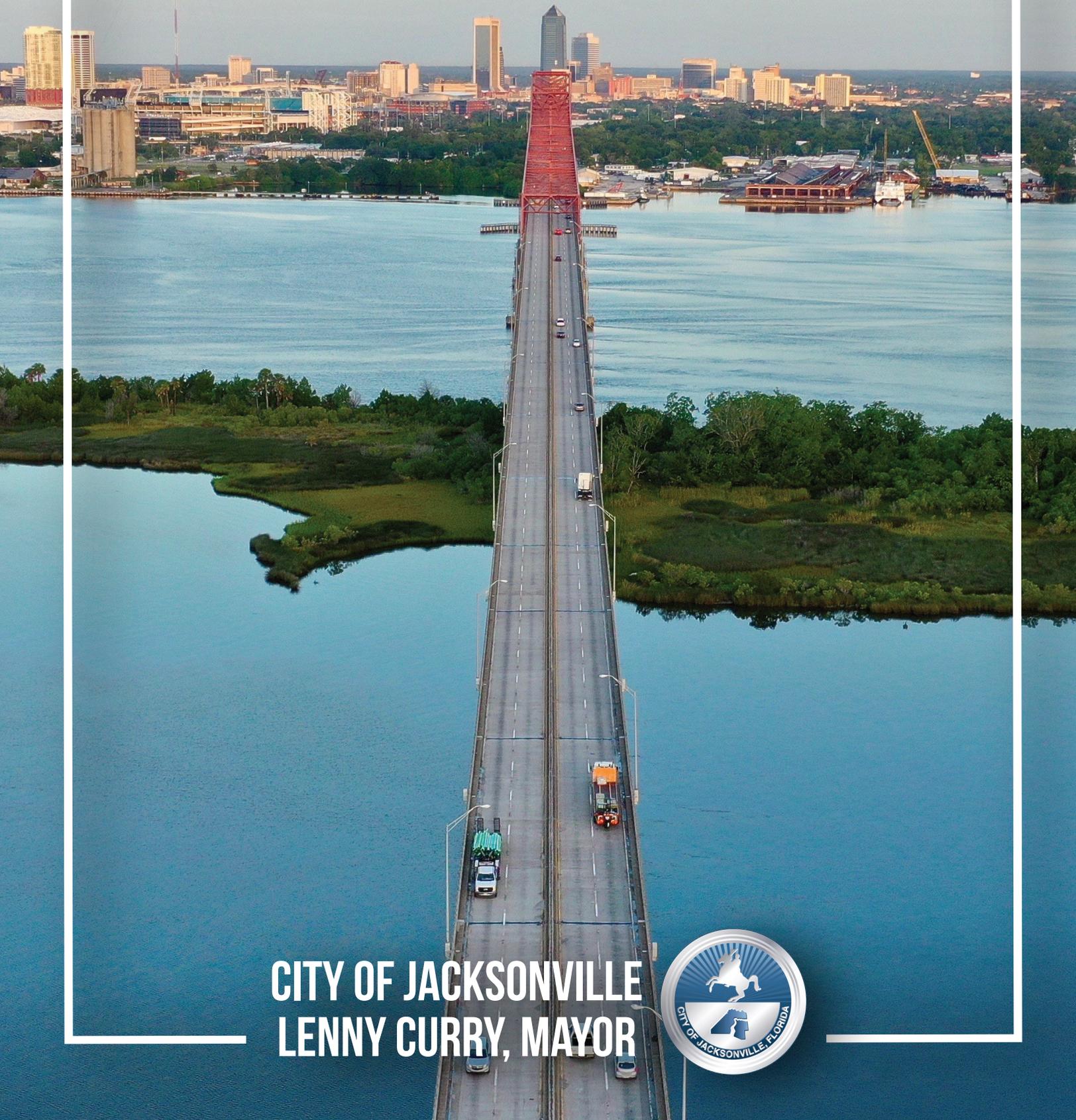


# PROPOSED ANNUAL BUDGET

FISCAL YEAR 2022-2023



**CITY OF JACKSONVILLE**  
**LENNY CURRY, MAYOR**



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# Summary of Budget

**City of Jacksonville  
Summary of Budgets**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>
<b>GENERAL FUND</b>			
General Fund Operating	1,416,835,007	1,549,725,602	
Mosquito Control State 1	54,230	54,230	
Special Events - General Fund	9,870,598	10,881,698	
Emergency Reserve	65,646,964	93,680,708	
Property Appraiser	11,873,388	12,148,636	
Clerk Of The Court	6,249,051	7,742,697	
Tax Collector	<u>21,191,308</u>	<u>23,473,971</u>	
<b>TOTAL GENERAL FUND</b>	<b>1,531,720,546</b>	<b>1,697,707,542</b>	
<b>SPECIAL REVENUE FUNDS</b>			
Concurrency Management System	673,219	721,552	
Fair Share Sector Areas Transportation Improvement	0	12,680	
Air Pollution Tag Fee	653,326	734,791	
Tourist Development Council	7,606,813	9,989,134	
Tourist Development Special Revenue	592,505	772,800	
Streets & Highways 5-Year Road Program	9,727,716	9,016,896	
Local Option Half Cent Transportation	106,576,032	120,990,501	
Local Option Gas Tax-Fund	36,222,198	37,938,317	
5 Cent Local Option Gas Tax	22,877,081	31,417,856	
9 Cent Local Option Gas Tax	5,157,165	7,082,505	
911 Emergency User Fee	5,377,093	5,618,512	
Downtown Northbank CRA Trust	10,904,042	26,850,475	
Downtown Southbank CRA Trust	5,981,589	7,008,256	
Jacksonville Beach Tax Increment - Non-CAFR	8,312,517	9,331,868	
Jacksonville International Airport CRA Trust Fund	15,889,151	18,374,235	
King Soutel Crossing CRA Trust Fund	1,590,816	2,268,457	
Arlington CRA Trust	2,114,606	2,372,807	
Kids Hope Alliance Fund	35,327,533	44,741,173	
Kids Hope Alliance Trust Fund	200,000	428,000	
Youth Travel Trust - KHA	50,000	50,000	
Better Jacksonville Trust Fund BJP	80,759,031	101,657,123	
Huguenot Park	947,706	1,082,315	
Kathryn A Hanna Park Improvement	2,235,101	2,635,830	
Florida Boater Improvement Program	120,387	115,463	
Park Maintenance & Improvements	0	223,500	
Cecil Field Commerce Center	1,427,712	1,429,236	
Cecil Commerce Center	2,933,394	2,769,797	
Beach Erosion - Local	1,250,000	1,250,000	
Animal Care & Protective Services Programs	752,150	1,048,098	
Driver Education Safety Trust Fund	265,308	335,528	
General Governmental Activities		27,670	
Jacksonville Veterans Memorial Trust	57,368	59,089	
Board Of Library Trustees Trust		36,000	
General Trust & Agency - Carryforward Council-Appropri	100,000	345,124	
General Trust & Agency	200,000	400,000	
Art In Public Places Trust Fund	331,034	246,754	
Derelict Vessel Removal Fund	200,000	0	
Building Inspection	18,429,999	21,235,177	
Veterinary Services	178,290	191,000	

**City of Jacksonville  
Summary of Budgets**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>
Library Conference Facility Trust	247,143	265,110	
Court Cost Courthouse Trust Fund	3,003,331	2,870,070	
Recording Fees Technology	2,383,480	2,471,947	
Duval County Teen Court Programs Trust	414,863	484,856	
Court Costs \$65 Fee FS: 939 185	1,115,837	1,413,231	
Hazardous Waste Program - SQG	523,445	526,981	
Tree Protection & Related Expenditures	<u>397,915</u>	<u>520,768</u>	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>394,106,896</b>	<b>479,361,482</b>	
 <b>CAPITAL PROJECT FUNDS</b>			
General Capital Projects	0	961,151	
Authorized Capital Projects	384,003,207	0	
2023 Authorized Capital Projects		<u>464,530,133</u>	
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>384,003,207</b>	<b>465,491,284</b>	
 <b>ENTERPRISE FUNDS</b>			
Public Parking	4,335,941	4,373,971	
Motor Vehicle Inspection	377,412	377,771	
Solid Waste Disposal	100,871,499	113,857,746	
Contamination Assessment	302,341	383,146	
Landfill Closure	2,480,887	3,174,482	
Solid Waste General Capital Projects	14,896,650	6,150,000	
Solid Waste Facilities Mitigation	217,206	251,354	
Solid Waste Class III Mitigation	213,549	334,531	
SW Facilities Mitigation Projects	210,192	235,293	
Stormwater Service	31,803,904	33,550,285	
Stormwater Services - Capital Projects	10,762,013	10,991,155	
Equestrian Center-NFES Horse	466,139	571,909	
Sports Complex CIP	6,625,000	8,813,620	
City Venues-City	36,845,706	37,937,404	
City Venues-ASM	35,471,440	42,858,716	
Capital Projects-City Venues Surcharge	3,381,721	3,462,616	
City Venues-Debt Service	<u>21,574,850</u>	<u>46,814,657</u>	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>270,836,450</b>	<b>314,138,656</b>	
 <b>INTERNAL SERVICE FUNDS</b>			
Motor Pool	32,780,355	39,727,272	
Motor Pool - Vehicle Replacement	37,172,432	30,869,712	
Motor Pool - Direct Replacement	31,786,000	28,019,408	
Copy Center	2,748,941	2,769,847	
Information Technologies	43,079,088	42,713,812	
Radio Communication	4,151,514	6,114,400	
Technology Equipment Refresh	1,549,049	2,523,146	
Radio Equipment Refresh	578,762	578,762	
IT System Development Fund	430,660	(16,498,617)	
Public Building Allocations	48,141,039	55,811,819	
Office Of General Counsel-Fund	12,850,689	12,896,319	
Self Insurance	53,931,053	61,793,126	
Group Health	95,472,171	99,109,981	
Insured Programs	13,296,395	15,888,699	
Debt Management Fund	478,967,541	464,155,196	

**City of Jacksonville  
Summary of Budgets**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<u>856,935,689</u>	<u>846,472,882</u>	
<b>PENSION TRUST FUNDS</b>			
General Employees Pension Trust	18,632,586	17,515,392	
Correctional Officers Pension Trust	<u>1,723,564</u>	<u>2,166,385</u>	
<b>TOTAL PENSION TRUST FUNDS</b>	<b>20,356,150</b>	<b>19,681,777</b>	
<b>PERMANENT FUNDS</b>			
Art In Public Places Permanent Fund	<u>12,366</u>	<u>29,254</u>	
<b>TOTAL PERMANENT FUNDS</b>	<b>12,366</b>	<b>29,254</b>	
<b>TOTAL FOR ALL GENERAL GOVERNMENT FUNDS</b>	<u><b>3,457,971,304</b></u>	<u><b>3,822,882,877</b></u>	

**City of Jacksonville, Florida  
Summary of Employee Caps by Fund**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>	<b>CHANGE</b>
<b>GENERAL FUND</b>				
FD_00111 General Fund Operating	6,425	6,533	0	108
FD_00113 Special Events - General Fund	13	13	0	0
FD_00191 Property Appraiser	113	113	0	0
FD_00192 Clerk Of The Court	36	36	0	0
FD_00193 Tax Collector	246	254	0	8
<b>TOTAL General Fund</b>	<b>6,833</b>	<b>6,949</b>	<b>0</b>	<b>116</b>
<b>SPECIAL REVENUE FUNDS</b>				
FD_10101 Concurrency Management System	6	6	0	0
FD_10201 Air Pollution Tag Fee	5	6	0	1
FD_10301 Tourist Development Council	1	2	0	1
FD_10701 911 Emergency User Fee	5	5	0	0
FD_10901 Kids Hope Alliance Fund	42	42	0	0
FD_11301 Huguenot Park	10	10	0	0
FD_11302 Kathryn A Hanna Park Improvement	17	17	0	0
FD_11308 Cecil Field Commerce Center	6	6	0	0
FD_11501 Animal Care & Protective Services Programs	1	1	0	0
FD_15104 Building Inspection	168	174	0	6
FD_15107 Library Conference Facility Trust	3	3	0	0
FD_15204 Duval County Teen Court Programs Trust	5	5	0	0
FD_15213 Court Costs \$65 Fee FS: 939 185	9	9	0	0
FD_15302 Hazardous Waste Program - SQG	5	5	0	0
FD_15304 Tree Protection & Related Expenditures	1	1	0	0
<b>TOTAL Special Revenue Funds</b>	<b>284</b>	<b>292</b>	<b>0</b>	<b>8</b>
<b>ENTERPRISE FUNDS</b>				
FD_41102 Public Parking	36	36	0	0
FD_42101 Motor Vehicle Inspection	5	4	0	(1)
FD_43101 Solid Waste Disposal	116	116	0	0
FD_44101 Stormwater Service	53	53	0	0
<b>TOTAL Enterprise Funds</b>	<b>210</b>	<b>209</b>	<b>0</b>	<b>(1)</b>
<b>INTERNAL SERVICE FUNDS</b>				
FD_51101 Motor Pool	106	98	0	(8)
FD_51102 Motor Pool - Vehicle Replacement	3	3	0	0
FD_52101 Copy Center	5	5	0	0
FD_53101 Information Technologies	120	119	0	(1)
FD_53102 Radio Communication	10	10	0	0
FD_54101 Public Building Allocations	61	61	0	0
FD_55101 Office Of General Counsel-Fund	73	76	0	3
FD_56101 Self Insurance	24	24	0	0
FD_56201 Group Health	9	9	0	0
FD_56301 Insured Programs	8	8	0	0
<b>TOTAL Internal Service Funds</b>	<b>419</b>	<b>413</b>	<b>0</b>	<b>(6)</b>
<b>PENSION TRUST FUNDS</b>				
FD_65101 General Employees Pension Trust	5	5	0	0
<b>TOTAL Pension Trust Funds</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>
<b>TOTAL EMPLOYEE CAP FOR ALL FUNDS</b>	<b>7,751</b>	<b>7,868</b>	<b>0</b>	<b>117</b>

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# General Fund Operating Summary

**City of Jacksonville, Florida**  
**FD\_00111 General Fund Operating**  
**Fund Summary**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	752,018,165	795,998,223	894,960,904	12.4%	98,962,681
Utility Service Tax	94,285,293	97,767,863	98,296,932	0.5%	529,069
Communication Service Tax	29,413,461	28,786,566	28,819,442	0.1%	32,876
Other Taxes	8,243,352	7,852,604	8,109,146	3.3%	256,542
Permits and Fees	465,574	440,800	480,800	9.1%	40,000
Franchise Fees	41,303,293	41,391,762	43,719,279	5.6%	2,327,517
Impact Fees and Special Assessments	(575)	0	0	0.0%	0
Intergovernmental Revenue	639,470	500,571	502,908	0.5%	2,337
State Shared Revenue	195,786,704	192,148,322	215,581,119	12.2%	23,432,797
Charges for Services	27,618,561	26,563,163	29,606,176	11.5%	3,043,013
Internal Service Revenue	(33,048)	0	0	0.0%	0
Revenue From City Agencies	4,120,007	6,277,771	6,919,649	10.2%	641,878
Net Transport Revenue	33,585,705	28,416,876	31,793,108	11.9%	3,376,232
Fines and Forfeits	1,577,864	1,253,885	1,354,987	8.1%	101,102
Miscellaneous Revenue	18,580,457	16,960,620	18,431,092	8.7%	1,470,472
Pension Fund Contributions	924	0	0	0.0%	0
Investment Pool / Interest Earnings	9,333,218	2,230,000	4,995,000	124.0%	2,765,000
Debt Funding: Debt Management Fund	0	995,834	0	(100.0%)	(995,834)
Transfers From Other Funds	7,624,553	3,027,018	4,070,062	34.5%	1,043,044
General Fund Loan	8,597,621	15,017,961	17,340,267	15.5%	2,322,306
Contribution From Local Units	130,215,447	145,754,210	144,744,731	(0.7%)	(1,009,479)
Transfers from Fund Balance	0	5,450,958	0	(100.0%)	(5,450,958)
	<b>1,363,376,047</b>	<b>1,416,835,007</b>	<b>1,549,725,602</b>	<b>9.4%</b>	<b>132,890,595</b>

**EXPENDITURES**

Salaries	483,715,624	505,280,273	553,255,376	9.5%	47,975,103
Salary & Benefit Lapse	0	(7,192,276)	(8,845,115)	23.0%	(1,652,839)
Pension Costs	187,149,642	220,673,712	226,654,304	2.7%	5,980,592
Employer Provided Benefits	81,168,301	86,308,985	98,254,871	13.8%	11,945,886
Internal Service Charges	123,977,769	123,572,342	132,560,864	7.3%	8,988,522
Inter-Departmental Billing	326,034	357,974	409,793	14.5%	51,819
Insurance Costs and Premiums	38,594	3,467	2,172	(37.4%)	(1,295)
Insurance Costs and Premiums - Allocations	10,956,125	12,195,494	13,337,451	9.4%	1,141,957
Professional and Contractual Services	54,336,489	45,034,077	49,791,470	10.6%	4,757,393
Other Operating Expenses	80,363,369	92,794,301	99,447,262	7.2%	6,652,961
Library Materials	5,059,185	3,999,153	5,586,571	39.7%	1,587,418
Capital Outlay	2,660,521	3,194,968	2,373,872	(25.7%)	(821,096)
Capital Outlay - Debt Funded	451,265	995,834	0	(100.0%)	(995,834)
Debt Service	38,394,312	38,907,008	39,325,149	1.1%	418,141
Payment to Fiscal Agents	4,241,312	4,863,858	4,508,448	(7.3%)	(355,410)
Debt Management Fund Repayments	44,052,839	59,521,739	59,752,463	0.4%	230,724
Grants, Aids & Contributions	47,038,389	54,668,039	54,556,757	(0.2%)	(111,282)
Supervision Allocation	(1,665,450)	(1,653,528)	(1,835,137)	11.0%	(181,609)
Indirect Cost	1,637,418	1,940,560	1,940,560	0.0%	0
Contingencies	0	41,610,299	32,482,564	(21.9%)	(9,127,735)
Transfers to Other Funds	112,663,446	106,990,702	157,958,593	47.6%	50,967,891
Repayment of General Fund Loan	9,590,202	22,768,026	28,207,314	23.9%	5,439,288
Other Uses - Debt Funded	4,160,988	0	0	0.0%	0
	<b>1,290,316,374</b>	<b>1,416,835,007</b>	<b>1,549,725,602</b>	<b>9.4%</b>	<b>132,890,595</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	6,425	6,533	108
Part-Time Hours	1,415,557	1,583,448	167,891

**City of Jacksonville, Florida  
General Fund Operating  
Schedule of Revenues**

	<u>FY 21-22 COUNCIL APPROVED</u>	<u>FY 22-23 MAYOR'S PROPOSED</u>	<u>FY 22-23 COUNCIL APPROVED</u>
<b>NON-DEPARTMENTAL REVENUES</b>			
Ad Valorem Taxes	838,978,268	945,249,142	0
Distribution to Tax Increment District	<u>(42,980,045)</u>	<u>(50,288,238)</u>	<u>0</u>
<b>NET AD VALOREM TAXES</b>	<b><u>795,998,223</u></b>	<b><u>894,960,904</u></b>	<b><u>0</u></b>
Utility Service Tax	97,767,863	98,296,932	0
Communication Service Tax	28,786,566	28,819,442	0
Other Taxes	7,852,604	8,109,146	0
Franchise Fees	41,391,762	43,719,279	0
Intergovernmental Revenue	68,000	23,000	0
State Shared Revenue	192,148,322	215,581,119	0
Charges for Services	13,184,338	13,184,338	0
Fines and Forfeits	815,821	895,973	0
Miscellaneous Revenue	3,135,268	3,069,942	0
Investment Pool / Interest Earnings	2,230,000	4,995,000	0
Debt Funding: Debt Management Fund	562,500	0	0
Transfers From Other Funds	3,027,018	4,070,062	0
General Fund Loan	15,017,961	17,340,267	0
Contribution From Local Units	136,504,436	134,430,496	0
Transfers from Fund Balance	<u>5,450,958</u>	<u>0</u>	<u>0</u>
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b><u>1,343,941,640</u></b>	<b><u>1,467,495,900</u></b>	<b><u>0</u></b>
<b>DEPARTMENTAL REVENUES</b>			
Advisory Boards And Commissions	126,600	281,600	0
City Council	330,150	338,249	0
Corrections	588,099	4,671,931	0
Courts	433,334	0	0
Downtown Investment Authority	8,500	9,500	0
Employee Services	1,500	1,500	0
Finance and Administration	80,212	80,112	0
Fire and Rescue-Center	41,658,947	46,394,909	0
Investigations & Homeland Security	835,770	961,783	0
Jacksonville Human Rights Commission	39,100	39,200	0
Medical Examiner	2,174,290	2,299,504	0
Neighborhoods	1,921,872	1,980,612	0
Office of Economic Development	130	10	0
Office of Ethics	53,500	53,500	0
Office of the Inspector General	145,001	145,001	0
Parks, Recreation & Community Services	865,600	909,075	0
Patrol & Enforcement	11,866,674	11,131,117	0
Personnel & Professional Standards	487,600	579,600	0
Planning and Development	1,273,800	1,655,800	0
Police Services	3,375,741	3,626,594	0
Public Library	232,750	232,750	0
Public Works	6,374,197	6,792,355	0
Supervisor of Elections	<u>20,000</u>	<u>45,000</u>	<u>0</u>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b><u>72,893,367</u></b>	<b><u>82,229,702</u></b>	<b><u>0</u></b>
<b>TOTAL GENERAL FUND OPERATING REVENUES</b>	<b><u>1,416,835,007</u></b>	<b><u>1,549,725,602</u></b>	<b><u>0</u></b>

