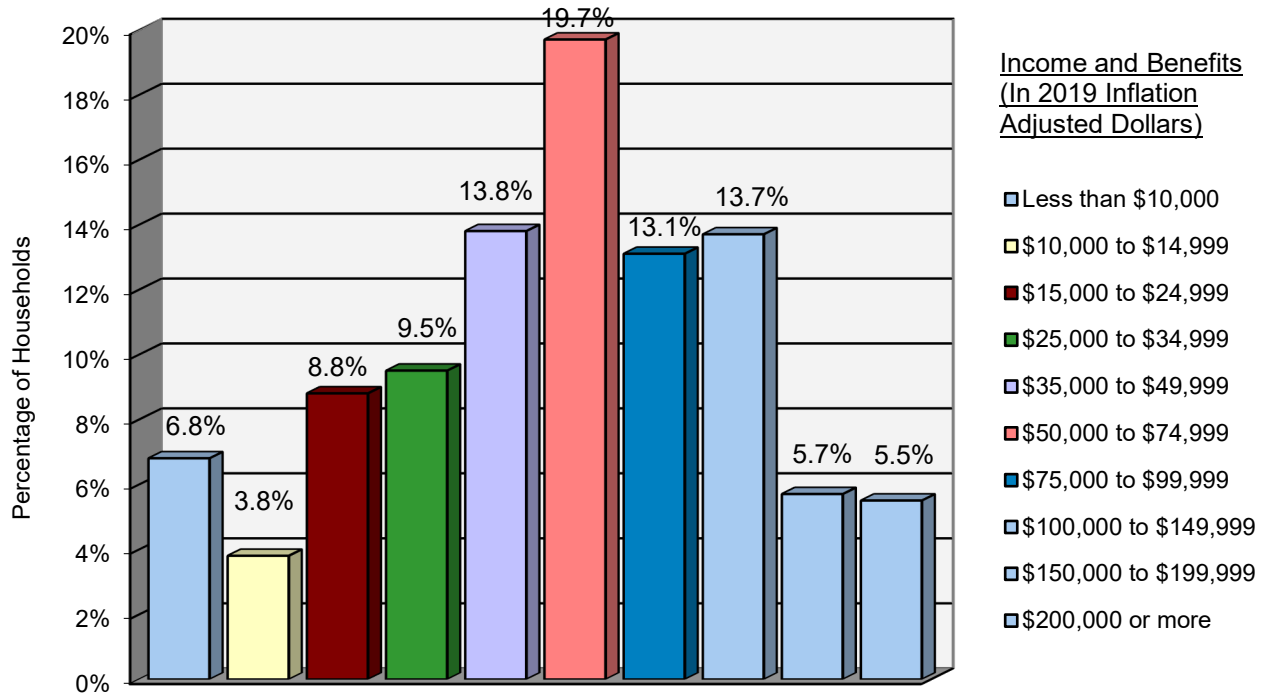
*The Census Bureau will not release its standard 2020 ACS 1-year estimates because of the impacts of the COVID-19 pandemic on data collection. 2019 ACS 1-year estimates were used as the most recently available data.

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2019 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: <https://data.census.gov>

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.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global.

ASM Global. A venue and event management company based in L.A. specializing in managing stadiums, convention centers, theaters and unique venues. ASM Global operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAFR. Comprehensive Annual Financial Report.

CAMA. Computer Assisted Mass Appraisal.

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 includes land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL OUTLAY. An expenditure to acquire or add to a fixed asset. Items acquired for less than \$1,000, unless they result from gifts or grants and have a higher fair market value, are not considered capital outlay.

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).

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease

COVID_19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Area

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

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

EXPENDITURE. A decrease in net financial resources caused by current personnel cost, 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.

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.

FULL COST ALLOCATION. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

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.

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. Subfund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

GFOA. Government Finance Officers Association.

GIFTS System. Is a grants client management software.

GIS. Geographical Information System.

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 is 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.

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 not readily identified with a specific project or organizational activity but 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 coverage's 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 subfund.

INTRAFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within the same subfund.