**City of Jacksonville, Florida  
General Fund Operating  
Various Revenue Detail**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>
<b>TRANSFERS FROM OTHER FUNDS / GENERAL FUND LOAN</b>			
TR_10801 Downtown Northbank CRA Trust	2,500	2,500	0
TR_10802 Downtown Southbank CRA Trust	2,500	2,500	0
TR_10804 Jacksonville International Airport CRA Trust Fund	2,500	2,500	0
TR_10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	0
TR_10806 Arlington CRA Trust	2,500	2,500	0
TR_11101 Community Development	128,404	128,404	0
TR_43101 Solid Waste Disposal	15,017,961	17,340,267	0
TR_43101 Solid Waste Disposal	565,625	1,605,600	0
TR_54101 Public Building Allocations	2,320,489	2,323,558	0
<b>Total Transfers From Other Funds</b>	<b><u>18,044,979</u></b>	<b><u>21,410,329</u></b>	<b><u>0</u></b>
<b>CONTRIBUTION FROM LOCAL UNITS</b>			
Contributions From Local-Component Units	94,545,651	95,491,107	0
Contribution To-FR JEA,Water&Sewer	26,666,722	26,933,389	0
Contribution From Independent Agencies	15,292,063	12,006,000	0
<b>Total Contributions From Other Local Units</b>	<b><u>136,504,436</u></b>	<b><u>134,430,496</u></b>	<b><u>0</u></b>
<b>STATE SHARED REVENUE</b>			
1-17 Cigarette Tax FS 21002	300,950	306,274	0
Alcoholic Beverage Licenses FS 561342	820,970	838,381	0
Constitutional Fuel Tax FS 206411a	4,863,858	4,508,448	0
County Fuel Tax FS 206411b	3,997,133	4,295,302	0
County Fuel Tax Refund FS 206414	10,000	5,000	0
Insurance Agent Licenses FS 624501	266,674	272,329	0
Local Government Half Cent Sales Tax FS 21861	111,279,029	126,378,780	0
Mobile Home Licenses FS 32008	235,325	240,632	0
Municipal Fuel Tax FS 206411c	7,688,774	7,869,847	0
Municipal Fuel Tax Refund FS 206414	10,000	50,000	0
Revenue Shared - County FS 212206d4	27,967,931	33,353,003	0
Revenue Shared - Municipal Sales Tax FS 212206d5	28,579,030	31,116,268	0
Revenue Shared - Population FS 218232	6,124,498	6,342,355	0
Special Fuel and Motor Fuel Use Tax	4,150	4,500	0
<b>Total State Shared Revenue</b>	<b><u>192,148,322</u></b>	<b><u>215,581,119</u></b>	<b><u>0</u></b>

**City of Jacksonville, Florida  
General Fund Operating  
Schedule of Expenditures**

	<u>FY 21-22 COUNCIL APPROVED</u>	<u>FY 22-23 MAYOR'S PROPOSED</u>	<u>FY 22-23 COUNCIL APPROVED</u>
<b>DEPARTMENTAL EXPENSES</b>			
Advisory Boards And Commissions	542,090	550,822	0
City Council	13,070,893	13,018,751	0
Corrections	119,999,599	132,068,109	0
Courts	5,054,275	5,871,371	0
Downtown Investment Authority	1,046,324	1,100,941	0
Employee Services	7,329,313	7,905,097	0
Executive Office of the Mayor	4,619,040	4,143,601	0
Executive Office of the Sheriff	6,055,108	7,245,965	0
Finance and Administration	23,711,282	24,072,910	0
Fire and Rescue-Center	314,217,385	343,609,034	0
Health Administrator	1,189,710	1,681,984	0
Investigations & Homeland Security	86,042,519	92,404,277	0
Jacksonville Human Rights Commission	845,120	785,569	0
Medical Examiner	5,746,959	6,619,373	0
Military Affairs and Veterans	1,340,268	1,464,158	0
Neighborhoods	22,076,483	22,768,245	0
Office of Economic Development	1,813,306	1,806,622	0
Office of Ethics	588,831	630,401	0
Office of General Counsel-Center	164,553	157,569	0
Office of State's Attorney	2,284,636	2,924,776	0
Office of the Inspector General	1,383,162	1,535,678	0
Parks, Recreation & Community Services	49,515,306	52,924,262	0
Patrol & Enforcement	214,327,056	227,344,164	0
Personnel & Professional Standards	29,056,613	31,102,307	0
Planning and Development	4,759,697	5,086,301	0
Police Services	46,653,292	49,489,722	0
Public Defender's	2,378,019	2,507,073	0
Public Library	36,156,442	40,479,881	0
Public Works	50,329,760	56,826,405	0
Supervisor of Elections	9,352,979	11,947,006	0
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<u><b>1,061,650,020</b></u>	<u><b>1,150,072,374</b></u>	<u><b>-</b></u>
<b>NON-DEPARTMENTAL EXPENSES</b>			
Inter-local Agreements	2,615,791	2,576,996	0
Miscellaneous Appropriations	4,513,459	5,301,651	0
Miscellaneous Expenditures	125,653,342	124,352,495	0
Reserves	40,670,005	32,482,564	0
Subfund Level Activity	181,732,390	234,939,522	0
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<u><b>355,184,987</b></u>	<u><b>399,653,228</b></u>	<u><b>-</b></u>
<b>TOTAL GENERAL FUND OPERATING EXPENDITURES</b>	<u><u><b>1,416,835,007</b></u></u>	<u><u><b>1,549,725,602</b></u></u>	<u><u><b>-</b></u></u>

General Fund Operating  
Schedule of Non Departmental Expenditures

	FY 21-22 Council Approved	FY 22-23 Mayor's Proposed
<b>Inter-local Agreements</b>		
Beaches - Disposal Charges	900,000	810,000
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000
Atlantic Bch Lifeguard-Bch Cleanup	258,035	265,776
Atlantic Bch-Neptune Bch Fire Service	323,487	333,192
Jacksonville Beach Interlocal Agreement	826,324	851,114
Neptune Beach Interlocal Agreement F5290	298,945	307,914
	2,615,791	2,576,996
<b>Miscellaneous Appropriations</b>		
Business Improvement District	661,898	657,284
North Florida Regional Council	390,673	390,673
Transportation Planning Organization	245,520	254,202
415 Limit Pension Cost	41,927	36,000
Mayors Cure Violence Program	2,730,000	3,530,000
Municipal Dues & Affiliation	14,960	14,960
Municipal Dues Affiliation Sec 10 109	223,481	213,532
Refund - Taxes Overpaid,Error,Controversy	5,000	5,000
Tax Deed Purchases	200,000	200,000
	4,513,459	5,301,651
<b>Miscellaneous Expenditures</b>		
Annual Independent Audit	329,750	337,250
Art In Public Places	10,107	11,606
Manatee Study	90,000	90,000
Atlantic Bch Lifeguard-Bch Capital Outlay	562,500	56,250
BJP 20% Gas Tax Contrib To Fiscal Agent	4,863,858	4,508,448
CIP Debt Service Repayment	39,343,016	42,605,999
Filing Fee Local Ord Violation-Public Df	14,000	14,000
Filing Fee Local Ord Violation-St Attorn	52,000	52,000
Juvenile Justice	4,262,493	4,885,997
PSG - Cultural Council	3,932,579	5,250,000
St. Johns County	0	124,000
Transitional Government-Mayorial	0	75,000
Vacancy Pool FTEs - Administration	1	1
Zoo Contract	1,282,500	1,282,500
Agape Community Health Center	160,000	153,603
Alcohol Rehabilitation Program	399,989	399,989
Opioid Epidemic Program	1,128,348	1,000,000
Contribution To Shands Jax Medical Centr	30,275,594	30,275,594
Medicaid Program	15,776,000	15,187,000
Dun & Bradstreet Employment Creation Incentive	0	112,500
Dunn & Bradstreet Headquarters Retention	600,000	600,000
Dunn & Bradstreet Relocation	2,400,000	2,000,000
Economic Grant Program	7,955,000	7,112,000
Qualified Target Industries	456,563	500,363
Targeted Industry Program	0	138,750
Jacksonville University - Law School	0	1,250,000

	FY 21-22 Council Approved	FY 22-23 Mayor's Proposed
<b>Miscellaneous Expenditures (continued)</b>		
Nondepartmental Allocations	964,707	954,647
Farm Share	1,100,000	0
Feed Northeast Florida	1,000,000	0
Fire Watch	100,000	0
First Coast Crime Stoppers	150,000	0
Florida Black Expo	25,000	0
Florida Recovery School	100,000	0
Friends of Brentwood Library	25,000	0
Goodwill	225,000	0
Groundwork Jacksonville	50,000	0
Jump Start Program	25,000	0
Local Initiatives	1,000,000	0
MAD Dads	15,000	0
New Town Success Zone	161,300	0
Operation New Hope	600,000	0
Prisoners Of Christ	400,000	0
Sulzbacher Center	270,000	270,000
United Way 211	150,000	150,000
Violence and Anxiety PSA	100,000	0
Volunteers in Medicine	144,065	200,000
Public Safety DC Plan Administration	1	1
Stormwater 501C3 Low Income Subsidy	1,606,942	1,621,549
Florida-Florida State Baseball	1	40,000
SMG - Gator Bowl Game	925,000	437,750
Ed Ball Building	652,081	656,146
Haverty's Building	1,668,408	1,667,412
License Agreements&Fees	20,618	48,000
Lobbyist Fees	120,000	120,000
Jaxport - River Gauges	160,921	164,140
	125,653,342	124,352,495
<b>Reserves</b>		
Contingency - Collective Bargaining	15,000,000	0
Mayors Executive Oper Contingency	100,000	100,000
Contingency FIND Match	2,130,000	2,070,000
Federal Matching Grants	3,612,199	1,675,425
Reserve - Federal Programs	810,306	850,000
Boys And Girls Club	100,000	0
Clara White Mission, Inc	100,000	0
Council Operating Contingency	100,000	100,000
Health Services	14,970,420	17,937,139
Public Service Grants	0	6,000,000
Read USA	100,000	0
Special Council Cont - Jax Chamber	500,000	750,000
Special Council Contingency-PSG	3,147,080	0
Special Council Reserve-Activity	0	3,000,000
	40,670,005	32,482,564

	FY 21-22 Council Approved	FY 22-23 Mayor's Proposed
<b>Subfund Level Activity</b>		
JPA Contributions To-Fr JPA	26,226,304	23,013,961
LAPSE Personnel LAPSE-Contingency	(3,447,459)	(3,886,479)
Contributions To-From JTA	1,525,919	1,657,216
WJCT Lease Payment	30,000	30,000
<b>Interfund Transfer Out</b>		
00113 Special Events - General Fund	9,426,652	9,982,981
00119 Emergency Reserve	0	26,800,758
00191 Property Appraiser	11,431,833	11,663,253
00193 Tax Collector	10,019,358	12,483,183
10901 Kids Hope Alliance Fund	35,250,495	44,601,284
11301 Huguenot Park	120,206	241,096
11308 Cecil Field Commerce Center	1,287,712	1,313,736
11404 Beach Erosion - Local	1,250,000	1,250,000
11501 Animal Care & Protective Services Programs	0	221,378
11521 Board Of Library Trustees Trust	0	36,000
11526 General Trust & Agency	100,000	0
11528 General Trust & Agency	0	200,000
11532 Art In Public Places Trust Fund	318,668	217,500
11543 Derelict Vessel Removal Fund	200,000	0
15107 Library Conference Facility Trust	0	178,721
15204 Duval County Teen Court Programs Trust	55,000	104,710
15213 Court Costs \$65 Fee FS: 939 185	0	660,343
21122 2008 A&B Capital Project Bonds	7,439,644	7,441,522
21123 2009AB&C ETR Fund	2,187,111	2,203,881
21125 Courthouse Debt Service	529,675	529,675
21126 Courthouse Debt Service Spec Rev 11A	1,992,701	1,991,281
21127 2012C Spec Rev Ref Fund	13,621,913	14,021,893
21128 2012D Spec Rev Ref Fund	1,301,271	1,301,869
21130 2013A Spec Rev Ref Fund	1,374,792	1,374,792
21131 2014 Spec Rev Ref Fund	5,337,653	5,337,268
21132 2016A Spec Rev Ref Fund	4,804,815	4,808,173
32124 2023 Authorized Capital Projects	0	15,000,000
41102 Public Parking	400,000	0
43101 Solid Waste Disposal	22,768,026	28,207,314
45102 Equestrian Center-NFES Horse	255,147	335,128
45103 Equestrian-Other Revenue Debt Service	217,433	216,885
47101 City Venues-City	22,707,521	21,400,200
56201 Group Health	3,000,000	0
	181,732,390	234,939,522

**City of Jacksonville, Florida  
General Fund Operating  
Employee Cap by Department**

	<b>FY 21-22 COUNCIL APPROVED</b>	<b>FY 22-23 MAYOR'S PROPOSED</b>	<b>FY 22-23 COUNCIL APPROVED</b>	<b>CHANGE</b>
<b>FULL TIME EMPLOYEE POSITIONS</b>				
Advisory Boards And Commissions	5	5	0	0
City Council	84	84	0	0
Courts	3	3	0	0
Downtown Investment Authority	9	12	0	3
Employee Services	42	42	0	0
Executive Office of the Mayor	27	21	0	(6)
Finance and Administration	109	111	0	2
Fire and Rescue-Center	1,678	1,772	0	94
Jacksonville Human Rights Commission	7	7	0	0
Corrections	837	848	0	11
Executive Office of the Sheriff	24	25	0	1
Investigations & Homeland Security	488	495	0	7
Patrol & Enforcement	1,366	1,354	0	(12)
Personnel & Professional Standards	171	183	0	12
Police Services	351	348	0	(3)
Medical Examiner	34	35	0	1
Military Affairs and Veterans	14	14	0	0
Neighborhoods	210	210	0	0
Office of Economic Development	13	13	0	0
Office of Ethics	3	3	0	0
Office of General Counsel-Center	1	1	0	0
Office of the Inspector General	12	12	0	0
Parks, Recreation & Community Services	263	260	0	(3)
Planning and Development	33	34	0	1
Public Library	311	311	0	0
Public Works	298	298	0	0
Supervisor of Elections	32	32	0	0
<b>TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND OPERATING</b>	<b>6,425</b>	<b>6,533</b>	<b>0</b>	<b>108</b>

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# Capital Project Subfunds

**CITY OF JACKSONVILLE**  
**FY 2023 PROPOSED CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

FY 22 - 23
Debt Management Fund
\$441,451,989
Local Option Gas Tax
\$22,761,662
Prior Year Revenue
\$750,000
Grant Funding
\$0
Pay-Go: Transfer From Other Funds
\$17,948,194
Pay-Go: Transfer Stormwater Operating
\$0
Pay-Go: F.I.N.D. Grants
\$0
<b>\$482,911,845</b>

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
FR	Fire Station # 17 Replacement	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0
FR	Fire Station # 65	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
FR	Fire Station #12 Replacement	\$850,000	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0
FR	Fire Station #22 - New Construction	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$0	\$0
FR	Fire Station #64 (new)	\$650,000	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0
FR	Fire Station #75 (new)	\$650,000	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0
FR	Fire Station 47 Replace	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
FR	Fire Station Capital Maintenance Misc Improvements	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0
FR	Marine Fire Station #68 (new)	\$7,500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Met Park Marina Fire Station, Museum & Dock/Desig	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	11th St, 12th St Connector	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	5th Street Bridge Replacement	\$3,100,000	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	AC Skinner Charter School - School Zone	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance-Curb Ramps Sidewalks	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Animal Care & Protective Services HVAC Replacemen	\$1,200,000	\$450,000	\$0	\$750,000	\$0	\$0	\$0	\$0
PW	Apache Ave Curb And Gutter	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Argyle Branch Library Roof Replacement	\$196,000	\$196,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
PW	Arlington Road Bridge	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Atlantic Blvd Medians	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Bay Street Corridor Utility Relocation	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Belfort Road Widening	\$7,200,000	\$7,092,855	\$0	\$0	\$0	\$107,145	\$0	\$0
PW	Brookmont and Lamanto Ave East Underdrain Impro	\$520,000	\$520,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Brookview Dr. Underdrain Improvements	\$235,000	\$235,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	CD 10 Sidewalk Repairs	\$505,000	\$505,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Cedar Point/Sawpit Road (New Berlin to Shark)	\$1,000,000	\$380,983	\$0	\$0	\$0	\$619,017	\$0	\$0
PW	Cemetery Entrance Improvements	\$597,196	\$597,196	\$0	\$0	\$0	\$0	\$0	\$0
PW	Chaffee Road	\$5,200,000	\$5,008,052	\$0	\$0	\$0	\$191,948	\$0	\$0
PW	Channel Lining Drainage Improvements	\$719,500	\$719,500	\$0	\$0	\$0	\$0	\$0	\$0
PW	Collins Road Sidewalks	\$1,000,000	\$982,210	\$0	\$0	\$0	\$17,790	\$0	\$0
PW	Confederate Monument Removal	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Bulkhead-Assmnt, Repair, Replcemt	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp, Brge-Bridges	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp-Intersection	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Crosswalk Murals	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Dancy Street Curb & Gutter	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Landscaping&Lighting Enhncemnts	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way (Julia Street)	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way (Monroe Street)	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Drainage System Rehabilitation – DSR General Capital	\$6,600,000	\$6,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Ed Ball Hearing Room & Restroom Improvements	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0
PW	Edgewood Ave Bicycle Improvements	\$1,194,619	\$1,194,619	\$0	\$0	\$0	\$0	\$0	\$0
PW	Elevator Door Monitoring	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Emerald Trail - Hogan Street Connector	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Equestrian Center - Mounted Unit Facility	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Equestrian Center Cattle Barn	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.I.D Grants
PW	Facilities Capital Maintenance-Govt - Facilities Cap As	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Florida Theatre - Facility Improvements	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Forest Trail Drainage Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hardscape - County Wide	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Inspector General Office Renovation	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Irvington Ave. Underdrain Improvements	\$280,000	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jacksonville Fair Grounds Relocation	\$12,200,000	\$12,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Ash Site Pollution Remediation	\$2,250,000	\$2,250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	JFRD Fire Station Apron & Driveway Repairs	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Julington Creek Bridge	\$800,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	La Salle Street Outfall	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lone Star Road Extension	\$3,000,000	\$2,785,151	\$0	\$0	\$0	\$214,849	\$0	\$0
PW	Loretto Road - Sidewalk	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lot R - Stadium Performance Center	\$24,000,000	\$22,822,290	\$0	\$0	\$0	\$1,177,710	\$0	\$0
PW	Main Street Traffic Calming (1st to 12th Street)	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Major Outfall Ditch Restoration/Cleaning	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Branches	\$3,400,000	\$3,400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway - McCoy's Creek Rblld&Raise	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway -Outfall Improvements wit	\$18,600,000	\$18,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Medical Examiner Facility - 04	\$12,500,000	\$12,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Metropolitan Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Moncrief Rd Beautification (34Th-45Th St)	\$1,900,000	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	MOSH and Riverwalk at the Shipyards	\$7,200,000	\$7,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Central Marina	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Riverwalk - Northbank Bulkhead	\$16,000,000	\$16,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Riverwalk & Capital Maintenance	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Oakleaf Village Parkway at Merchants Way Turn Lane	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Old St. Andrews Church - Maintenance Upgrades	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
PW	Park Street Road Diet	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pavement Markings	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Penman Road Complete Street	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Police Memorial Bldg - Mainten & Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell Door	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pre-Trial Detention Facility Water Line Replacement	\$850,000	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Railroad Crossings	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Resiliency Infrastructure Improvements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Riverfront Plaza	\$25,000,000	\$25,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Resurfacing - Roadway Resurfacing	\$26,500,000	\$0	\$21,677,710	\$0	\$0	\$4,822,290	\$0	\$0
PW	Roadway Safety Project - Roadway Safety Project-Pe	\$300,000	\$216,048	\$83,952	\$0	\$0	\$0	\$0	\$0
PW	Roadway Sign Stripe And Signal	\$2,860,000	\$2,860,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Schell Sweet Community Resource Center Roof Repla	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	School Pedestrian Safety & Sidewalks - Flasher Clocks	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Shipyards West Park	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sibbald Road Sidewalk - Extension	\$1,500,554	\$1,500,554	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk Construction - New	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk-Curb Construction And Repair	\$6,000,000	\$5,788,849	\$0	\$0	\$0	\$211,151	\$0	\$0
PW	Snowbrook Ct. and Cherokee Cove Trail Underdrain I	\$430,000	\$430,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Southbank Bulkhead	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St Johns River - St Johns River Bulkhead, Assess&Rest	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St. Johns Ave. Traffic Calming	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Tar Kiln Bridge	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Calming	\$150,000	\$122,330	\$0	\$0	\$0	\$27,670	\$0	\$0
PW	Traffic Signal (New) Baymeadows Rd E & Hampton	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signal (New) New Berlin Rd & Cedar Point Rd	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization - Fiber Optic	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization-Countywide	\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
PW	Traffic Street Lights	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	UF Health Capital Improvements	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Underdrain Replacements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Venetia Drainage Improvements	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Willowbranch Creek Bulkhead Replacement	\$3,500,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Wills Branch Dredge	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Woodland Acres Traffic Calming	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Yates Parking Garage Maintenance Repairs	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PL	Brentwood Branch Replacement	\$8,188,976	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0
PL	Oceanway Center - Oceanway Library Replacement	\$3,750,000	\$3,750,000	\$0	\$0	\$0	\$0	\$0	\$0
SH	Homeland Security Narcotics & Vice Building	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Baseball Grounds - MLB Requirements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Building Systems-Prime Osborn Conv Ctr	\$3,200,000	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre Improvements - Building Systems - Ritz T	\$980,000	\$980,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Archie Dickinson Park	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Atlantic Coast High School Pool	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Boone Park N - Tennis Courts	\$450,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Aquatic Center	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Consvr Corridor - D/B Trail Ext Pope Duval Park	\$3,600,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Field Master Plan - Phase II	\$500,000	\$421,500	\$0	\$0	\$0	\$78,500	\$0	\$0
PR	Glanzel T Brown Park	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks - Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks & Recreation Projects	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
PR	Exchange Club Park	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Hanna Park - Parking Lot 11	\$240,000	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0
PR	Ivey Road Park - Design & Develop per the Master Pla	\$6,000,000	\$5,654,876	\$0	\$0	\$0	\$345,124	\$0	\$0
PR	Jacksonville Zoo Improvements	\$5,000,000	\$4,920,250	\$0	\$0	\$0	\$79,750	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
PR	James Weldon Johnson Park	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Mayport Road Park	\$250,000	\$191,500	\$0	\$0	\$0	\$58,500	\$0	\$0
PR	McCoy's Creek Greenway - McCoy's Creek Greenway	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Northbank Riverwalk extension (Catherine St. to Met	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Patton Park Youth Turf Soccer Field	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Pine Forest Elementary Park	\$1,000,000	\$993,250	\$0	\$0	\$0	\$6,750	\$0	\$0
PR	Ritz Pocket Park	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Riverside Park - Duckpond	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Special Committee on Parks and Quality of Life	\$50,000,000	\$50,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Wayne B Stevens Boat Ramp	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0

City of Jacksonville, Florida  
 FD\_10103 Fair Share Sector Areas Transportation Improvement  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	892,816	0	12,680	0.0%	12,680
Investment Pool / Interest Earnings	191,480	0	0	0.0%	0
	<u>1,084,296</u>	<u>0</u>	<u>12,680</u>	<u>0.0%</u>	<u>12,680</u>
<b>EXPENDITURES</b>					
Internal Service Charges	333	0	0	0.0%	0
Capital Outlay	1,987,234	0	0	0.0%	0
Capital Outlay - Debt Funded	27,941	0	0	0.0%	0
Contingencies	0	0	(1,138,069)	0.0%	(1,138,069)
Transfers to Other Funds	0	0	1,150,749	0.0%	1,150,749
	<u>2,015,508</u>	<u>0</u>	<u>12,680</u>	<u>0.0%</u>	<u>12,680</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10401 Streets & Highways 5-Year Road Program  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
State Shared Revenue	4,495,890	4,863,858	4,508,448	(7.3%)	(355,410)
Investment Pool / Interest Earnings	151,890	0	0	0.0%	0
Contribution From Local Units	<u>8,302,657</u>	<u>4,863,858</u>	<u>4,508,448</u>	<u>(7.3%)</u>	<u>(355,410)</u>
	<b><u>12,950,437</u></b>	<b><u>9,727,716</u></b>	<b><u>9,016,896</u></b>	<b><u>(7.3%)</u></b>	<b><u>(710,820)</u></b>
<b>EXPENDITURES</b>					
Capital Outlay	5,459,052	4,863,858	4,508,448	(7.3%)	(355,410)
Grants, Aids & Contributions	<u>4,241,312</u>	<u>4,863,858</u>	<u>4,508,448</u>	<u>(7.3%)</u>	<u>(355,410)</u>
	<b><u>9,700,364</u></b>	<b><u>9,727,716</u></b>	<b><u>9,016,896</u></b>	<b><u>(7.3%)</u></b>	<b><u>(710,820)</u></b>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<b>ADOPTED</b>	<b>PROPOSED</b>	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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City of Jacksonville, Florida  
 FD\_10402 Local Option Half Cent Transportation  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	107,204,059	106,576,032	120,990,501	13.5%	14,414,469
Investment Pool / Interest Earnings	247,378	0	0	0.0%	0
	<u>107,451,437</u>	<u>106,576,032</u>	<u>120,990,501</u>	<u>13.5%</u>	<u>14,414,469</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	103,694,900	106,576,032	120,990,501	13.5%	14,414,469
	<u>103,694,900</u>	<u>106,576,032</u>	<u>120,990,501</u>	<u>13.5%</u>	<u>14,414,469</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10403 Local Option Gas Tax-Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	31,551,238	31,047,598	32,518,557	4.7%	1,470,959
Investment Pool / Interest Earnings	99,374	0	0	0.0%	0
Contribution From Local Units	10,975,196	5,174,600	5,419,760	4.7%	245,160
	<u><b>42,625,808</b></u>	<u><b>36,222,198</b></u>	<u><b>37,938,317</b></u>	<u><b>4.7%</b></u>	<u><b>1,716,119</b></u>
<b>EXPENDITURES</b>					
Internal Service Charges	820	0	0	0.0%	0
Capital Outlay	8,963,575	5,174,600	5,419,760	4.7%	245,160
Capital Outlay - Debt Funded	44,561	0	0	0.0%	0
Grants, Aids & Contributions	30,647,038	31,047,598	32,518,557	4.7%	1,470,959
	<u><b>39,655,994</b></u>	<u><b>36,222,198</b></u>	<u><b>37,938,317</b></u>	<u><b>4.7%</b></u>	<u><b>1,716,119</b></u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10404 5 Cent Local Option Gas Tax  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	0	15,251,387	20,945,237	37.3%	5,693,850
Contribution From Local Units	0	7,625,694	10,472,619	37.3%	2,846,925
	<u>0</u>	<u>22,877,081</u>	<u>31,417,856</u>	<u>37.3%</u>	<u>8,540,775</u>
<b>EXPENDITURES</b>					
Capital Outlay	0	7,625,694	10,472,619	37.3%	2,846,925
Grants, Aids & Contributions	0	15,251,387	20,945,237	37.3%	5,693,850
	<u>0</u>	<u>22,877,081</u>	<u>31,417,856</u>	<u>37.3%</u>	<u>8,540,775</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10405 9 Cent Local Option Gas Tax  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	0	3,438,110	4,721,670	37.3%	1,283,560
Contribution From Local Units	0	1,719,055	2,360,835	37.3%	641,780
	<u>0</u>	<u>5,157,165</u>	<u>7,082,505</u>	<u>37.3%</u>	<u>1,925,340</u>
<b>EXPENDITURES</b>					
Capital Outlay	0	1,719,055	2,360,835	37.3%	641,780
Grants, Aids & Contributions	0	3,438,110	4,721,670	37.3%	1,283,560
	<u>0</u>	<u>5,157,165</u>	<u>7,082,505</u>	<u>37.3%</u>	<u>1,925,340</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_11307 Park Maintenance & Improvements  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	190,060	0	0	0.0%	0
Miscellaneous Revenue	10,914	0	0	0.0%	0
Investment Pool / Interest Earnings	6,250	0	0	0.0%	0
Transfers from Fund Balance	0	0	223,500	0.0%	223,500
	<u>207,224</u>	<u>0</u>	<u>223,500</u>	<u>0.0%</u>	<u>223,500</u>
<b>EXPENDITURES</b>					
Internal Service Charges	1,395	0	0	0.0%	0
Capital Outlay	44,444	0	0	0.0%	0
Transfers to Other Funds	0	0	223,500	0.0%	223,500
	<u>45,839</u>	<u>0</u>	<u>223,500</u>	<u>0.0%</u>	<u>223,500</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_11509 General Governmental Activities  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Impact Fees and Special Assessments	16,825	0	0	0.0%	0
Miscellaneous Revenue	(7,001)	0	0	0.0%	0
Transfers from Fund Balance	0	0	27,670	0.0%	27,670
	<u>9,824</u>	<u>0</u>	<u>27,670</u>	<u>0.0%</u>	<u>27,670</u>
<b>EXPENDITURES</b>					
Transfers to Other Funds	0	0	27,670	0.0%	27,670
	<u>0</u>	<u>0</u>	<u>27,670</u>	<u>0.0%</u>	<u>27,670</u>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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City of Jacksonville, Florida  
 FD\_11526 General Trust & Agency - Carryforward Council-Appropriated  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	6,061	0	0	0.0%	0
Inspection Fees	30	0	0	0.0%	0
Fines and Forfeits	107,044	0	0	0.0%	0
Miscellaneous Revenue	4,443	0	0	0.0%	0
Investment Pool / Interest Earnings	1,575	0	0	0.0%	0
Transfers From Other Funds	350,000	100,000	0	(100.0%)	(100,000)
Transfers from Fund Balance	0	0	345,124	0.0%	345,124
	<u>469,152</u>	<u>100,000</u>	<u>345,124</u>	<u>245.1%</u>	<u>245,124</u>
<b>EXPENDITURES</b>					
Salaries	34,413	0	0	0.0%	0
Employer Provided Benefits	518	0	0	0.0%	0
Other Operating Expenses	3,517	0	0	0.0%	0
Payment to Fiscal Agents	21,000	0	0	0.0%	0
Grants, Aids & Contributions	61,696	100,000	0	(100.0%)	(100,000)
Transfers to Other Funds	485,663	0	345,124	0.0%	345,124
	<u>606,807</u>	<u>100,000</u>	<u>345,124</u>	<u>245.1%</u>	<u>245,124</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_32102 General Capital Projects  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	100,143	0	0	0.0%	0
Miscellaneous Revenue	600,911	0	0	0.0%	0
Investment Pool / Interest Earnings	204,219	0	0	0.0%	0
Debt Funding: Debt Management Fund	250,000	0	0	0.0%	0
Transfers From Other Funds	100,000	0	0	0.0%	0
Transfers from Fund Balance	0	0	961,151	0.0%	961,151
	<u>1,255,273</u>	<u>0</u>	<u>961,151</u>	<u>0.0%</u>	<u>961,151</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	(102)	0	0	0.0%	0
Capital Outlay	662,185	0	4,300,910	0.0%	4,300,910
Capital Outlay - Debt Funded	3,038	0	0	0.0%	0
Grants, Aids & Contributions	46,250	0	0	0.0%	0
Contingencies	0	0	(3,550,910)	0.0%	(3,550,910)
Transfers to Other Funds	200,000	0	211,151	0.0%	211,151
	<u>911,372</u>	<u>0</u>	<u>961,151</u>	<u>0.0%</u>	<u>961,151</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_32124 2023 Authorized Capital Projects  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Debt Funding: Debt Management Fund	0	0	446,581,939	0.0%	446,581,939
Transfers From Other Funds	0	0	17,948,194	0.0%	17,948,194
	<u>0</u>	<u>0</u>	<u>464,530,133</u>	<u>0.0%</u>	<u>464,530,133</u>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	17,948,194	0.0%	17,948,194
Capital Outlay - Debt Funded	0	0	446,581,939	0.0%	446,581,939
	<u>0</u>	<u>0</u>	<u>464,530,133</u>	<u>0.0%</u>	<u>464,530,133</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

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City of Jacksonville, Florida  
 FD\_43105 Solid Waste General Capital Projects  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Debt Funding: Debt Management Fund	5,350,000	14,896,650	6,150,000	(58.7%)	(8,746,650)
	<u>5,350,000</u>	<u>14,896,650</u>	<u>6,150,000</u>	<u>(58.7%)</u>	<u>(8,746,650)</u>
<b>EXPENDITURES</b>					
Capital Outlay - Debt Funded	1,943,055	14,896,650	6,150,000	(58.7%)	(8,746,650)
	<u>1,943,055</u>	<u>14,896,650</u>	<u>6,150,000</u>	<u>(58.7%)</u>	<u>(8,746,650)</u>

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AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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**CITY OF JACKSONVILLE**  
**FY 2023 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

**FY 22 - 23**

Debt Management Fund                   \$0  
Local Option Gas Tax                   \$0  
Prior Year Revenue                   \$0  
Grant Funding                           \$0  
Pay-Go: Transfer From Other Funds   \$0  
Pay-Go: Transfer Stormwater Operating   \$10,991,155  
Pay-Go: F.I.N.D. Grants               \$0

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**\$10,991,155**

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option Gas Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater	Pay-Go: F.I.N.D Grants
SW	Arlington/Pottsburg (Beach & Southside) Pond	\$4,591,155	\$0	\$0	\$0	\$0	\$0	\$4,591,155	\$0
SW	Drainage System Rehabilitation - Drainage System Re	\$4,590,000	\$0	\$0	\$0	\$0	\$0	\$4,590,000	\$0
SW	Macy Avenue Drainage Improvements (DSR)	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0
SW	Pleasant Point Lane Drainage Improvements (DSR)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
SW	Ribault Scenic Drive Drainage Improvements (DSR)	\$340,000	\$0	\$0	\$0	\$0	\$0	\$340,000	\$0
SW	Starshire Cove Drainage Improvements	\$420,000	\$0	\$0	\$0	\$0	\$0	\$420,000	\$0
SW	Stormwater Project Development & Feasibility Studie	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0

City of Jacksonville, Florida  
 FD\_44102 Stormwater Services - Capital Projects  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	103,782	0	0	0.0%	0
Miscellaneous Revenue	93,209	0	0	0.0%	0
Investment Pool / Interest Earnings	31,100	0	0	0.0%	0
Transfers From Other Funds	10,725,188	10,762,013	10,991,155	2.1%	229,142
	<u>10,953,279</u>	<u>10,762,013</u>	<u>10,991,155</u>	<u>2.1%</u>	<u>229,142</u>
<b>EXPENDITURES</b>					
Internal Service Charges	302	0	0	0.0%	0
Other Operating Expenses	250	0	0	0.0%	0
Capital Outlay	5,510,787	10,462,013	10,991,155	5.1%	529,142
Capital Outlay - Debt Funded	428	300,000	0	(100.0%)	(300,000)
	<u>5,511,768</u>	<u>10,762,013</u>	<u>10,991,155</u>	<u>2.1%</u>	<u>229,142</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

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# Community Redevelopment Areas Tax Increment Districts

City of Jacksonville, Florida  
 FD\_10801 Downtown Northbank CRA Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	9,444,756	9,490,724	11,543,674	21.6%	2,052,950
Miscellaneous Revenue	783,016	1,101,734	15,092,653	1,269.9%	13,990,919
Investment Pool / Interest Earnings	588,261	76,584	214,148	179.6%	137,564
Transfers From Other Funds	527,492	0	0	0.0%	0
Transfers from Fund Balance	0	235,000	0	(100.0%)	(235,000)
	<u>11,343,526</u>	<u>10,904,042</u>	<u>26,850,475</u>	<u>146.2%</u>	<u>15,946,433</u>
<b>EXPENDITURES</b>					
Insurance Costs and Premiums - Allocations	0	0	188,356	0.0%	188,356
Professional and Contractual Services	163,299	250,000	100,000	(60.0%)	(150,000)
Other Operating Expenses	5,786,221	7,879,975	21,102,963	167.8%	13,222,988
Capital Outlay	206,274	1,950,000	1,300,000	(33.3%)	(650,000)
Payment to Fiscal Agents	0	0	200,000	0.0%	200,000
Debt Management Fund Repayments	0	0	1,985,629	0.0%	1,985,629
Grants, Aids & Contributions	0	50,000	1,025,000	1,950.0%	975,000
Supervision Allocation	773,696	771,567	946,027	22.6%	174,460
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>6,931,990</u>	<u>10,904,042</u>	<u>26,850,475</u>	<u>146.2%</u>	<u>15,946,433</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	

## DOWNTOWN NORTHBANK CRA TRUST SUBFUND 10801

### BACKGROUND

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

REVENUES	FY22 Approved	FY23 Proposed
Property Taxes - Northeast USD1-C	3,071,786	3,438,278
Property Taxes - Northwest USD1-B	6,418,938	8,105,396
Interest Income	76,584	214,148
Fund Balance - All Years Subfund	235,000	0
Garage - Sports Complex	0	700,000
Adams Street Garage	0	600,000
Courthouse Garage	0	500,000
Churchwell Loft Lease	0	18,800
Debt Repayment (Lynch /11E)	595,247	12,767,366
Debt Repayment (Carling Loan)	506,487	506,487
Total Revenues:	<u>10,904,042</u>	<u>26,850,475</u>
EXPENDITURES	FY22 Approved	FY23 Proposed
Administrative Expenditures		
Supervision Allocation	771,567	946,027
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>774,067</u>	<u>948,527</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Hallmark / 220 Riverside (leg: 2012-270)	397,533	414,160
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	386,823	416,175
Lofts at Jefferson Station (DIA resolution 2017-10-05)	72,217	71,777
Vista Brooklyn - 200 Riverside (Leg: 2012-703)	0	729,283
Park View Plaza (Leg: 2015-037)	0	135,457
Lofts at Brooklyn (DIA resolution 2018-09-01)	0	142,573
MPS Downtown Garages		
Subsidy	5,200,000	0
Miscellaneous Insurance	0	188,356
Debt Service - Leasehold Improvements (leg. 2022-137)	0	242,267
Debt Service - Debt Defeasance (leg. 2022-137)	0	1,743,362
Garage - Sports Complex	0	600,000
Adams Street Garage	0	400,000
Courthouse Garage	0	700,000
Lynch Bldg Loan Repayment	800,000	8,153,779
Total Financial Obligations:	<u>6,856,573</u>	<u>13,937,189</u>
Plan Authorized Expenditures		
Capital Projects		
Two Way Conversion - Forsyth and Adams	1,200,000	1,300,000
Historic Shotgun Houses Rehabilitation	250,000	0
Waterfront Activation	0	50,000
Screening Grant	0	300,000
Urban Art	500,000	0
Professional Services	250,000	100,000
Marketing	200,000	200,000
Downtown Development Loan	0	200,000
Banner II Project	0	30,000
Parks and Programming	400,000	1,000,000
Event Contribution	100,000	0
Subsidies and Contributions to Private Organizations	50,000	0
Northbank Enhanced Maintenance	0	500,000
Commercial Revitalization Program	0	500,000
Small Scale Residential Incentive	0	225,000
Park Acquisition and Capital Improvements	0	1,270,295
Neighborhood Streetscape Improvements	0	500,000
Riverwalk Enhancements and Signage	0	25,000
Shipyards West Park	0	250,000
Liberty Street Improvements	0	100,000
Unallocated Plan Authorized Expenditures	323,402	5,414,464
Total Plan Authorized Expenditures:	<u>3,273,402</u>	<u>11,964,759</u>
Total Expenditures:	<u>10,904,042</u>	<u>26,850,475</u>

City of Jacksonville, Florida  
 FD\_10802 Downtown Southbank CRA Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	5,610,574	5,762,069	6,835,886	18.6%	1,073,817
Investment Pool / Interest Earnings	160,419	69,520	172,370	147.9%	102,850
Transfers from Fund Balance	0	150,000	0	(100.0%)	(150,000)
	<u>5,770,993</u>	<u>5,981,589</u>	<u>7,008,256</u>	<u>17.2%</u>	<u>1,026,667</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	125,317	200,000	100,000	(50.0%)	(100,000)
Other Operating Expenses	2,639,173	4,524,275	5,803,476	28.3%	1,279,201
Capital Outlay	0	550,000	0	(100.0%)	(550,000)
Debt Service	360,856	367,061	366,687	(0.1%)	(374)
Grants, Aids & Contributions	0	25,000	400,000	1,500.0%	375,000
Supervision Allocation	326,684	312,753	335,593	7.3%	22,840
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>3,454,529</u>	<u>5,981,589</u>	<u>7,008,256</u>	<u>17.2%</u>	<u>1,026,667</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## DOWNTOWN SOUTHBANK CRA TRUST SUBFUND 10802

### BACKGROUND

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

REVENUES	FY22 Approved	FY23 Proposed
Property Taxes	5,762,069	6,835,886
Interest Income	69,520	172,370
Fund Balance - All Years Subfund	150,000	0
Total Revenues:	<u>5,981,589</u>	<u>7,008,256</u>