IRMDC. International Relations and Marketing Development Commission.

ISO. Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT. Information Technology.

JAA. Jacksonville Aviation Authority.

JCDC. Jacksonville Capital Development Company.

JEA. Jacksonville Electrical Authority.

JEDC. Jacksonville Economic Development Commission.

JFRD. Jacksonville Fire and Rescue Department.

JHA. Jacksonville Housing Authority.

JHFA. Jacksonville Housing Finance Authority.

JHRC. Jacksonville Human Rights Commission

JIA. Jacksonville International Airport.

JPA. Jacksonville Port Authority.

JREC. Jacksonville Reentry Center.

JSA. Jacksonville Supervisors Association.

JSEB. Jacksonville Small and Emerging Business.

JSO. Jacksonville Sheriff's Office or Office of the Sheriff.

JTA. Jacksonville Transit Authority.

JUATS. Jacksonville Urban Area Transportation Survey.

KHA. Kids Hope Alliance.

KIDS HOPE ALLIANCE BOARD. Autonomous board established to plan and implement all programs related to children's services.

“LAID ON THE TABLE.” The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

LAPSE. In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

LEVY. A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LIUNA. Northeast Florida Public Employees' Local 630, Laborers' International Union of North America.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAYOR'S BUDGET REVIEW COMMITTEE. A standing executive committee that is comprised of eight voting members made up of the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Administration and Finance and Administrative Aides to the Mayor.

MBRC. Mayor's Budget Review Committee.

MCO. Managed Care Options.

MDT. Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE. The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT. A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

MOU. Memorandum of Understanding. A formal agreement between two or more parties.

MPO. Metropolitan Planning Organization.

NEIGHBORHOOD MATCHING GRANTS. Small grants, not more than \$5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. The match must include 25 percent volunteer labor.

NFES. Northeast Florida Equestrian Society.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES. Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL. Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES. Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT. A budgetary and accounting classification that is the basic level for line item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OED. Office of Economic Development.

OGC. Office of General Counsel.

OPERATING INCOME. The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service and nonexpendable and pension trust funds.

ORDINANCE. A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PAID LOSS. Claims paid by the Self-Insurance funds.

PAO. Public Affairs Office. The office is sometimes referred to as PIO or Public Information Office.

PEMT. Public Emergency Medical Transportation program.

PEMT/MCO. Public Emergency Medical Transportation Managed Care Options program.

PENSIONS PAID. Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

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.

PSG. Public Service Grant.

QTI GRANT. Qualified target industry tax refund grant program.

RC. A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

REDLINED. Positions listed on budget ordinance schedule B2 that once vacated are legally required to be eliminated and reduce the citywide cap.

RENTALS. An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE. An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RETAINED EARNINGS. An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs 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 that 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.

SINKING FUNDS. Unbudgeted accounts used in certain enterprise subfunds for control purposes related to debt service payments.

SJRWMD. St. John's River Water Management District.

SMG. A private company who prior to FY 20 operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management. The company was acquired by ASM Global.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

STD. Sexually transmitted disease.

SUBFUND. A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

SUBJECT. 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 to 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 In **M**illage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS. Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL. Unfunded Actuarial Accrued Liability.

UNITARY CAP. Accounts for all positions authorized within the budget irrespective of fund location or position classification.

UPS. Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator .

UPWP. United Planning Work Program.

USD 1. Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the pre-consolidated City of Jacksonville.

USD 2-5. Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

USER FEE. Fee charged for the use of certain municipal services.

USGS. United States Geological Survey.

USPS. United States Postage Service.

VACANCY POOL. Pool of unfunded full-time equivalent positions and/or part-time hours that can be moved to any area within the executive departments at the pleasure of the Mayor.

VPAC. Vested Property Affirmation Certificate.

WIC CERTIFICATIONS. The Special Supplemental Nutrition Program for Women, Infants, and Children provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.



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FINANCE AND ADMINISTRATION DEPARTMENT
117 W. DUVAL ST., SUITE 325 | JACKSONVILLE, FL 32202
WWW.COJ.NET | (904) 630-CITY (2489)