EXPENDITURES	FY22 Approved	FY23 Proposed
Administrative Expenditures		
Supervision Allocation	312,753	335,593
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>315,253</u>	<u>338,093</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	508,750	519,518
Peninsula (leg: 2001-1329 amend: 2002-755 & 2006-1131)	67,023	0
SunGard (leg: 2015-780)	14,749	0
Home Street Apartments (DIA Resolution 2017-08-03)	174,790	196,954
The District / JEA Southside Gen Station Public Infrastructure Improvements	3,000,000	3,750,000
One Call Commercial Revitalization Incentive	100,000	0
Southbank Apartment Ventures	0	283,267
Debt Service Interest - Strand Bonds 2014 Special Rev	160,061	149,687
Debt Service Principal - Strand Bonds 2014 Special Rev	207,000	217,000
Total Financial Obligations:	<u>4,232,373</u>	<u>5,116,426</u>
Plan Authorized Expenditures		
Capital Projects		
Southbank Parking Project	550,000	0
Retail Enhancement Program	0	300,000
Urban Art	0	25,000
Professional Services	200,000	100,000
Parks and Programming	200,000	100,000
Event Contribution	25,000	0
Subsidies and Contributions to Private Organizations	25,000	0
Commercial Revitalization Program	0	250,000
Small Scale Residential Incentive	0	25,000
Parking and Screening Grant	0	75,000
Banners and Arms	0	5,000
Advertising & Marketing	0	75,000
Downtown Maintenance	0	75,000
Park Acquisition and Capital Improvements	0	150,000
Riverwalk Enhancements and Signage	0	5,000
Unallocated Plan Authorized Expenditures	433,963	368,737
Total Plan Authorized Expenditures:	<u>1,433,963</u>	<u>1,553,737</u>
Total Expenditures:	<u>5,981,589</u>	<u>7,008,256</u>

City of Jacksonville, Florida  
 FD\_10803 Jacksonville Beach Tax Increment - Non-CAFR  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	8,006,377	8,312,517	9,331,868	12.3%	1,019,351
	<b><u>8,006,377</u></b>	<b><u>8,312,517</u></b>	<b><u>9,331,868</u></b>	<b><u>12.3%</u></b>	<b><u>1,019,351</u></b>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	8,006,377	8,312,517	9,331,868	12.3%	1,019,351
	<b><u>8,006,377</u></b>	<b><u>8,312,517</u></b>	<b><u>9,331,868</u></b>	<b><u>12.3%</u></b>	<b><u>1,019,351</u></b>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
	Authorized Positions	0	0	0
	Part-Time Hours	0	0	0

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## **JACKSONVILLE BEACH TAX INCREMENT NON CAFR SUBFUND 10803**

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### **BACKGROUND**

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

### **REVENUE**

#### Ad Valorem Taxes

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

### **EXPENDITURES**

#### Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
  - \$5,818,016 Jacksonville Beach USD2 A
  - \$3,513,852 Jacksonville Beach USD2 B

City of Jacksonville, Florida  
 FD\_10804 Jacksonville International Airport CRA Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	16,799,047	15,739,607	18,012,905	14.4%	2,273,298
Investment Pool / Interest Earnings	314,418	149,544	361,330	141.6%	211,786
	<u>17,113,465</u>	<u>15,889,151</u>	<u>18,374,235</u>	<u>15.6%</u>	<u>2,485,084</u>
<b>EXPENDITURES</b>					
Internal Service Charges	5,639	3,000	25,000	733.3%	22,000
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	2,201,808	7,280,262	5,032,293	(30.9%)	(2,247,969)
Capital Outlay	3,880,743	7,000,000	11,449,089	63.6%	4,449,089
Debt Service	1,496,619	1,513,363	1,511,479	(0.1%)	(1,884)
Grants, Aids & Contributions	242,874	0	260,984	0.0%	260,984
Supervision Allocation	95,354	89,026	91,890	3.2%	2,864
Transfers to Other Funds	31,508	2,500	2,500	0.0%	0
	<u>7,954,545</u>	<u>15,889,151</u>	<u>18,374,235</u>	<u>15.6%</u>	<u>2,485,084</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized 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 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 International Airport Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the JIA Area Community Redevelopment Plan and within the tax increment district

<b>REVENUES</b>	FY22 Approved	FY23 Proposed
Property Taxes	15,739,607	18,012,905
Interest Income	149,544	361,330
Total Revenues:	<u>15,889,151</u>	<u>18,374,235</u>

<b>EXPENDITURES</b>	FY22 Approved	FY23 Proposed
<b>Administrative Expenditures</b>		
Other Professional Services	1,000	1,000
Travel Expense	800	800
Local Mileage	150	150
Advertising and Promotion	1,000	1,000
ISA-OGC Legal	3,000	25,000
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	300	300
Supervision Allocated	89,026	91,890
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>98,451</u>	<u>123,315</u>
<b>Financial Obligations</b>		
Recaptured Enhanced Value (REV) grants		
Amazon (leg: 2016-285)	1,400,000	1,400,000
RAMCO (leg: 2004-274)	791,000	823,000
Qualified Traget Industry (QTI) grants		
Mercedes Benz (leg: 2016-402)	16,200	1,800
Farm Share Inc. (Pending approval)	0	260,984
Amazon (leg: 2016-285)	75,000	75,000
Debt Service Interest - RAMCO 2014 Special Rev	378,363	321,479
Debt Service Principal - RAMCO 2014 Special Rev	1,135,000	1,190,000
Total Financial Obligations:	<u>3,795,563</u>	<u>4,072,263</u>
<b>Plan Authorized Expenditures</b>		
Capital Projects		
Main Street Widening	7,000,000	7,000,000
First Coast HS Pool	0	4,449,089
Unallocated Plan Authorized Expenditures	4,995,137	2,729,568
Total Plan Authorized Expenditures:	<u>11,995,137</u>	<u>14,178,657</u>
Total Expenditures:	<u>15,889,151</u>	<u>18,374,235</u>

City of Jacksonville, Florida  
 FD\_10805 King Soutel Crossing CRA Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	1,143,912	1,575,713	2,241,102	42.2%	665,389
Investment Pool / Interest Earnings	24,335	15,103	27,355	81.1%	12,252
	<u>1,168,247</u>	<u>1,590,816</u>	<u>2,268,457</u>	<u>42.6%</u>	<u>677,641</u>
<b>EXPENDITURES</b>					
Internal Service Charges	11,458	10,900	10,900	0.0%	0
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	608	1,501,181	2,176,596	45.0%	675,415
Capital Outlay	1,226,370	0	0	0.0%	0
Supervision Allocation	80,871	75,235	77,461	3.0%	2,226
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>1,321,807</u>	<u>1,590,816</u>	<u>2,268,457</u>	<u>42.6%</u>	<u>677,641</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	

**KING / SOUTEL 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 created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Soutel / King Area Community Redevelopment Plan and within the tax increment district.

<b>REVENUES</b>	FY22 Approved	FY23 Proposed
Property Taxes	1,575,713	2,241,102
Interest Income	15,103	27,355
Total Revenues:	<u>1,590,816</u>	<u>2,268,457</u>

<b>EXPENDITURES</b>	FY22 Approved	FY23 Proposed
Administrative Expenditures		
Other Professional Services	1,000	1,000
Travel Expense	1,900	1,900
Local Mileage	150	150
Advertising and Promotion	1,000	1,000
ISA-OGC Legal	10,900	10,900
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	700	700
Supervision Allocated	75,235	77,461
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>94,060</u>	<u>96,286</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	<u>1,496,756</u>	<u>2,172,171</u>
Total Plan Authorized Expenditures:	<u>1,496,756</u>	<u>2,172,171</u>
Total Expenditures:	<u>1,590,816</u>	<u>2,268,457</u>

City of Jacksonville, Florida  
 FD\_10806 Arlington CRA Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	1,663,292	2,099,415	2,322,803	10.6%	223,388
Investment Pool / Interest Earnings	38,086	15,191	50,004	229.2%	34,813
	<u>1,701,378</u>	<u>2,114,606</u>	<u>2,372,807</u>	<u>12.2%</u>	<u>258,201</u>
<b>EXPENDITURES</b>					
Salaries	56,853	75,000	79,181	5.6%	4,181
Employer Provided Benefits	824	1,088	1,149	5.6%	61
Internal Service Charges	15,000	30,000	30,000	0.0%	0
Insurance Costs and Premiums - Allocations	12	379	387	2.1%	8
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	831	1,914,021	2,165,040	13.1%	251,019
Capital Outlay	27,736	0	0	0.0%	0
Supervision Allocation	97,478	90,618	93,550	3.2%	2,932
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>201,233</u>	<u>2,114,606</u>	<u>2,372,807</u>	<u>12.2%</u>	<u>258,201</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	400	1,000	600

**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 created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Renew Arlington Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Arlington Area Community Redevelopment Plan and within the tax increment district.

<b>REVENUES</b>	FY22 Approved	FY23 Proposed
Property Taxes	2,099,415	2,322,803
Interest Income	15,191	50,004
Total Revenues:	<u>2,114,606</u>	<u>2,372,807</u>

<b>EXPENDITURES</b>	FY22 Approved	FY23 Proposed
Administrative Expenditures		
Salaries Part Time	75,000	79,181
Medicare Tax	1,088	1,149
Other Professional Services	1,000	1,000
Travel Expense	1,900	1,900
Local Mileage	150	150
General Liability Insurance	379	387
Advertising and Promotion	3,000	3,000
ISA-OGC Legal	30,000	30,000
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	700	700
Supervision Allocated	90,618	93,550
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>207,010</u>	<u>214,192</u>
Financial Obligations		
Infrastructure Development Grant		
College Park (CRA-2021-06)	400,000	400,000
Total Financial Obligations:	<u>400,000</u>	<u>400,000</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	1,507,596	1,758,615
Total Plan Authorized Expenditures:	<u>1,507,596</u>	<u>1,758,615</u>
Total Expenditures:	<u>2,114,606</u>	<u>2,372,807</u>

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# Other Subfunds

City of Jacksonville, Florida  
 FD\_00119 Emergency Reserve  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	769,263	387,934	673,464	73.6%	285,530
Transfers From Other Funds	0	0	26,800,758	0.0%	26,800,758
Transfers from Fund Balance	0	65,259,030	66,206,486	1.5%	947,456
	<u>769,263</u>	<u>65,646,964</u>	<u>93,680,708</u>	<u>42.7%</u>	<u>28,033,744</u>
<b>EXPENDITURES</b>					
Cash Carryover	0	65,646,964	93,680,708	42.7%	28,033,744
	<u>0</u>	<u>65,646,964</u>	<u>93,680,708</u>	<u>42.7%</u>	<u>28,033,744</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **EMERGENCY RESERVE SUBFUND 00119**

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### **BACKGROUND**

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

Municode Section 106.107: "The goal for the City Emergency Reserve Fund is to equal approximately seven percent (25.5 days average cash flow) of the total General Fund/General Services District budgeted expenditures. Annually, during the budget process, the Mayor, if the goals are not met shall recommend added contributions to the Emergency Reserve."

### **REVENUE**

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 23.

Transfers From Other Funds

- This amount represents an additional contribution to the Emergency Reserve from the General Fund Operating subfund to bring the FY23 balance up to over 6% of the FY23 estimated operating revenues.

Transfers from Fund Balance

- This amount is the actual cash balance in the fund as of 6/10/22.

### **EXPENDITURES**

Cash Carryover

- This amount is the estimated FY 23 ending cash balance including the additional transfer from General Operating and anticipated interest income.

City of Jacksonville, Florida  
 FD\_05102 Art In Public Places Permanent Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	28,258	12,366	29,254	136.6%	16,888
	<u>28,258</u>	<u>12,366</u>	<u>29,254</u>	<u>136.6%</u>	<u>16,888</u>
<b>EXPENDITURES</b>					
Transfers to Other Funds	42,000	12,366	29,254	136.6%	16,888
	<u>42,000</u>	<u>12,366</u>	<u>29,254</u>	<u>136.6%</u>	<u>16,888</u>

---

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	
		ADOPTED	PROPOSED	CHANGE
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **ART IN PUBLIC PLACES PERMANENT FUND SUBFUND 05102**

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### **BACKGROUND**

Ordinance 2018-193-E created ordinance code section 111.160 (b) to house art auction sale proceeds derived from the Joan Mitchell artwork of which only the interest earnings can be used to maintain the City's public art.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents the available interest income which is being appropriated to maintain public art.

### **EXPENDITURES**

Transfers to Other Funds

- This represents a transfer to the Art In Public Places Trust fund (SF 11532) which will be used to maintain the City's public art.

City of Jacksonville, Florida  
 FD\_11001 Better Jacksonville Trust Fund BJP  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	103,852,666	80,759,031	101,657,123	25.9%	20,898,092
Investment Pool / Interest Earnings	714,408	0	0	0.0%	0
	<b><u>104,567,074</u></b>	<b><u>80,759,031</u></b>	<b><u>101,657,123</u></b>	<b><u>25.9%</u></b>	<b><u>20,898,092</u></b>
<b>EXPENDITURES</b>					
Debt Service	70,630,851	80,759,031	101,657,123	25.9%	20,898,092
Transfers to Other Funds	6,139,897	0	0	0.0%	0
	<b><u>76,770,748</u></b>	<b><u>80,759,031</u></b>	<b><u>101,657,123</u></b>	<b><u>25.9%</u></b>	<b><u>20,898,092</u></b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized 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**

Local Option Sales Tax

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

**EXPENDITURES**

Debt Service

- The total consists of FY 23 required debt service payments netted against prior year budgetary adjustments.

	111,554,704	(9,897,581)	101,657,123
Expenditure	FY23	All-Years Adjustment	Net
Fiscal Agent Fees	9,000	(7,857)	1,143
Interest	18,705,581	(8,833,233)	9,872,348
Principal	92,840,123	(1,056,491)	91,783,632

City of Jacksonville, Florida  
 FD\_11404 Beach Erosion - Local  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	1,570,283	0	0	0.0%	0
Transfers From Other Funds	500,000	1,250,000	1,250,000	0.0%	0
	<u><b>2,070,283</b></u>	<u><b>1,250,000</b></u>	<u><b>1,250,000</b></u>	<u><b>0.0%</b></u>	<u><b>0</b></u>
<b>EXPENDITURES</b>					
Other Operating Expenses	138,511	270,000	0	(100.0%)	(270,000)
Cash Carryover	0	980,000	1,250,000	27.6%	270,000
	<u><b>138,511</b></u>	<u><b>1,250,000</b></u>	<u><b>1,250,000</b></u>	<u><b>0.0%</b></u>	<u><b>0</b></u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **BEACH EROSION – LOCAL SUBFUND 11404**

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### **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 53.6% and 46.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 70.5% and 29.5%, respectively.

### **REVENUE**

#### Transfers From Other Funds

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

### **EXPENDITURES**

#### Cash Carryover

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

City of Jacksonville, Florida  
 FD\_11532 Art In Public Places Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Transfers From Other Funds	270,038	331,034	246,754	(25.5%)	(84,280)
	<u>270,038</u>	<u>331,034</u>	<u>246,754</u>	<u>(25.5%)</u>	<u>(84,280)</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	0	31,867	21,750	(31.7%)	(10,117)
Other Operating Expenses	1,400	44,233	51,004	15.3%	6,771
Capital Outlay	136,931	254,934	174,000	(31.7%)	(80,934)
	<u>138,331</u>	<u>331,034</u>	<u>246,754</u>	<u>(25.5%)</u>	<u>(84,280)</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **ART IN PUBLIC PLACES TRUST FUND SUBFUND 11532**

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### **BACKGROUND**

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

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

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund Operating subfund. 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 transfer from the Art in Public Places Permanent Fund (SF 05102) of \$29,254 as well as a transfer from the General Fund Operating subfund (SF 00111) of \$217,500 for the FY 23 applicable capital projects.

### **EXPENDITURES**

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

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

City of Jacksonville, Florida  
 FD\_57101 Debt Management Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	77,604,140	79,072,042	81,507,473	3.1%	2,435,431
Investment Pool / Interest Earnings	519,994	0	0	0.0%	0
Debt Funding: Debt Management Fund	7,300,000	0	0	0.0%	0
Debt Funding	<u>108,403,805</u>	<u>399,895,499</u>	<u>382,647,723</u>	<u>(4.3%)</u>	<u>(17,247,776)</u>
	<b><u>193,827,939</u></b>	<b><u>478,967,541</u></b>	<b><u>464,155,196</u></b>	<b><u>(3.1%)</u></b>	<b><u>(14,812,345)</u></b>
<b>EXPENDITURES</b>					
Debt Service	99,092,647	79,072,042	81,507,473	3.1%	2,435,431
Payment to Fiscal Agents	<u>96,935,000</u>	<u>399,895,499</u>	<u>382,647,723</u>	<u>(4.3%)</u>	<u>(17,247,776)</u>
	<b><u>196,027,647</u></b>	<b><u>478,967,541</u></b>	<b><u>464,155,196</u></b>	<b><u>(3.1%)</u></b>	<b><u>(14,812,345)</u></b>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **DEBT MANAGEMENT FUND SUBFUND 57101**

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### **BACKGROUND**

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

### **REVENUE**

#### Internal Service Revenue

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

#### Debt Funding

- This amount represents the FY 23 proposed new borrowing.

### **EXPENDITURES**

#### Debt Service

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

#### Payments to Fiscal Agents

- This amount is the FY 23 proposed new loan amounts to be authorized.

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# Departments by Subfund

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## Advisory Boards and Commissions

**General Fund Operating  
AB:Advisory Boards And Commissions  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	256,195	123,000	278,000	126.0%	155,000
Fines and Forfeits	1,250	1,000	1,000	0.0%	0
Miscellaneous Revenue	3,057	2,600	2,600	0.0%	0
Investment Pool / Interest Earnings	1,898	0	0	0.0%	0
	<u>262,400</u>	<u>126,600</u>	<u>281,600</u>	<u>122.4%</u>	<u>155,000</u>
<b>EXPENDITURES</b>					
Salaries	280,906	274,859	282,231	2.7%	7,372
Pension Costs	63,725	71,251	66,529	(6.6%)	(4,722)
Employer Provided Benefits	35,110	35,239	46,428	31.8%	11,189
Internal Service Charges	100,333	148,855	141,841	(4.7%)	(7,014)
Insurance Costs and Premiums - Allocations	1,223	1,355	1,354	(0.1%)	(1)
Other Operating Expenses	5,318	10,529	12,437	18.1%	1,908
Capital Outlay	0	2	2	0.0%	0
	<u>486,616</u>	<u>542,090</u>	<u>550,822</u>	<u>1.6%</u>	<u>8,732</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	5	5	0
Part-Time Hours	1,248	1,248	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Boards and Commissions	209,248	253,897	278,625	9.7%	24,728
Construction Trades Qualifying Board-Center	277,368	288,193	272,197	(5.6%)	(15,996)
<b>DEPARTMENT TOTAL</b>	<u>486,616</u>	<u>542,090</u>	<u>550,822</u>	<u>1.6%</u>	<u>8,732</u>

## **ADVISORY BOARDS AND COMMISSIONS GENERAL FUND OPERATING**

---

### **BACKGROUND**

This fund includes the Civil Service Board, Construction Trades Qualifying Board (CTQB) and the Mayor's Commission on the Status of Women. In 1Cloud, the civil service board and commission on the status of women are combined into the Boards and Commissions division.

### **REVENUE**

#### Charges for Services

- This revenue represents charges for contractor certification and renewal examination fees. The CTQB issued certifications are renewed every two years resulting in an increase of \$155,000 in contractor certification and renewal fees for FY 23.

#### Fines and Forfeits

- This houses revenues from code violation fines.

#### Miscellaneous Revenue

- This houses revenues from miscellaneous sales and charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is primarily driven by a \$10,959 increase in group hospitalization insurance costs.

#### Internal Service Charges

- This category includes all the estimated internal service billing for the various service providers provided to this fund by the City's internal service providers. The change in this category is mainly due to a \$16,823 decrease in computer systems maintenance and security, although this is somewhat offset by small increases in other accounts within this category.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$4,500 in court reporters' costs for the Civil Service Board, \$2,453 in miscellaneous services and charges, and \$1,780 in travel expenses. The change in this category is mainly due to a \$2,000 increase in miscellaneous services and charges for the Mayor's Commission on the Status of Women, although this has been somewhat offset by small reductions in other expenditures within this category.

### **AUTHORIZED POSITION CAP**

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

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# City Council

**General Fund Operating  
CC:City Council  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	46,180	55,000	50,000	(9.1%)	(5,000)
Miscellaneous Revenue	286,263	275,150	288,249	4.8%	13,099
	<u>332,443</u>	<u>330,150</u>	<u>338,249</u>	<u>2.5%</u>	<u>8,099</u>

<b>EXPENDITURES</b>					
Salaries	5,701,028	5,860,730	6,142,085	4.8%	281,355
Pension Costs	1,500,750	1,672,586	1,832,344	9.6%	159,758
Employer Provided Benefits	803,951	836,544	875,241	4.6%	38,697
Internal Service Charges	2,467,600	3,219,194	3,142,597	(2.4%)	(76,597)
Insurance Costs and Premiums - Allocations	26,094	29,223	29,638	1.4%	415
Professional and Contractual Services	897,851	560,000	510,000	(8.9%)	(50,000)
Other Operating Expenses	363,144	452,320	486,844	7.6%	34,524
Capital Outlay	0	2	2	0.0%	0
Contingencies	0	440,294	0	(100.0%)	(440,294)
	<u>11,760,417</u>	<u>13,070,893</u>	<u>13,018,751</u>	<u>(0.4%)</u>	<u>(52,142)</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		84	84	0
Part-Time Hours		8,824	8,824	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Council Auditor	2,471,517	2,618,967	2,845,881	8.7%	226,914
Council Members Direct	1,687,697	1,808,098	1,867,644	3.3%	59,546
Council Operations	7,061,204	7,929,253	7,562,604	(4.6%)	(366,649)
Value Adjustment Board	539,998	714,575	742,622	3.9%	28,047
<b>DEPARTMENT TOTAL</b>	<u>11,760,417</u>	<u>13,070,893</u>	<u>13,018,751</u>	<u>(0.4%)</u>	<u>(52,142)</u>

## **CITY COUNCIL GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

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

#### Miscellaneous Revenue

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as various pay changes provided in FY22.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan, the anticipated general employees defined contribution pension payments and the required FRS contributions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by the removal of \$392,842 in IT system development allocation for a project that has been billed back which is somewhat offset by a \$189,390 increase in the OGC allocation.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of \$380,000 and \$130,000 of funding in the Council Staff Services activity.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$79,631, miscellaneous services and charges of \$103,400 and hardware/software licenses and maintenance of \$168,262. The net change is being driven by the addition of one-time costs related to City Council elections.

#### Contingencies

- The decrease is due to the removal of the FY22 contingency added during FY22 Finance Hearings.

### **AUTHORIZED POSITION CAP**

There is no change to the authorized position cap.

**City of Jacksonville, Florida**  
**FD\_10301 Tourist Development Council**  
**Fund Summary**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	7,597,305	7,225,000	9,600,000	32.9%	2,375,000
Miscellaneous Revenue	542,662	0	0	0.0%	0
Investment Pool / Interest Earnings	51,500	14,213	66,054	364.7%	51,841
Transfers from Fund Balance	0	367,600	323,080	(12.1%)	(44,520)
	<b>8,191,468</b>	<b>7,606,813</b>	<b>9,989,134</b>	<b>31.3%</b>	<b>2,382,321</b>
<b>EXPENDITURES</b>					
Salaries	102,726	114,411	153,323	34.0%	38,912
Pension Costs	12,327	13,129	18,099	37.9%	4,970
Employer Provided Benefits	13,024	13,018	24,896	91.2%	11,878
Internal Service Charges	39,338	45,647	52,152	14.3%	6,505
Insurance Costs and Premiums - Allocations	471	579	748	29.2%	169
Professional and Contractual Services	0	501	501	0.0%	0
Other Operating Expenses	3,580,029	6,809,111	8,948,703	31.4%	2,139,592
Indirect Cost	17,082	17,912	17,912	0.0%	0
Transfers to Other Funds	75,000	592,505	772,800	30.4%	180,295
	<b>3,839,997</b>	<b>7,606,813</b>	<b>9,989,134</b>	<b>31.3%</b>	<b>2,382,321</b>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		1	2	1
Part-Time Hours		1,600	1,600	0

## **TOURIST DEVELOPMENT COUNCIL SUBFUND 10301**

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### **BACKGROUND**

#### Chapter 70

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

### **REVENUE**

#### Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 23. The increase is being driven by post covid\_19 recovery.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as the addition of one position in the authorized cap for FY 23.

#### Pension Costs

- The net decrease is being driven by the addition of a position.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is being driven by the addition of a position.

#### Internal Service Charges

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

#### Other Operating Expenses

- This category is made of various small items and trust fund authorized expenditures which makes up \$8,947,021 of the budget and the net change for this category. Additional detail for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2022-504 schedule W.

#### Indirect Cost

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

#### Transfers to Other Funds

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

### **AUTHORIZED POSITION CAP**

A TDC Administrator position was approved by the TDC and added to the FY23 budget.

City of Jacksonville, Florida  
 FD\_10304 Tourist Development Special Revenue  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	53,323	0	0	0.0%	0
Transfers From Other Funds	75,000	592,505	772,800	30.4%	180,295
	<u>128,323</u>	<u>592,505</u>	<u>772,800</u>	<u>30.4%</u>	<u>180,295</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	56,217	92,505	272,800	194.9%	180,295
Contingencies	0	500,000	500,000	0.0%	0
	<u>56,217</u>	<u>592,505</u>	<u>772,800</u>	<u>30.4%</u>	<u>180,295</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304**

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### **BACKGROUND**

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

### **REVENUE**

#### Transfers From Other Funds

- This represents the TDC approved transfer from the Tourist Development Council's annual operating fund (SF 10301).

### **EXPENDITURES**

#### Other Operating Expenses

- This category includes \$10,000 for the promotion of the Equestrian Center and \$262,800 for convention grants.

#### Contingencies

- The FY23 budget includes \$250,000 for the TDC Development contingency and the Section 666.108(d)(2) contingency.

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# Downtown Investment Authority

**General Fund Operating  
 DI: Downtown Investment Authority  
 Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	47,558	8,500	9,500	11.8%	1,000
	<u>47,558</u>	<u>8,500</u>	<u>9,500</u>	<u>11.8%</u>	<u>1,000</u>
<b>EXPENDITURES</b>					
Salaries	699,935	777,481	1,065,567	37.1%	288,086
Pension Costs	111,485	103,380	148,360	43.5%	44,980
Employer Provided Benefits	58,210	70,717	108,150	52.9%	37,433
Internal Service Charges	404,810	711,010	592,990	(16.6%)	(118,020)
Insurance Costs and Premiums - Allocations	3,291	3,925	4,916	25.2%	991
Professional and Contractual Services	406,145	390,000	390,000	0.0%	0
Other Operating Expenses	50,503	202,539	198,060	(2.2%)	(4,479)
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	60,000	0	0	0.0%	0
Supervision Allocation	(1,244,228)	(1,212,730)	(1,407,104)	16.0%	(194,374)
	<u>550,151</u>	<u>1,046,324</u>	<u>1,100,941</u>	<u>5.2%</u>	<u>54,617</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	9	12	3
Part-Time Hours	200	200	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
DIA Administration	550,151	1,046,324	1,100,941	5.2%	54,617
<b>DEPARTMENT TOTAL</b>	<u>550,151</u>	<u>1,046,324</u>	<u>1,100,941</u>	<u>5.2%</u>	<u>54,617</u>

## **DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND OPERATING**

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### **BACKGROUND**

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing Community Redevelopment Area (CRA) resources to spur economic development. The agency has oversight of the Downtown Northbank CRA and the Southbank CRA as well as Public Parking. This portion of the department's budget only includes the General Fund Operating fund (SF 00111) activities.

### **REVENUE**

#### Miscellaneous Revenue

- This amount includes revenue for Downtown Development Review Board application fees and miscellaneous sales and charges related to public record requests.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is partially due to pay increases effective October 1<sup>st</sup>, 2021, and October 1<sup>st</sup>, 2022 related to collective bargaining as well as the three additional positions as detailed below in the Authorized Position Cap section.

#### Pension Costs

- This category includes the FY 23 anticipated general employees defined contribution plan payments. A portion of the increase in this category is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase in this category is related to the additional positions.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is mainly driven by a \$223,017 decrease in Office of General Counsel services, although this is partially offset by a \$100,096 increase in ITD replacement costs added for FY 23.

#### Insurance Costs and Premiums - Allocations

- This amount represents the general liability insurance cost.

#### Professional and Contractual Services

- This category represents funding for multiple expenditures including services to conduct research and special projects, provide various real estate services, and transcription.

#### Other Operating Expenses

- This category contains various small and several large expenditures including \$125,000 in event contribution for various events including the Downtown Concert Series and Sip N Stroll, \$35,000 in advertising and promotion, and \$18,675 in travel and training costs. The change in this category is driven by several factors, the largest of which are a reduction of \$2,500 in event contributions and the removal of \$1,000 in funding for furniture and equipment under \$1,000.

#### Supervision Allocation

- This amount represents the administration cost of Downtown Investment Authority personnel that are allocated from the General Fund Operating fund (SF 00111) to the CRA funds (SF 10801 and SF 10802) and the Public Parking fund (SF 41102).

**AUTHORIZED POSITION CAP**

During FY 22, pursuant to Ordinance 2022-0372-E, two positions were added to the position cap: one DIA Parking Strategy Coordinator position and one DIA Strategic Initiatives Coordinator position. One Real Estate Manager position was added during the FY 23 budget process. Part time hours remain unchanged.

City of Jacksonville, Florida  
FD\_41102 Public Parking  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	9,946	3,500	6,500	85.7%	3,000
Charges for Services	2,450,301	3,415,298	3,866,989	13.2%	451,691
Net Transport Revenue	(69)	0	0	0.0%	0
Fines and Forfeits	326,096	417,400	436,534	4.6%	19,134
Miscellaneous Revenue	57,405	65,116	55,254	(15.1%)	(9,862)
Pension Fund Contributions	182	0	0	0.0%	0
Investment Pool / Interest Earnings	10,805	34,627	8,694	(74.9%)	(25,933)
Transfers From Other Funds	0	400,000	0	(100.0%)	(400,000)
	<b><u>2,854,665</u></b>	<b><u>4,335,941</u></b>	<b><u>4,373,971</u></b>	<b><u>0.9%</u></b>	<b><u>38,030</u></b>
<b>EXPENDITURES</b>					
Salaries	1,277,732	1,437,016	1,507,089	4.9%	70,073
Salary & Benefit Lapse	0	(29,343)	(38,025)	29.6%	(8,682)
Pension Costs	274,245	325,313	313,491	(3.6%)	(11,822)
Employer Provided Benefits	269,602	289,676	301,318	4.0%	11,642
Internal Service Charges	567,594	563,256	659,107	17.0%	95,851
Insurance Costs and Premiums - Allocations	157,771	190,659	212,234	11.3%	21,575
Professional and Contractual Services	0	2	50,003	2,500,050.0%	50,001
Other Operating Expenses	374,673	754,662	710,128	(5.9%)	(44,534)
Capital Outlay	3,479	87,004	117,651	35.2%	30,647
Supervision Allocation	143,848	128,410	125,484	(2.3%)	(2,926)
Indirect Cost	246,937	306,011	306,011	0.0%	0
Cash Carryover	0	283,275	109,480	(61.4%)	(173,795)
	<b><u>3,315,880</u></b>	<b><u>4,335,941</u></b>	<b><u>4,373,971</u></b>	<b><u>0.9%</u></b>	<b><u>38,030</u></b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	36	36	0
Part-Time Hours	4,780	4,160	(620)

## **PUBLIC PARKING SUBFUND 41102**

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### **BACKGROUND**

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

### **REVENUE**

#### Permits and Fees

- This category represents wrecker and towing firm fees for vehicles unattended after 24 hours.

#### Charges for Services

- This category includes various parking fees collected by Public Parking. The largest revenue items include daily parking fees of \$1.65 million and monthly parking fees of \$1.45 million. The change in this category is due to several factors, the largest of which include an increase of \$290,298 in monthly parking fees due to the elimination of a discount for monthly parkers employed by COJ, as well as a \$75,831 increase in special events parking fees due to an expected increase in the number of events taking place in Downtown during FY 23.

#### Fines and Forfeits

- This category contains net parking fines and vehicle immobilization fines, offset by P&F Pension Fund and Disabled Trust Fund contributions. The change in this category is driven by a \$86,531 increase in parking fines, although this is largely offset by reductions in other revenues within this category.

#### Miscellaneous Revenue

- This amount represents tenant revenue and miscellaneous sales and charges. The change in this category is primarily driven by a \$14,682 reduction in tenant revenue due to the Churchwell Lofts parking lease revenue being moved from Public Parking into the DIA Northbank CRA.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfer from Other Funds

- The change in this category is due to the removal of funding for a City employee monthly parking discount funded by City Council during the budget process for FY 22.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021, and October 1<sup>st</sup>, 2022, related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$55,895 in guard service allocation costs, \$19,180 in computer systems maintenance and security costs, and \$13,397 utility allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding added as part of the FY 23 budget process for various contracted maintenance services for the Southbank and Landing lots in Downtown.

#### Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include \$239,214 in repairs and maintenance costs, \$222,947 in hardware/software maintenance and licenses costs, and \$127,735 in credit card fees. The change in this category is due to several factors, the largest of which include decreases of \$50,841 in repairs and maintenance and \$24,493 in hardware-software maintenance and licenses. These are somewhat offset by the addition of \$35,000 in funding for furniture and equipment under \$1,000 that was added as part of the FY 23 budget process for handheld units used by parking enforcement staff and credit card readers at special events.

#### Capital Outlay

- Capital funding of \$117,648 has been added as part of the FY 23 budget process to provide kiosks at Riverplace Boulevard and fund repairs and equipment for the elevator at the Water St garage.

#### Supervision Allocation

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

#### Indirect Cost

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

#### Cash Carryover

- The FY 23 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations.

#### **AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were decreased by 620 hours as part of the budget process to more accurately represent department usage.

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## Employee Services

**General Fund Operating  
ES:Employee Services  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	1,294	1,500	1,500	0.0%	0
	<u>1,294</u>	<u>1,500</u>	<u>1,500</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	2,556,443	2,659,264	2,909,878	9.4%	250,614
Pension Costs	718,059	821,954	839,389	2.1%	17,435
Employer Provided Benefits	391,257	414,248	386,362	(6.7%)	(27,886)
Internal Service Charges	1,662,193	1,534,641	1,871,519	22.0%	336,878
Insurance Costs and Premiums - Allocations	12,432	13,282	14,062	5.9%	780
Professional and Contractual Services	821,896	1,050,948	1,050,948	0.0%	0
Other Operating Expenses	760,893	794,445	790,445	(0.5%)	(4,000)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	43,528	40,530	42,493	4.8%	1,963
	<u>6,966,702</u>	<u>7,329,313</u>	<u>7,905,097</u>	<u>7.9%</u>	<u>575,784</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		42	42	0
Part-Time Hours		2,644	2,644	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Employee and Labor Relations Administration	1,353,592	1,306,340	1,352,632	3.5%	46,292
Employee Services Office of the Director	535,107	535,535	599,924	12.0%	64,389
Talent Management	5,078,003	5,487,438	5,952,541	8.5%	465,103
<b>DEPARTMENT TOTAL</b>	<u>6,966,702</u>	<u>7,329,313</u>	<u>7,905,097</u>	<u>7.9%</u>	<u>575,784</u>

## **EMPLOYEE SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

The General Fund portion of the Employee Services Department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2012-732-E.

### **REVENUES**

#### Miscellaneous Revenue

- This amount represents the expected revenue due to sale of books, maps & regulations for FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase in this category is mainly driven by a \$210,261 increase in IT Replacement costs, as well as a \$113,855 increase in Computer Systems Maintenance and Security. These increases are somewhat offset by a \$40,235 decrease in OGC Legal costs.

#### Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

#### Professional and Contractual Services

- This category houses funding for employment / education verification and background screening services of \$69,000 and medical services consultant costs of \$981,948.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$695,000 in Tuition Reimbursement, \$35,595 in Employee Training expenses, and \$18,000 in facility rental costs. The change in this category is due to small decreases in various expenditures.

#### Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this subfund and Group Health (SF 56201).

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11528 General Trust & Agency  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	236,000	200,000	200,000	0.0%	0
Transfers From Other Funds	0	0	200,000	0.0%	200,000
Transfers from Fund Balance	100,000	0	0	0.0%	0
	<u><b>336,000</b></u>	<u><b>200,000</b></u>	<u><b>400,000</b></u>	<u><b>100.0%</b></u>	<u><b>200,000</b></u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	183,703	200,000	400,000	100.0%	200,000
	<u><b>183,703</b></u>	<u><b>200,000</b></u>	<u><b>400,000</b></u>	<u><b>100.0%</b></u>	<u><b>200,000</b></u>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **GENERAL TRUST & AGENCY SUBFUND 11528**

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### **BACKGROUND**

Code Section: 111.471

Prior to the passage of 2016-008-E, a special revenue fund housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs. During FY 22, passage of 2021-822-E added the Mental Health Offender Program (MHOP) to this fund. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

### **REVENUE**

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 23.

Transfers from Other Funds

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

### **EXPENDITURES**

Professional and Contractual Services

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

City of Jacksonville, Florida  
FD\_56201 Group Health  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services: Insurance Premiums	71,246,329	78,130,898	98,329,288	25.9%	20,198,390
Investment Pool / Interest Earnings	492,864	266,077	380,693	43.1%	114,616
Transfers From Other Funds	3,000,000	3,000,000	0	(100.0%)	(3,000,000)
Transfers from Fund Balance	0	14,075,196	400,000	(97.2%)	(13,675,196)
	<b>74,739,193</b>	<b>95,472,171</b>	<b>99,109,981</b>	<b>3.8%</b>	<b>3,637,810</b>
<b>EXPENDITURES</b>					
Salaries	700,228	821,431	874,507	6.5%	53,076
Salary & Benefit Lapse	0	(9,112)	(10,744)	17.9%	(1,632)
Pension Costs	103,379	124,630	183,668	47.4%	59,038
Employer Provided Benefits	75,965	79,844	108,324	35.7%	28,480
Internal Service Charges	141,510	208,069	157,187	(24.5%)	(50,882)
Insurance Costs and Premiums	82,595,919	93,199,856	96,950,844	4.0%	3,750,988
Insurance Costs and Premiums - Allocations	2,830	3,034	3,239	6.8%	205
Professional and Contractual Services	561,564	854,000	654,000	(23.4%)	(200,000)
Other Operating Expenses	6,315	26,420	26,920	1.9%	500
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(43,528)	(40,530)	(42,493)	4.8%	(1,963)
Indirect Cost	212,406	204,528	204,528	0.0%	0
	<b>84,356,588</b>	<b>95,472,171</b>	<b>99,109,981</b>	<b>3.8%</b>	<b>3,637,810</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	3,440	3,440	0

## **GROUP HEALTH SUBFUND 56201**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services: Insurance Premiums

- The revenue in this category is from billings to agency customers for premiums paid from this fund. The change in this category is almost entirely driven by increases of \$15,917,746 in health insurance premiums for COJ non-public safety employees and \$4,060,108 in health insurance premiums for COJ public safety employees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfer From Other Funds

- The General Fund Operating fund (SF 00111) contribution to this fund has been eliminated for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily driven by a \$34,941 decrease in Computer Systems Maintenance & Security cost and a \$27,273 decrease in OGC costs, which is somewhat offset by increases in other internal service charges including \$12,211 in Building Allocation costs.

#### Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The change in this category is primarily driven by increases

of \$4,060,108 in IAFF/FOP Health Trust premium costs and \$127,500 in Group Life insurance premiums, although these are slightly offset by a \$531,565 decrease in Group Health Claims costs.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- This category includes funding for consulting / actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator and Cobra / affordable care act compliance. The change in this category is due to a decrease in service costs associated with the COJ Health and Wellness Program.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous non-departmental expenditures of \$18,000.

#### Supervision Allocation

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

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

# Executive Office of the Mayor

**General Fund Operating  
MA:Executive Office of the Mayor  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	2,940,035	2,995,474	2,584,999	(13.7%)	(410,475)
Pension Costs	443,306	505,940	427,001	(15.6%)	(78,939)
Employer Provided Benefits	272,086	292,554	230,646	(21.2%)	(61,908)
Internal Service Charges	352,031	344,547	371,198	7.7%	26,651
Inter-Departmental Billing	326,034	357,974	409,793	14.5%	51,819
Insurance Costs and Premiums - Allocations	13,133	15,114	12,612	(16.6%)	(2,502)
Professional and Contractual Services	50,000	2	2	0.0%	0
Other Operating Expenses	190,904	107,434	107,349	(0.1%)	(85)
Capital Outlay	3,013	1	1	0.0%	0
	<u>4,590,541</u>	<u>4,619,040</u>	<u>4,143,601</u>	<u>(10.3%)</u>	<u>(475,439)</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		27	21	(6)
Part-Time Hours		3,250	3,250	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
Office of the Mayor	3,449,981	3,585,842	3,123,334	(12.9%)	(462,508)
Mayor's Public Affairs	1,140,559	1,033,198	1,020,267	(1.3%)	(12,931)
<b>DEPARTMENT TOTAL</b>	<u>4,590,541</u>	<u>4,619,040</u>	<u>4,143,601</u>	<u>(10.3%)</u>	<u>(475,439)</u>

## **EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is due to the elimination of six positions, as part of the budget process, which is somewhat offset by the pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. The net decrease is being driven by the elimination of six positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is being driven by the elimination of six positions.

#### Internal Service Charges

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

#### Inter-Departmental Billing

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

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$33,000 and advertising / promotion of \$18,768.

### **AUTHORIZED POSITION CAP**

Six positions were eliminated as part of the FY23 budget process.

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## Finance and Administration

**General Fund Operating  
FA: Finance and Administration  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Internal Service Revenue	(33,048)	0	0	0.0%	0
Miscellaneous Revenue	85,436	14,116	14,016	(0.7%)	(100)
Pension Fund Contributions	165	0	0	0.0%	0
Contribution From Local Units	99,144	66,096	66,096	0.0%	0
	<u><b>151,697</b></u>	<u><b>80,212</b></u>	<u><b>80,112</b></u>	<u><b>(0.1%)</b></u>	<u><b>(100)</b></u>

<b>EXPENDITURES</b>					
Salaries	7,109,902	7,676,190	8,159,775	6.3%	483,585
Pension Costs	1,533,391	1,687,237	1,795,156	6.4%	107,919
Employer Provided Benefits	896,434	976,594	1,005,481	3.0%	28,887
Internal Service Charges	9,394,121	11,853,785	11,527,962	(2.7%)	(325,823)
Insurance Costs and Premiums - Allocations	34,369	40,035	41,850	4.5%	1,815
Professional and Contractual Services	897,882	1,150,525	1,243,922	8.1%	93,397
Other Operating Expenses	205,378	226,912	200,850	(11.5%)	(26,062)
Capital Outlay	4,457	2	2	0.0%	0
Debt Service	4,468	100,000	97,910	(2.1%)	(2,090)
Grants, Aids & Contributions	87,500	2	2	0.0%	0
	<u><b>20,167,902</b></u>	<u><b>23,711,282</b></u>	<u><b>24,072,910</b></u>	<u><b>1.5%</b></u>	<u><b>361,628</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
	Authorized Positions	109	111	2
	Part-Time Hours	11,360	11,100	(260)

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Accounting	12,140,766	14,682,097	14,774,902	0.6%	92,805
Budget Office	1,138,678	1,259,524	1,088,199	(13.6%)	(171,325)
Finance & Admin Office of the Director	2,689,108	3,281,340	3,099,117	(5.6%)	(182,223)
Procurement and Supply	2,942,690	3,273,707	3,673,061	12.2%	399,354
Treasury	1,256,660	1,214,614	1,437,631	18.4%	223,017
<b>DEPARTMENT TOTAL</b>	<u><b>20,167,902</b></u>	<u><b>23,711,282</b></u>	<u><b>24,072,910</b></u>	<u><b>1.5%</b></u>	<u><b>361,628</b></u>

## **FINANCE AND ADMINISTRATION GENERAL FUND OPERATING**

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### **BACKGROUND**

The Finance and Administration Department houses the Office of the Director (including the Gateway Customer Service Center), Accounting, the Budget Office, the Grants and Compliance Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Ombudsman).

### **REVENUE**

#### Miscellaneous Revenue

- This budget represents accounting service charges and payroll miscellaneous fees including child support deductions, union/police charity, and Tourist Development Council fees.

#### Contribution From Local Units

- This category houses revenue generated by the Equal Business Opportunity office for training provided to other independent authorities.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The relative increase in this category is similar to that of salaries.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in this category is mainly due changes in employees' benefits elections.

#### Internal Service Charges

- This category includes the estimated billings for various services provided to this department by the City's internal service providers. The net decrease in this category is mainly driven by a \$343,597 decrease in Office of General Counsel services.

#### Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability and miscellaneous insurance.

#### Professional and Contractual Services

- This category includes funding for arbitrage liability assessments, legal and actuary services, financial advisory services, the indirect allocation study, and continuing education and mentoring programs for small and emerging business. The increase in FY 23 is mainly driven by the requirement to fund the Jacksonville Small and Emerging Business Program at a minimum of \$500,000, excluding staff (Sec. 126.605).

#### Other Operating Expenses

- This category includes various small items, the largest of which include \$37,069 in hardware software maintenance and licenses, \$30,864 in building rental costs for the Gateway Customer Service Center, and \$25,050 in office supplies. The net decrease in this category is mainly due to a \$13,453 reduction in hardware software maintenance and licenses and a \$12,175 reduction in travel.

Debt Service

- This category includes funding for banking service charges.

**AUTHORIZED POSITION CAP**

During FY 22, pursuant to Ordinance 2022-234-E, one (1) Apprenticeship Program Manager position was added to the Grants and Compliance Office. During the FY 23 budget process, one (1) Manager of Accounting Services-System Coordination position was added to Accounting division. Part time hours were decreased by 260.

City of Jacksonville, Florida  
 FD\_11507 Driver Education Safety Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Fines and Forfeits	401,196	260,000	324,000	24.6%	64,000
Investment Pool / Interest Earnings	11,599	5,308	11,528	117.2%	6,220
	<u>412,795</u>	<u>265,308</u>	<u>335,528</u>	<u>26.5%</u>	<u>70,220</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	174,628	265,308	335,528	26.5%	70,220
	<u>174,628</u>	<u>265,308</u>	<u>335,528</u>	<u>26.5%</u>	<u>70,220</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	

## **DRIVER EDUCATION SAFETY TRUST FUND SUBFUND 11507**

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### **BACKGROUND**

Section 111.390: The Driver Education Safety all-years trust fund houses funding revenue generated by a \$3 levy on each civil traffic penalty. The funding is used for driver education safety programs in public and non-public schools. The expenditures budgeted are a pass-through to the Duval County School System which manage the program.

### **REVENUE**

Fines and Forfeits

- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 23.

Investment Pool / interest Earnings

- This category reflects the appropriation of available interest income.

### **EXPENDITURES**

Grants, Aids, and Contributions

- This is a pass-through to the Duval County School System.

City of Jacksonville, Florida  
 FD\_15213 Court Costs \$65 Fee FS: 939 185  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	776,005	976,040	713,888	(26.9%)	(262,152)
Miscellaneous Revenue	3,500	39,300	39,000	(0.8%)	(300)
Investment Pool / Interest Earnings	2,261	2,188	0	(100.0%)	(2,188)
Transfers From Other Funds	0	0	660,343	0.0%	660,343
Transfers from Fund Balance	0	98,309	0	(100.0%)	(98,309)
	<u>781,766</u>	<u>1,115,837</u>	<u>1,413,231</u>	<u>26.7%</u>	<u>297,394</u>

<b>EXPENDITURES</b>					
Salaries	357,656	358,337	376,876	5.2%	18,539
Pension Costs	56,741	60,445	71,506	18.3%	11,061
Employer Provided Benefits	80,083	83,017	80,960	(2.5%)	(2,057)
Internal Service Charges	18,538	21,695	20,808	(4.1%)	(887)
Insurance Costs and Premiums - Allocations	1,661	1,795	1,826	1.7%	31
Professional and Contractual Services	211,157	230,635	280,635	21.7%	50,000
Other Operating Expenses	196,049	276,758	497,465	79.7%	220,707
Library Materials	22,389	83,155	83,155	0.0%	0
	<u>944,273</u>	<u>1,115,837</u>	<u>1,413,231</u>	<u>26.7%</u>	<u>297,394</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		9	9	0
Part-Time Hours		0	0	0

## **COURT COSTS \$65 FEE FS: 939.185 SUBFUND 15213**

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### **BACKGROUND**

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

### **REVENUE**

#### Charges for Services

- This amount represents FY23 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

#### Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

#### Investment Pool / Interest Earnings

- The FY23 budget will not include estimated revenue due to the current cash position in the subfund.

#### Transfers From Other Funds

- Due to declining revenue and expanded service in FY23, a General Fund Operating subfund subsidy is required.

#### Transfers from Fund Balance

- The FY23 budget will not include a fund balance appropriation due to the current cash position in the subfund.

### **EXPENDITURES**

#### Courts

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

##### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Internal Service Charges

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

##### Professional and Contractual Services

- Of the total in this category, \$230,635 is for contract attorneys.

##### Other Operating Expenses

- The increase in this category is due to the addition of \$289,700 in program enhancements requested by the Courts and added as part of the budget process.

##### Library Materials

- The funding in this category is for the Duval County Law Library activity.

#### Finance and Administration

##### Other Operating Expenses

- Of the subfund total in this category, \$178,472 is a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_42101 Motor Vehicle Inspection  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	395,561	355,600	354,600	(0.3%)	(1,000)
Investment Pool / Interest Earnings	1,429	943	1,460	54.8%	517
Transfers from Fund Balance	0	20,869	21,711	4.0%	842
	<u>396,990</u>	<u>377,412</u>	<u>377,771</u>	<u>0.1%</u>	<u>359</u>
<b>EXPENDITURES</b>					
Salaries	153,109	180,987	181,405	0.2%	418
Salary & Benefit Lapse	0	(5,542)	(2,456)	(55.7%)	3,086
Pension Costs	35,442	45,988	53,922	17.3%	7,934
Employer Provided Benefits	47,684	54,905	44,584	(18.8%)	(10,321)
Internal Service Charges	37,198	35,035	34,757	(0.8%)	(278)
Insurance Costs and Premiums - Allocations	2,226	2,411	2,728	13.1%	317
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	5,857	11,200	10,403	(7.1%)	(797)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	56,806	52,426	52,426	0.0%	0
	<u>338,322</u>	<u>377,412</u>	<u>377,771</u>	<u>0.1%</u>	<u>359</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	4	(1)
Part-Time Hours	3,616	3,616	0

## **MOTOR VEHICLE INSPECTION SUBFUND 42101**

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### **BACKGROUND**

Section: 110.407 The Fleet Management Division manages the inspection stations for school buses and city vehicles.

### **REVENUE**

#### Charges for Services

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

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining. This is somewhat offset due to the elimination of one position as part of the budget process.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is due to the elimination of one position in the fund as part of the budget process.

#### Internal Service Charges

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

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

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

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

One position was eliminated as part of the budget process.

City of Jacksonville, Florida  
 FD\_51101 Motor Pool  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	10,520	8,964	8,900	(0.7%)	(64)
Internal Service Revenue	27,506,817	32,293,562	39,210,572	21.4%	6,917,010
Miscellaneous Revenue	528,160	470,000	507,800	8.0%	37,800
Pension Fund Contributions	97	0	0	0.0%	0
Investment Pool / Interest Earnings	7,150	7,829	0	(100.0%)	(7,829)
	<b>28,052,743</b>	<b>32,780,355</b>	<b>39,727,272</b>	<b>21.2%</b>	<b>6,946,917</b>
<b>EXPENDITURES</b>					
Salaries	3,933,553	5,127,696	5,047,452	(1.6%)	(80,244)
Salary & Benefit Lapse	0	(251,729)	(262,800)	4.4%	(11,071)
Pension Costs	990,615	1,203,013	1,178,993	(2.0%)	(24,020)
Employer Provided Benefits	833,053	1,020,727	890,524	(12.8%)	(130,203)
Internal Service Charges	1,865,538	1,371,666	1,521,596	10.9%	149,930
Insurance Costs and Premiums - Allocations	188,003	125,367	134,605	7.4%	9,238
Professional and Contractual Services	497,429	545,770	545,770	0.0%	0
Other Operating Expenses	20,250,478	22,829,711	29,864,017	30.8%	7,034,306
Capital Outlay	90,668	2	2	0.0%	0
Supervision Allocation	(68,643)	(78,731)	(79,750)	1.3%	(1,019)
Indirect Cost	905,585	886,863	886,863	0.0%	0
	<b>29,486,278</b>	<b>32,780,355</b>	<b>39,727,272</b>	<b>21.2%</b>	<b>6,946,917</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	106	98	(8)
Part-Time Hours	9,802	9,802	0

## **MOTOR POOL SUBFUND 51101**

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### **BACKGROUND**

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. The Fleet Management division is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities, and the Duval County School Board.

### **REVENUE**

#### Charges for Services

- This category includes estimated revenue for contract parking.

#### Internal Service Revenue

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

#### Miscellaneous Revenue

- The category includes estimated revenue for warranty work, contribution-loss deductible and other miscellaneous revenues.

#### Investment Pool / Interest Earnings

- Due to the FY 22 negative interest actuals, no anticipated interest earnings is being budgeted for FY 23.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is being driven by the elimination of eight positions as part of the budget process. This is somewhat offset by the impact of the pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. The net decrease is due to the elimination of eight positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is due to the elimination of eight positions.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by increases in the IT computer system maintenance / security allocation of \$82,595 and the public buildings allocations for security / utilities of \$76,691.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The amount includes \$515,870 in contractual services for the outsourced parts provider and \$29,900 for uniform cleaning service.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$19.4 million), parts (\$4.53 million) and sublet repairs (\$4.5 million). The increase is mainly due to a \$6,267,714 increase in fuel, based on EIA estimates.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

Eight positions were eliminated as part of the budget process.

City of Jacksonville, Florida  
 FD\_51102 Motor Pool - Vehicle Replacement  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	33,125,426	31,067,122	29,208,892	(6.0%)	(1,858,230)
Miscellaneous Revenue	543,287	2,425,750	1,597,393	(34.1%)	(828,357)
Investment Pool / Interest Earnings	69,332	47,513	63,427	33.5%	15,914
Transfers from Fund Balance	0	3,632,047	0	(100.0%)	(3,632,047)
	<u>33,738,045</u>	<u>37,172,432</u>	<u>30,869,712</u>	<u>(17.0%)</u>	<u>(6,302,720)</u>
<b>EXPENDITURES</b>					
Salaries	167,206	167,411	175,396	4.8%	7,985
Pension Costs	50,894	56,717	67,762	19.5%	11,045
Employer Provided Benefits	33,645	33,067	26,166	(20.9%)	(6,901)
Internal Service Charges	12,068	12,240	14,540	18.8%	2,300
Insurance Costs and Premiums - Allocations	708	778	794	2.1%	16
Professional and Contractual Services	0	5,000	5,000	0.0%	0
Other Operating Expenses	20,574	42,879	42,924	0.1%	45
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	8,290,000	5,047,250	2,577,750	(48.9%)	(2,469,500)
Supervision Allocation	68,643	78,731	79,750	1.3%	1,019
Indirect Cost	130,825	74,756	74,756	0.0%	0
Transfers to Other Funds	24,279,732	31,653,602	27,804,873	(12.2%)	(3,848,729)
	<u>33,054,295</u>	<u>37,172,432</u>	<u>30,869,712</u>	<u>(17.0%)</u>	<u>(6,302,720)</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	3	3	0
Part-Time Hours	0	0	0

## **MOTOR POOL - VEHICLE REPLACEMENT SUBFUND 51102**

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### **BACKGROUND**

This is an internal service fund that accounts for the replacement of City owned vehicles, including the operating costs associated with vehicle replacement.

### **REVENUE**

#### Internal Service Revenue

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.

#### Miscellaneous Revenue

- This represents anticipated revenue from the sale of surplus vehicles and contribution loss deductible revenue. The estimated surplus sale revenue has been reduced by \$788,357 based on actuals posting in 1Cloud.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

- Professional services funding is budgeted each year for forensic engineering services.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous services and charges of \$42,000 which are used to pay costs related to tag and titles for city vehicles.

#### Debt Management Fund Repayments

- This amount represents the final repayment of interest and principal for vehicles purchased with borrowed funds.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

Indirect Cost

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

Transfers to Other Funds

- This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 23 vehicle replacements and is being transferred to the Motor Pool - Direct Replacement subfund (SF 51103).

**AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

City of Jacksonville, Florida  
 FD\_51103 Motor Pool - Direct Replacement  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	276,776	132,398	214,535	62.0%	82,137
Transfers From Other Funds	24,279,732	31,653,602	27,804,873	(12.2%)	(3,848,729)
	<b><u>24,556,508</u></b>	<b><u>31,786,000</u></b>	<b><u>28,019,408</u></b>	<b><u>(11.8%)</u></b>	<b><u>(3,766,592)</u></b>
<b>EXPENDITURES</b>					
Capital Outlay	23,798,834	31,786,000	28,019,408	(11.8%)	(3,766,592)
	<b><u>23,798,834</u></b>	<b><u>31,786,000</u></b>	<b><u>28,019,408</u></b>	<b><u>(11.8%)</u></b>	<b><u>(3,766,592)</u></b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103**

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### **BACKGROUND**

Code Section 106.216 Replacement of Fleet Vehicles details the process and responsibilities for vehicle replacements. This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through borrowing.

Fiscal year 2022-2023 is the final year of debt service for vehicles previously purchased with borrowed fund. The 2023-2024 fiscal year will include the first step in decommissioning this subfund.

### **REVENUE**

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23.

Transfers From Other Funds

- This amount represents a transfer from the Motor Pool - Vehicle Replacement subfund (SF 51102) to help fund the FY 23 vehicle replacement with cash.

### **EXPENDITURES**

Capital Outlay

- This is the total capital requirement for the FY 23 vehicle replacements. The budget ordinance 2022-504 schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 23.

City of Jacksonville, Florida  
FD\_52101 Copy Center  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	2,120,781	2,723,585	2,755,263	1.2%	31,678
Investment Pool / Interest Earnings	2,105	1,898	0	(100.0%)	(1,898)
Transfers from Fund Balance	0	23,458	14,584	(37.8%)	(8,874)
	<u>2,122,886</u>	<u>2,748,941</u>	<u>2,769,847</u>	<u>0.8%</u>	<u>20,906</u>
<b>EXPENDITURES</b>					
Salaries	184,225	187,730	196,558	4.7%	8,828
Pension Costs	47,285	57,156	54,073	(5.4%)	(3,083)
Employer Provided Benefits	46,701	49,084	48,229	(1.7%)	(855)
Internal Service Charges	36,089	36,125	40,997	13.5%	4,872
Insurance Costs and Premiums - Allocations	849	932	950	1.9%	18
Professional and Contractual Services	1,069,356	1,444,986	1,444,986	0.0%	0
Other Operating Expenses	789,227	835,053	855,053	2.4%	20,000
Capital Outlay	0	10,001	14,585	45.8%	4,584
Indirect Cost	116,446	114,416	114,416	0.0%	0
Contingencies	0	13,458	0	(100.0%)	(13,458)
	<u>2,290,177</u>	<u>2,748,941</u>	<u>2,769,847</u>	<u>0.8%</u>	<u>20,906</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	0	0	0

## **COPY CENTER SUBFUND 52101**

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### **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.

### **REVENUE**

#### Internal Service Revenue

- The represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

#### Investment Pool / Interest Earnings

- Due to the FY 22 negative interest actuals, no anticipated interest earnings is being budgeted for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to fund onetime capital costs.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Professional and Contractual Services

- This category includes \$44,986 for mail courier delivery and \$1,400,000 for the City's consolidated copier contract.

#### Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$571,450 and citywide outside printing / binding of \$183,500. The increase is being driven by an increase in the cost of printing the City's hurricane guides.

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

City of Jacksonville, Florida  
 FD\_53101 Information Technologies  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	39,225,144	42,456,711	42,607,308	0.4%	150,597
Investment Pool / Interest Earnings	76,095	55,369	106,504	92.4%	51,135
Transfers from Fund Balance	0	567,008	0	(100.0%)	(567,008)
	<u>39,301,239</u>	<u>43,079,088</u>	<u>42,713,812</u>	<u>(0.8%)</u>	<u>(365,276)</u>
<b>EXPENDITURES</b>					
Salaries	9,120,134	9,746,947	9,946,745	2.0%	199,798
Salary & Benefit Lapse	0	(238,183)	(290,980)	22.2%	(52,797)
Pension Costs	2,327,995	2,652,889	2,605,502	(1.8%)	(47,387)
Employer Provided Benefits	1,163,617	1,269,838	1,217,301	(4.1%)	(52,537)
Internal Service Charges	10,124,222	12,958,257	11,418,645	(11.9%)	(1,539,612)
Insurance Costs and Premiums - Allocations	135,120	237,140	492,145	107.5%	255,005
Professional and Contractual Services	5,277,117	6,691,001	6,881,201	2.8%	190,200
Other Operating Expenses	7,779,247	8,868,555	9,537,300	7.5%	668,745
Capital Outlay	177,569	4	17,221	430,425.0%	17,217
Grants, Aids & Contributions	24,836	19,868	19,868	0.0%	0
Supervision Allocation	(233,116)	(223,138)	(227,046)	1.8%	(3,908)
Indirect Cost	1,082,616	1,095,910	1,095,910	0.0%	0
Transfers to Other Funds	2,401,198	0	0	0.0%	0
	<u>39,380,555</u>	<u>43,079,088</u>	<u>42,713,812</u>	<u>(0.8%)</u>	<u>(365,276)</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	120	119	(1)
Part-Time Hours	14,660	14,660	0

## INFORMATION TECHNOLOGIES SUBFUND 53101

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### **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.

### **REVENUE**

#### Internal Service Revenue

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining. This is somewhat offset due to the elimination of one position as part of the budget process.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is due to the elimination of one position in the fund as part of the budget process.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by decreases of \$333,772 in IT equipment refresh charges and a decrease of \$1,259,215 in IT system development charges.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The FY 23 funding includes \$1,262,842 in IT contract employees, \$4,666,973 in software hosting costs and \$951,386 for the desktop services contract.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$500,000), wireless communications (\$948,045), telephone / data lines (\$2.37 million) and hardware/software license and maintenance agreements (\$5.38 million). The net increase is being driven by a \$852,652 increase in hardware/software license and maintenance costs.

#### Capital Outlay

- This category includes the one time costs for computers / laptops and monitors for various new positions added as part of the budget process.

#### Grants, Aids and Contributions

- This amount reflects a payment to JEA for fiber connection to Cecil 911 center per the MOU.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses subfunds.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

One position was eliminated as part of the budget process.

City of Jacksonville, Florida  
 FD\_53102 Radio Communication  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	3,439,527	4,139,750	6,111,839	47.6%	1,972,089
Miscellaneous Revenue	1,384	0	0	0.0%	0
Investment Pool / Interest Earnings	4,602	11,764	2,561	(78.2%)	(9,203)
	<u>3,445,514</u>	<u>4,151,514</u>	<u>6,114,400</u>	<u>47.3%</u>	<u>1,962,886</u>
<b>EXPENDITURES</b>					
Salaries	610,045	584,043	653,773	11.9%	69,730
Salary & Benefit Lapse	0	(7,078)	(8,619)	21.8%	(1,541)
Pension Costs	129,051	140,795	100,771	(28.4%)	(40,024)
Employer Provided Benefits	120,320	127,127	103,061	(18.9%)	(24,066)
Internal Service Charges	168,064	265,991	312,013	17.3%	46,022
Insurance Costs and Premiums - Allocations	8,821	9,663	11,505	19.1%	1,842
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	1,200,567	1,218,386	1,791,962	47.1%	573,576
Capital Outlay	425,306	760,632	347,046	(54.4%)	(413,586)
Capital Outlay - Debt Funded	13	0	0	0.0%	0
Debt Management Fund Repayments	529,303	439,500	2,178,862	395.8%	1,739,362
Grants, Aids & Contributions	224,363	234,228	241,891	3.3%	7,663
Supervision Allocation	233,116	223,138	227,046	1.8%	3,908
Indirect Cost	138,638	155,088	155,088	0.0%	0
Transfers to Other Funds	83,573	0	0	0.0%	0
	<u>3,871,181</u>	<u>4,151,514</u>	<u>6,114,400</u>	<u>47.3%</u>	<u>1,962,886</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	10	10	0
Part-Time Hours	0	0	0

## **RADIO COMMUNICATION SUBFUND 53102**

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### **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.

### **REVENUE**

#### Internal Service Revenue

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a \$54,413 increase in the computer system maintenance / security allocation.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance supplies (\$107,400), repairs and maintenance costs (\$217,966) and hardware / software license and maintenance agreements with Motorola (\$1,275,710). The net increase is being driven by the addition of \$399,300 increase in hardware / software license and maintenance for the new JSO portable radio smart feature.

#### Capital Outlay

- Funding has been provided to purchase required radio equipment for fire stations 47 and 76.

#### Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the P25 fire station paging project and for the Ed Ball - radio tower and backup system project as detailed on the 2022-504 B4 schedule.

#### Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses funds.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

**City of Jacksonville, Florida**  
**FD\_53104 Technology Equipment Refresh**  
**Fund Summary**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	2,175,537	1,070,284	1,935,507	80.8%	865,223
Investment Pool / Interest Earnings	6,199	4,508	8,877	96.9%	4,369
Transfers From Other Funds	0	0	578,762	0.0%	578,762
Transfers from Fund Balance	0	474,257	0	(100.0%)	(474,257)
	<u>2,181,736</u>	<u>1,549,049</u>	<u>2,523,146</u>	<u>62.9%</u>	<u>974,097</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	63,030	2	47,301	2,364,950.0%	47,299
Other Operating Expenses	597,417	40,830	303,209	642.6%	262,379
Capital Outlay	662,594	1,508,217	1,501,359	(0.5%)	(6,858)
Cash Carryover	0	0	671,277	0.0%	671,277
	<u>1,323,041</u>	<u>1,549,049</u>	<u>2,523,146</u>	<u>62.9%</u>	<u>974,097</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **TECHNOLOGY EQUIPMENT REFRESH SUBFUND 53104**

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### **BACKGROUND**

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items. Detail on the expenditures below can be found in ordinance 2022-507 IT 5 Year Plan.

### **REVENUE**

#### Internal Service Revenue

- This amount represents the customer billings for both the FY 23 proposed and previously approved equipment replacement.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers From Other Funds

- Available funding from the Radio Equipment Refresh fund (SF 53105) is being transferred to this subfund to fund the JFRD mobile data terminal (MDT) refresh.

### **EXPENDITURES**

#### Professional and Contractual Services

- This amount represents the Emtech costs related to deploying equipment.

#### Other Operating Expenses

- This amount is represents the various computer, telecommunication, server, network and UPS equipment that do not met the \$1,000 capital threshold.

#### Capital Outlay

- This amount represents the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.

#### Cash Carryover

- Due to timing issues between capital spending and billing, any billing revenue over budgeted expense is placed in a cash carryover.

City of Jacksonville, Florida  
 FD\_53105 Radio Equipment Refresh  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	3,475,998	578,762	0	(100.0%)	(578,762)
Investment Pool / Interest Earnings	3,684	0	0	0.0%	0
Transfers from Fund Balance	0	0	578,762	0.0%	578,762
	<u>3,479,682</u>	<u>578,762</u>	<u>578,762</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Capital Outlay	3,478,141	0	0	0.0%	0
Transfers to Other Funds	0	0	578,762	0.0%	578,762
Cash Carryover	0	578,762	0	(100.0%)	(578,762)
	<u>3,478,141</u>	<u>578,762</u>	<u>578,762</u>	<u>0.0%</u>	<u>0</u>

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<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **RADIO EQUIPMENT REFRESH SUBFUND 53105**

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### **BACKGROUND**

This internal service fund was created to house the refresh and replacement of the City's radio equipment. This refresh was slated to continue through fiscal year 2025-2026.

As part of two separate pieces of legislation appropriating ARPA funding, the radio equipment refresh was accelerated and completed in FY 23. Beginning in fiscal year 2022-2023, this fund will begin to be decommissioned and the residual balance used to fund the JFRD mobile data terminal refresh.

### **REVENUE**

Transfers from Fund Balance

- Fund balance created by the FY 22 cash carryover is being appropriated and transferred to subfund 53104.

### **EXPENDITURES**

Transfers to Other Funds

- The available funding is being transferred to the Technology Equipment Refresh subfund (SF 53104) to fund the JFRD mobile data terminal refresh.

Cash Carryover

- The FY 22 budget placed the funding received from customer billings into a cash carryover.

City of Jacksonville, Florida  
 FD\_53106 IT System Development Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	13,532,968	430,660	(16,498,617)	(3,931.0%)	(16,929,277)
Investment Pool / Interest Earnings	159,346	0	0	0.0%	0
Debt Funding: Debt Management Fund	8,901,000	0	0	0.0%	0
	<b>22,593,313</b>	<b>430,660</b>	<b>(16,498,617)</b>	<b>(3,931.0%)</b>	<b>(16,929,277)</b>
<b>EXPENDITURES</b>					
Salaries	145,773	0	0	0.0%	0
Internal Service Charges	6,689	0	0	0.0%	0
Capital Outlay	503,774	(3,741,270)	(2,165,502)	(42.1%)	1,575,768
Capital Outlay - Debt Funded	876,416	0	(1,850,865)	0.0%	(1,850,865)
Capitalized Internal Services	0	4,171,930	2,572,102	(38.3%)	(1,599,828)
Capitalized Internal Service - Debt Funded	1,918,738	0	1,850,865	0.0%	1,850,865
Payment to Fiscal Agents	0	0	(26,764,616)	0.0%	(26,764,616)
Debt Management Fund Repayments	6,928,698	7,858,400	9,250,901	17.7%	1,392,501
Cash Carryover	0	(7,858,400)	608,498	(107.7%)	8,466,898
	<b>10,380,088</b>	<b>430,660</b>	<b>(16,498,617)</b>	<b>(3,931.0%)</b>	<b>(16,929,277)</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **IT SYSTEM DEVELOPMENT FUND SUBFUND 53106**

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### **BACKGROUND**

This all-year internal service fund, established in FY 18, will house the IT system development projects for FY 18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

### **REVENUE**

#### Internal Service Revenue

- This category includes billings to departments and agencies for IT system development projects. The negative actuals in FY 23 are due to a onetime change in the accounting for project revenue and expense related to 1Cloud.

### **EXPENDITURES**

#### Capital Outlay

#### Capital Outlay – Debt Funded

#### Capitalized Internal Service

#### Capitalized Internal Service – Debt Funded

#### Payment to Fiscal Agents

#### Cash Carryover

- The FY 23 budget in these categories are due to a onetime change in the accounting for project revenue and expense related to 1Cloud.

#### Debt Management Fund Repayments

- This amount represents the FY 23 interest and principal payback for loans issued for projects.

City of Jacksonville, Florida  
FD\_56101 Self Insurance  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,364,479	640,000	840,000	31.3%	200,000
Charges for Services: Insurance Premiums	47,575,884	51,882,397	59,597,235	14.9%	7,714,838
Internal Service Revenue	44,453	0	52,914	0.0%	52,914
Miscellaneous Revenue	8,994	600	600	0.0%	0
Investment Pool / Interest Earnings	2,249,042	1,210,313	1,205,291	(0.4%)	(5,022)
Transfers from Fund Balance	0	197,743	97,086	(50.9%)	(100,657)
	<b>52,242,852</b>	<b>53,931,053</b>	<b>61,793,126</b>	<b>14.6%</b>	<b>7,862,073</b>
<b>EXPENDITURES</b>					
Salaries	1,241,368	1,366,937	1,465,705	7.2%	98,768
Salary & Benefit Lapse	0	(26,090)	(31,113)	19.3%	(5,023)
Pension Costs	285,330	300,401	342,805	14.1%	42,404
Employer Provided Benefits	204,992	219,064	223,373	2.0%	4,309
Internal Service Charges	827,029	818,936	1,312,878	60.3%	493,942
Insurance Costs and Premiums	48,580,049	45,819,829	52,860,642	15.4%	7,040,813
Insurance Costs and Premiums - Allocations	2,188,252	2,705,252	2,997,543	10.8%	292,291
Professional and Contractual Services	436,034	532,500	491,750	(7.7%)	(40,750)
Other Operating Expenses	489,950	609,894	487,222	(20.1%)	(122,672)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	1,024,923	1,025,742	1,107,476	8.0%	81,734
Indirect Cost	429,790	534,843	534,843	0.0%	0
Contingencies	0	23,743	0	(100.0%)	(23,743)
	<b>55,707,717</b>	<b>53,931,053</b>	<b>61,793,126</b>	<b>14.6%</b>	<b>7,862,073</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	24	24	0
Part-Time Hours	2,600	2,600	0

## **SELF INSURANCE SUBFUND 56101**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

- This category includes various workers compensation charges and reimbursements.

#### Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

#### Internal Service Revenue

- This category includes the FY 23 billings for ergonomic assessments and equipment.

#### Investment Pool / Interest Earnings

- This amount includes the FY 23 estimates for investment pool earnings and earnings from escrow deposits.

#### Transfers from Fund Balance

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is being driven by a \$477,390 increase in the OGC allocation.

Insurance Costs and Premiums

- This category contains the costs and premiums for the City’s general liability, auto liability and workers compensation programs. The increase is being driven by increases in the actuarial estimates as detailed below;
  - General / Auto Liability \$243,757
  - Workers Comp \$3,994,292
  - Heart Hypertension \$2,802,764

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for Drivecam licenses, the transmission of medical information to the State of Florida, environmental safety services and injury claim registry.

Other Operating Expenses

- This category is made of various small items and several large items including \$260,000 to pay the state fee assessment and \$150,000 for ergonomic equipment citywide. The net decrease is due to a reduction of \$120,000 in the State Fee Assessment to be more inline with actuals.

Supervision Allocation

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

Indirect Cost

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

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_56301 Insured Programs  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	983,917	900,000	900,000	0.0%	0
Charges for Services: Insurance Premiums	10,193,176	11,621,293	14,397,139	23.9%	2,775,846
Investment Pool / Interest Earnings	72,582	39,412	68,104	72.8%	28,692
Transfers from Fund Balance	0	735,690	523,456	(28.8%)	(212,234)
	<b>11,249,674</b>	<b>13,296,395</b>	<b>15,888,699</b>	<b>19.5%</b>	<b>2,592,304</b>
<b>EXPENDITURES</b>					
Salaries	579,499	585,948	679,073	15.9%	93,125
Salary & Benefit Lapse	0	(4,887)	(6,206)	27.0%	(1,319)
Pension Costs	110,924	120,948	153,901	27.2%	32,953
Employer Provided Benefits	72,566	78,912	84,046	6.5%	5,134
Internal Service Charges	145,571	148,107	181,809	22.8%	33,702
Insurance Costs and Premiums	10,633,953	12,259,257	15,020,305	22.5%	2,761,048
Insurance Costs and Premiums - Allocations	817	898	1,167	30.0%	269
Professional and Contractual Services	460,520	538,435	538,435	0.0%	0
Other Operating Expenses	238,746	493,125	242,251	(50.9%)	(250,874)
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(1,024,923)	(1,025,742)	(1,107,476)	8.0%	(81,734)
Indirect Cost	92,597	101,391	101,391	0.0%	0
	<b>11,310,271</b>	<b>13,296,395</b>	<b>15,888,699</b>	<b>19.5%</b>	<b>2,592,304</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	8	8	0
Part-Time Hours	1,110	1,110	0

## **INSURED PROGRAMS SUBFUND 56301**

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### **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.

### **REVENUE**

#### Charges for Services

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

#### Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to offset funding that is set aside for any potential FY 23 incidents that require the City to pay a deductible and for FY 23 one-time enhancements.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Insurance Costs and Premiums

- This category houses all of the City's insurance premiums. The largest of which are property (\$9.6 million), excess workers compensation (\$1.77 million) and excess general liability (\$1.1 million). The increase is being driven by costs for nearly all of the City's insurance policies, but the largest increase is in the property insurance premium which increased \$1,957,569.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category is made of various small items, the largest of which is hardware / software licenses of \$188,730 for the drive cam software. The net decrease is being driven by the removal of FY 22 onetime equipment funding of \$235,690.

#### Supervision Allocation

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

#### Indirect Cost

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

#### Contingencies

- The contingency has been removed to reduce the fund balance appropriation in the subfund.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_65101 General Employees Pension Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	411,042,672	1,050	0	(100.0%)	(1,050)
Pension Fund Contributions	106,385,324	18,631,536	17,515,392	(6.0%)	(1,116,144)
Investment Pool / Interest Earnings	7,587,805	0	0	0.0%	0
	<u>525,015,801</u>	<u>18,632,586</u>	<u>17,515,392</u>	<u>(6.0%)</u>	<u>(1,117,194)</u>
<b>EXPENDITURES</b>					
Salaries	295,888	346,835	427,264	23.2%	80,429
Pension Costs	46,976	60,819	76,976	26.6%	16,157
Employer Provided Benefits	23,571	30,449	54,062	77.5%	23,613
Internal Service Charges	321,550	208,488	303,423	45.5%	94,935
Insurance Costs and Premiums - Allocations	1,526	1,744	2,079	19.2%	335
Professional and Contractual Services	7,795,559	17,378,102	16,081,402	(7.5%)	(1,296,700)
Other Operating Expenses	204,670,392	10,292	5,992	(41.8%)	(4,300)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(149,641)	(56,869)	(88,532)	55.7%	(31,663)
Indirect Cost	622,775	652,725	652,725	0.0%	0
Other Uses	25,784,449	0	0	0.0%	0
	<u>239,413,045</u>	<u>18,632,586</u>	<u>17,515,392</u>	<u>(6.0%)</u>	<u>(1,117,194)</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	1,300	1,300	0

## **GENERAL EMPLOYEES PENSION TRUST SUBFUND 65101**

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### **BACKGROUND**

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

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

### **REVENUE**

#### Pension Fund Contributions

- This amount represents the revenue needed to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is partially due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining. As well as pay increases due to the normal process of running the department.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is largely due to a \$21,572 increase in group hospitalization insurance.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mostly due to a \$90,370 increase in IT computer maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance.

#### Professional and Contractual Services

- This category includes the cost for the City's money manager fees, portfolio consultants, actuary fees, and pension counsel fees. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged. The \$1.3 million reduction in this category is mostly due to lower fee percentages.

#### Other Operating Expenses

- This category includes various small items, the largest of which include \$3,390 for office supplies and other operating supplies.

#### Supervision Allocation

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

Indirect Cost

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_65103 Correctional Officers Pension Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	60,889,303	0	0	0.0%	0
Pension Fund Contributions	18,402,546	1,723,564	2,166,385	25.7%	442,821
Investment Pool / Interest Earnings	1,865,701	0	0	0.0%	0
	<u>81,157,549</u>	<u>1,723,564</u>	<u>2,166,385</u>	<u>25.7%</u>	<u>442,821</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	1,614,628	1,658,007	2,069,165	24.8%	411,158
Other Operating Expenses	18,849,629	0	0	0.0%	0
Supervision Allocation	149,641	56,869	88,532	55.7%	31,663
Indirect Cost	9,960	8,688	8,688	0.0%	0
Other Uses	4,005,461	0	0	0.0%	0
	<u>24,629,318</u>	<u>1,723,564</u>	<u>2,166,385</u>	<u>25.7%</u>	<u>442,821</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CORRECTIONAL OFFICERS PENSION TRUST SUBFUND 65103**

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### **BACKGROUND**

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

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

### **REVENUE**

#### Pension Fund Contributions

- This amount represents the revenue needed to balance the fund.

### **EXPENDITURES**

#### Professional and Contractual Services

- This category includes the cost for various money managers fees to manage the Correctional Officers Pension Fund investments. The increase is mainly driven by the estimated asset level in the fund.

#### Supervision Allocation

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

#### Indirect Cost

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

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# Fire and Rescue

**General Fund Operating  
FR: Fire and Rescue-Center  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Intergovernmental Revenue	82,707	0	0	0.0%	0
Charges for Services	2,444,588	2,463,434	2,522,900	2.4%	59,466
Revenue From City Agencies	843,922	1,001,453	1,135,164	13.4%	133,711
Net Transport Revenue	33,589,413	28,416,876	31,793,108	11.9%	3,376,232
Fines and Forfeits	25,593	34,310	30,000	(12.6%)	(4,310)
Miscellaneous Revenue	1,385,592	757,696	864,098	14.0%	106,402
Pension Fund Contributions	385	0	0	0.0%	0
Contribution From Local Units	8,455,990	8,985,178	10,049,639	11.8%	1,064,461
	<u><b>46,828,190</b></u>	<u><b>41,658,947</b></u>	<u><b>46,394,909</b></u>	<u><b>11.4%</b></u>	<u><b>4,735,962</b></u>

<b>EXPENDITURES</b>					
Salaries	146,376,992	156,420,502	175,013,671	11.9%	18,593,169
Pension Costs	71,702,593	86,169,909	87,445,909	1.5%	1,276,000
Employer Provided Benefits	25,133,028	25,863,788	31,556,235	22.0%	5,692,447
Internal Service Charges	32,196,368	31,262,081	33,106,616	5.9%	1,844,535
Insurance Costs and Premiums - Allocations	1,326,133	1,822,504	1,798,379	(1.3%)	(24,125)
Professional and Contractual Services	599,921	729,912	623,870	(14.5%)	(106,042)
Other Operating Expenses	6,994,477	7,772,083	8,347,721	7.4%	575,638
Capital Outlay	984,796	853,375	1,330,824	55.9%	477,449
Debt Management Fund Repayments	956,803	899,533	885,751	(1.5%)	(13,782)
Grants, Aids & Contributions	1,337,438	2,423,698	3,500,058	44.4%	1,076,360
	<u><b>287,608,549</b></u>	<u><b>314,217,385</b></u>	<u><b>343,609,034</b></u>	<u><b>9.4%</b></u>	<u><b>29,391,649</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		1,678	1,772	94
Part-Time Hours		52,614	54,114	1,500

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Emergency Preparedness	4,434,907	3,786,138	4,346,130	14.8%	559,992
Fire Operations	180,387,464	196,748,699	215,821,332	9.7%	19,072,633
Fire Prevention	4,856,042	5,195,477	5,681,326	9.4%	485,849
Fire Training	3,826,737	4,483,645	5,459,704	21.8%	976,059
FR Office of the Director	7,928,620	8,440,951	8,744,978	3.6%	304,027
Rescue and Communications	86,174,778	95,562,475	103,555,564	8.4%	7,993,089
<b>DEPARTMENT TOTAL</b>	<u><b>287,608,549</b></u>	<u><b>314,217,385</b></u>	<u><b>343,609,034</b></u>	<u><b>9.4%</b></u>	<u><b>29,391,649</b></u>

## **FIRE AND RESCUE - CENTER GENERAL FUND OPERATING**

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### **BACKGROUND**

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue and Communications. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education, and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plans Review activity is funded through the Building Inspections fund (Subfund 15104).

### **REVENUE**

#### Charges for Services

- This category includes fire inspection fee revenue of \$1.86 million, State education reimbursement of \$644,040 and other smaller items. The change is being mostly driven by increases of \$67,242 in Bad Debt Allowance and \$65,640 in State education reimbursement, although these are somewhat offset by a \$72,577 decrease in fire inspection fee revenue.

#### Revenue from City Agencies

- This category includes a repayment of costs from the 9-1-1 emergency user fee fund (Subfund 10701) for call taker salaries of \$294,474 and overtime reimbursement from ASM (formerly SMG) of \$840,690. The change is mainly due to a \$165,632 increase in overtime reimbursement driven by increased number of events expected during FY 23.

#### Net Transport Revenue

- This category houses the net transport revenue including all the various uncollectible / insurance write-offs. The change in this category is due to several factors, the largest of which include increases of \$5,437,040 in expected ambulance service revenue and \$2,219,576 in indigent transport revenue for the PEMT/MCO Program. These increases are somewhat offset by smaller reductions in several areas.

#### Fines and Forfeits

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

#### Miscellaneous Revenue

- This category includes revenue received for candidate physical abilities testing, overtime reimbursement for non-city events, and revenue received from private entities for ARFF service. The change in this category is almost entirely attributable to a \$112,588 increase in miscellaneous sales and charges.

#### Contribution from Local Units

- This category includes the revenue received from Jacksonville Aviation Authority (JAA), Jacksonville Beach, Atlantic Beach and the Town of Baldwin for fire and rescue services. The change is due to contractual increases, as well as an expected new contract with Jacksonville Aviation Authority (JAA) for service to Jacksonville International Airport in FY 23.

## **EXPENDITURES**

### **Salaries**

- The net increase in this category is due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as the net addition of 94 positions for FY 23, as detailed below in the Authorized Position Cap section. Additional contributing factors include increases of \$2,030,378 in special pay and \$1,923,170 in overtime.

### **Pension Costs**

- This category includes the FY 23 required contribution for the general employees and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

### **Employer Provided Benefits**

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in this category is being driven by various factors including increases of \$1.9 million in workers compensation – heart and hypertension costs, \$1.7 million in workers compensation costs and \$1.6 million in FOP/IAFF Health Trust insurance costs. A portion of these increases is related to the additional positions.

### **Internal Service Charges**

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change is due to several factors, the largest of which include increases of \$1,386,737 in fleet part, oil, and gas costs, \$463,723 in computer maintenance and security costs, \$358,555 in utility allocation costs, and \$256,413 in radio cost allocation. These are somewhat offset by a number of reductions, including the removal of \$710,099 in ITD system development costs for FY 23.

### **Insurance Costs and Premiums - Allocations**

- This amount represents cost for general liability insurance, miscellaneous insurance and aviation hull/chemical costs.

### **Professional and Contractual Services**

- This category represents funding for multiple expenditures including medical examinations, emergency preparedness support, a fire station construction consultant, and polygraph examinations.

### **Other Operating Expenses**

- The category contains various items, the largest of which include: \$2,064,357 in medical supplies; \$1,673,337 in fire hose and bunker gear costs; \$1,473,896 in other operating supplies; \$1,446,685 in training and \$590,962 in repairs and maintenance.

### **Capital Outlay**

- Capital funding of \$853,009 in computer equipment is being provided to fund a new software system for fire fighter accountability, \$350,000 is being provided to fund equipment for various programs, \$100,000 is being provided to fund drone replacement required in compliance with Florida Statute 934.50 (7)(b), and \$27,814 is being provided for the candidate physical abilities test activity.

### **Debt Management Fund Repayments**

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

#### Grants, Aids & Contributions

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by ninety-four positions: Forty positions will be added to the General Fund from the SAFER grant program in FY 23; Two Emergency Preparedness Planner positions will be added to the emergency preparedness division establishing the 24x7 Emergency Preparedness Watch Desk; One Supply Coordinator position will be added to fire operations administrative services division; and fifty-two positions will be added to provide staffing for new fire stations 47 and 76 that will open in late FY 23. The Emergency Preparedness Director position in the Emergency Preparedness division will be eliminated to fund the 24x7 Emergency Preparedness Watch Desk. The elimination of this position is possible due to changes associated with the Chief of Emergency Preparedness position. Part-time hours were increased by 1,500 hours as part of the budget process: 1,300 for the opioid overdose prevention program and 200 for USAR Mutual Aid deployments.

City of Jacksonville, Florida  
FD\_15104 Building Inspection  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	2,500,429	1,764,282	2,414,000	36.8%	649,718
Inspection Fees	14,854,692	12,639,865	16,143,365	27.7%	3,503,500
Charges for Services	2,309,360	2,080,978	2,072,258	(0.4%)	(8,720)
Fines and Forfeits	419,924	354,870	388,620	9.5%	33,750
Miscellaneous Revenue	55,033	45,800	55,500	21.2%	9,700
Investment Pool / Interest Earnings	168,513	109,188	161,434	47.8%	52,246
Transfers from Fund Balance	0	1,435,016	0	(100.0%)	(1,435,016)
	<b>20,307,950</b>	<b>18,429,999</b>	<b>21,235,177</b>	<b>15.2%</b>	<b>2,805,178</b>
<b>EXPENDITURES</b>					
Salaries	9,545,548	10,029,289	10,869,244	8.4%	839,955
Salary & Benefit Lapse	0	(145,732)	(144,354)	(0.9%)	1,378
Pension Costs	2,350,543	2,780,112	2,967,765	6.7%	187,653
Employer Provided Benefits	1,772,800	1,843,939	1,911,655	3.7%	67,716
Internal Service Charges	4,991,704	2,166,298	2,844,901	31.3%	678,603
Insurance Costs and Premiums	145	435	435	0.0%	0
Insurance Costs and Premiums - Allocations	82,231	80,087	73,457	(8.3%)	(6,630)
Professional and Contractual Services	26,987	180,001	125,001	(30.6%)	(55,000)
Other Operating Expenses	336,195	415,961	534,067	28.4%	118,106
Capital Outlay	0	7,202	12,002	66.6%	4,800
Supervision Allocation	111,657	42,676	4,783	(88.8%)	(37,893)
Indirect Cost	961,882	1,029,731	1,029,731	0.0%	0
Transfers to Other Funds	0	0	750,000	0.0%	750,000
Cash Carryover	0	0	256,490	0.0%	256,490
	<b>20,179,692</b>	<b>18,429,999</b>	<b>21,235,177</b>	<b>15.2%</b>	<b>2,805,178</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	168	174	6
Part-Time Hours	6,500	6,500	0

## **BUILDING INSPECTION SUBFUND 15104**

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### **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, as well as performing reviews of various permit applications and examining plans.

### **REVENUE**

#### Fire and Rescue - Center

##### Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

##### Fines and Forfeits

- This represents various reinstatement fees.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Planning and Development

##### Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The net increase is mainly driven by an increase of \$554,500 in building permit fees.

##### Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.8 million in building inspection fees, \$2.2 million in electrical inspection fees and \$2.1 million in plumbing inspection fees.

##### Charges for Services

- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use. The net decrease for this category is mainly driven by a decrease of \$75,000 in re-inspection fees, which is largely offset by an increase of \$39,538 in subdivision regulation fees.

##### Fines and Forfeits

- This category includes \$323,120 in fines issued for various reinstatement fees, as well as \$60,000 in code violation fines.

##### Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

### **EXPENDITURES**

#### Fire and Rescue - Center

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly driven by a \$14,323 decrease in fleet vehicle replacement.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Other Operating Expenses

- This category includes various small items, the largest of which is travel and training of \$6,685. The decrease in this category is mainly driven by a \$5,500 reduction in travel expenditures.

#### Indirect Cost

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

#### Jax Citywide Activities

##### Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project(s).

##### Cash Carryover

- The FY 23 estimated excess revenue is placed in a cash carryover, pending future council approved appropriations.

#### Planning and Development

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as the addition of six positions for FY 23.

##### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

##### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is due to the additional positions as well as changes in employees' benefits elections.

##### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by a \$253,389 increase for Office of General Counsel services, a \$166,000 increase for fleet vehicles, and a \$116,888 increase in the Ed Ball building cost allocation.

#### Insurance Costs and Premiums

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

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

#### Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The decrease is mainly driven by the removal of FY 22 one-time funding of \$65,000 for an elevation certificate review consultant.

#### Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$182,23 and employee training expenses of \$81,499. The increase in this category is driven by increases of \$86,500 in training and travel related to the triennial release of new inspection codes, and \$50,000 in repairs to building and equipment for refreshing the carpet, painting, and lobby furnishings.

#### Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and crosses subfunds.

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

#### Fire and Rescue - Center

The authorized cap is unchanged.

#### Planning and Development

Six (6) positions were added as part of the budget process – three (3) Landscape Inspector Senior, one (1) Landscape Architect, one (1) Building Plans Examiner Senior, and one (1) Construction Trades Inspector. Part-time hours are unchanged.

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# Health Administrator

**General Fund Operating  
HA: Health Administrator  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	287,254	355,793	431,179	21.2%	75,386
Insurance Costs and Premiums - Allocations	68,125	74,381	91,269	22.7%	16,888
Other Operating Expenses	4,000	4,001	4,001	0.0%	0
Grants, Aids & Contributions	755,535	755,535	1,155,535	52.9%	400,000
	<u>1,114,914</u>	<u>1,189,710</u>	<u>1,681,984</u>	<u>41.4%</u>	<u>492,274</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Public Health	1,114,914	1,189,710	1,681,984	41.4%	492,274
<b>DEPARTMENT TOTAL</b>	<u>1,114,914</u>	<u>1,189,710</u>	<u>1,681,984</u>	<u>41.4%</u>	<u>492,274</u>

## HEALTH ADMINISTRATOR GENERAL FUND OPERATING

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### 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.

### EXPENDITURES

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is mostly driven by several factors, the largest of which include increases of \$34,466 in building maintenance costs and \$24,987 in guard service allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

#### Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

#### Grants, Aids and Contributions

- City has provided \$1,155,535 of funding for the programs below, including a \$400,000 increase in Primary Care Program funding for FY 23. More detailed information can be found on 2022-504 Schedule B6:
  - STD \$147,000
  - Immunizations \$308,292
  - Primary Care Program \$500,000
  - HERAP \$200,243

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# Jacksonville Human Rights Commission

**General Fund Operating  
JH:Jacksonville Human Rights Commission  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Intergovernmental Revenue	50,440	39,000	39,000	0.0%	0
Miscellaneous Revenue	246	100	200	100.0%	100
	<u>50,686</u>	<u>39,100</u>	<u>39,200</u>	<u>0.3%</u>	<u>100</u>

<b>EXPENDITURES</b>					
Salaries	423,385	435,501	454,003	4.2%	18,502
Pension Costs	75,365	86,753	75,034	(13.5%)	(11,719)
Employer Provided Benefits	59,300	63,881	61,020	(4.5%)	(2,861)
Internal Service Charges	139,602	164,199	152,764	(7.0%)	(11,435)
Insurance Costs and Premiums - Allocations	2,774	2,534	2,486	(1.9%)	(48)
Professional and Contractual Services	38,280	35,300	3,500	(90.1%)	(31,800)
Other Operating Expenses	12,902	56,951	36,761	(35.5%)	(20,190)
Capital Outlay	0	1	1	0.0%	0
	<u>751,608</u>	<u>845,120</u>	<u>785,569</u>	<u>(7.0%)</u>	<u>(59,551)</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	7	7	0
Part-Time Hours	0	0	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Human Rights Commission	751,608	845,120	785,569	(7.0%)	(59,551)
<b>DEPARTMENT TOTAL</b>	<u>751,608</u>	<u>845,120</u>	<u>785,569</u>	<u>(7.0%)</u>	<u>(59,551)</u>

## **JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **REVENUES**

#### Intergovernmental Revenue

- This amount represents anticipated revenues to be received from the Equal Employment Opportunity Commission (EEOC) in FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which include a decrease of \$19,092 in computer system maintenance and security, which is somewhat offset by a \$7,944 increase in building allocation costs.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- This amount represents the cost for hosting speakers at various JHRC events. The change in this category is entirely due to the removal of \$31,800 in funding for an Equal Employment Opportunity (EEO) contract investigator. This service is no longer required due to the elimination of various departmental case backlog issues.

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$21,085 in costs for repairs to building and equipment, \$4,750 in dues and subscription costs, and \$4,200 in miscellaneous services and charges. The change in this category is primarily driven by the removal of \$41,900 in FY 22 one-time funding for other operating supplies, although this is somewhat offset by a one-time \$21,085 increase in costs for repairs to building and equipment added as part of the FY 23 budget process.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

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## Kids Hope Alliance

City of Jacksonville, Florida  
 FD\_10901 Kids Hope Alliance Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	13,640	0	0	0.0%	0
Investment Pool / Interest Earnings	160,668	77,038	139,889	81.6%	62,851
Transfers From Other Funds	34,375,586	35,250,495	44,601,284	26.5%	9,350,789
	<u>34,549,894</u>	<u>35,327,533</u>	<u>44,741,173</u>	<u>26.6%</u>	<u>9,413,640</u>
<b>EXPENDITURES</b>					
Salaries	2,868,148	3,428,427	3,598,593	5.0%	170,166
Salary & Benefit Lapse	0	(76,275)	(67,576)	(11.4%)	8,699
Pension Costs	597,009	720,710	746,180	3.5%	25,470
Employer Provided Benefits	370,104	376,124	399,467	6.2%	23,343
Internal Service Charges	764,584	773,306	917,091	18.6%	143,785
Insurance Costs and Premiums - Allocations	35,182	38,832	43,994	13.3%	5,162
Professional and Contractual Services	383,710	394,547	380,718	(3.5%)	(13,829)
Other Operating Expenses	267,071	244,759	255,052	4.2%	10,293
Capital Outlay	4,591	2	2	0.0%	0
Debt Service	440,833	447,145	463,892	3.7%	16,747
Grants, Aids & Contributions	24,853,213	0	0	0.0%	0
Contingencies	0	28,779,956	37,525,760	30.4%	8,745,804
Transfers to Other Funds	1,492,540	200,000	478,000	139.0%	278,000
	<u>32,076,986</u>	<u>35,327,533</u>	<u>44,741,173</u>	<u>26.6%</u>	<u>9,413,640</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	42	42	0
Part-Time Hours	107,100	107,100	0

## **KIDS HOPE ALLIANCE FUND SUBFUND 10901**

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### **BACKGROUND**

The Kids Hope Alliance oversees programs that promote positive child and youth development.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 23.

Transfer from Other Funds

- This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance the fund.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is being driven by a \$68,724 increase in ITD replacements, a \$41,441 increase in citywide building maintenance costs and a \$30,376 increase in utilities allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The funding for training workshops of \$7,799 and contractual services of \$6,030 was removed for FY23.

Other Operating Expenses

- This category is made of various small items, the largest of which are hardware/software maintenance and licenses costs of \$72,721, and dues and subscriptions costs of \$57,070. The net increase is mainly due to the increases of \$14,721 in hardware/software maintenance.

Debt Service

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

Contingencies

- This amount represents the FY 23 proposed program funding for the Essential Services Plan. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2022-511.

○ Out of School Time	\$17,240,848
○ Juvenile Justice Prevention/Intervention	\$2,800,907
○ Early Learning	\$6,137,626
○ Special Needs	\$6,748,107
○ Grief Counseling / Burial Cost	\$42,732
○ Preteen and Teen Programming	\$4,555,540

Transfers to Other Funds

- This category includes a transfer of \$428,000 to the Child Services Trust (SF 10904) and \$50,000 to Youth Travel Trust – KHA (SF 10905).

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_10904 Kids Hope Alliance Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Transfers From Other Funds	200,000	200,000	428,000	114.0%	228,000
	<b><u>200,000</u></b>	<b><u>200,000</u></b>	<b><u>428,000</u></b>	<b><u>114.0%</u></b>	<b><u>228,000</u></b>
<b>EXPENDITURES</b>					
Other Operating Expenses	0	0	1	0.0%	1
Grants, Aids & Contributions	288,624	200,000	427,999	114.0%	227,999
	<b><u>288,624</u></b>	<b><u>200,000</u></b>	<b><u>428,000</u></b>	<b><u>114.0%</u></b>	<b><u>228,000</u></b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CHILD SERVICES TRUST SUBFUND 10904**

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### **BACKGROUND**

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

### **REVENUE**

#### Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 10901) to fund efforts related to the Essential Services Plan for Kids Program. The FY23 budget includes a one-time additional funding of \$228,000 for small providers.

### **EXPENDITURES**

#### Grants, Aids & Contributions

- This funding is to support the Essential Services Plan for Kids Program.

City of Jacksonville, Florida  
 FD\_10905 Youth Travel Trust - KHA  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	1,564	0	0	0.0%	0
Transfers From Other Funds	50,000	0	50,000	0.0%	50,000
Transfers from Fund Balance	0	50,000	0	(100.0%)	(50,000)
	<u>51,564</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	3,722	50,000	50,000	0.0%	0
	<u>3,722</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>	<u>0</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## YOUTH TRAVEL TRUST - KHA SUBFUND 10905

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### **BACKGROUND**

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

### **REVENUE**

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 10901) to fund efforts related to the youth travel trust.

### **EXPENDITURES**

Grants, Aids & Contributions

- This funding is for youth travel support.

# Medical Examiner

**General Fund Operating  
ME:Medical Examiner  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	2,330,913	2,174,290	2,299,504	5.8%	125,214
	<u>2,330,913</u>	<u>2,174,290</u>	<u>2,299,504</u>	<u>5.8%</u>	<u>125,214</u>
<b>EXPENDITURES</b>					
Salaries	2,799,464	3,020,670	3,676,621	21.7%	655,951
Pension Costs	465,959	559,705	676,157	20.8%	116,452
Employer Provided Benefits	314,529	338,885	359,321	6.0%	20,436
Internal Service Charges	640,682	507,509	470,886	(7.2%)	(36,623)
Insurance Costs and Premiums	36,179	0	0	0.0%	0
Insurance Costs and Premiums - Allocations	21,056	22,980	153,042	566.0%	130,062
Professional and Contractual Services	942,790	928,625	952,143	2.5%	23,518
Other Operating Expenses	218,583	329,039	313,202	(4.8%)	(15,837)
Capital Outlay	17,685	39,546	18,001	(54.5%)	(21,545)
	<u>5,456,926</u>	<u>5,746,959</u>	<u>6,619,373</u>	<u>15.2%</u>	<u>872,414</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>CHANGE</b>	
		<b>ADOPTED</b>	<b>PROPOSED</b>		
Authorized Positions		34	35	1	
Part-Time Hours		2,080	2,080	0	
<hr/>					
	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Medical Examiners	5,456,926	5,746,959	6,619,373	15.2%	872,414
<b>DEPARTMENT TOTAL</b>	<u>5,456,926</u>	<u>5,746,959</u>	<u>6,619,373</u>	<u>15.2%</u>	<u>872,414</u>

## **MEDICAL EXAMINER GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

- This category includes revenues for services provided to Duval, Nassau, and Clay Counties, the Department of Corrections of Union County (District IV), parts of District III (which includes service to Columbia and Hamilton Counties), as well as for Cremation Approval services. The increase in this category is attributable to anticipated increases in services during FY 23 in most areas served.

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to pay increases effective October 1st, 2021, and October 1st, 2022, related to collective bargaining, as well as the addition of 1 position for FY 23, as detailed below in the Authorized Position Cap section. Also, two Associate Medical Examiner positions added as part of the FY 22 budget process are fully funded for FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. A portion of the increase is related to the additional funded positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. A portion of the increase is related to the additional funded positions.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by the removal of \$151,349 in ITD system development costs for FY 23. This decrease is somewhat offset by increases in other expenses in this category, the largest of which include \$34,945 in utility allocation costs, \$28,230 in computer systems maintenance and security, \$27,216 in ITD replacements costs, and \$21,827 for building maintenance costs.

#### Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs. The increase in this category is mainly due to a \$128,258 increase in general liability insurance related to an outstanding insurance claim.

#### Professional and Contractual Services

- This category represents funding for multiple expenditures including body transport services, toxicology services, and anthropological and odontological consultation services to the Medical Examiner's Office. The increase in this category is mostly driven by the contractual increase in rates for toxicology services.

#### Other Operating Expenses

- This category contains various small items and large expenditures, the largest of which is \$196,417 in other operating supplies funding used to purchase medical supplies. The net decrease in this category is mainly driven by the elimination of \$20,201 of one-time funding for other operating supplies approved in the FY 22 budget, although this is somewhat offset by small increases in other expenditures within this category.

#### Capital Outlay

- Capital funding of \$18,000 is being provided in FY 23 to fund a handheld dental X-ray system.

#### **AUTHORIZED POSITION CAP**

One Forensic Investigator position was added as part of the budget process. Part-time hours remain unchanged.

## Military Affairs and Veterans

**General Fund Operating  
MV: Military Affairs and Veterans  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	940,514	856,037	961,918	12.4%	105,881
Pension Costs	174,312	185,123	187,498	1.3%	2,375
Employer Provided Benefits	100,746	91,451	95,061	3.9%	3,610
Internal Service Charges	168,566	150,120	163,372	8.8%	13,252
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	3,952	4,276	4,646	8.7%	370
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	38,935	50,858	50,660	(0.4%)	(198)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	<u>0</u>	<u>2,400</u>	<u>1,000</u>	<u>(58.3%)</u>	<u>(1,400)</u>
	<u><b>1,427,024</b></u>	<u><b>1,340,268</b></u>	<u><b>1,464,158</b></u>	<u><b>9.2%</b></u>	<u><b>123,890</b></u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	14	14	0
Part-Time Hours	1,040	2,080	1,040

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Military and Veterans Affairs	<u>1,427,024</u>	<u>1,340,268</u>	<u>1,464,158</u>	<u>9.2%</u>	<u>123,890</u>
<b>DEPARTMENT TOTAL</b>	<u><b>1,427,024</b></u>	<u><b>1,340,268</b></u>	<u><b>1,464,158</b></u>	<u><b>9.2%</b></u>	<u><b>123,890</b></u>

## **MILITARY AFFAIRS AND VETERANS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining as well as increased funding for additional part-time employees.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$24,700 in miscellaneous services and charges, and \$11,833 in travel and training expenses.

#### Grants, Aids & Contributions

- This category includes 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**

Additional part-time hours were added including; 740 in FY22 and an additional 300 as part of the budget process.

City of Jacksonville, Florida  
 FD\_11518 Jacksonville Veterans Memorial Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	1,505	0	0	0.0%	0
Transfers From Other Funds	55,697	57,368	59,089	3.0%	1,721
	<u>57,202</u>	<u>57,368</u>	<u>59,089</u>	<u>3.0%</u>	<u>1,721</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	88,963	37,000	39,998	8.1%	2,998
Contingencies	0	20,368	19,091	(6.3%)	(1,277)
	<u>88,963</u>	<u>57,368</u>	<u>59,089</u>	<u>3.0%</u>	<u>1,721</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518**

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### **BACKGROUND**

Section 111.255

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

### **REVENUE**

Transfers From Other Funds

- This amount is a transfer from the City Venues – City (SF 47101) which represents 10% of the City's annual license / naming revenue for FY 23.

### **EXPENDITURES**

Other Operating Expenses

- This category contains the funding requested by the Veterans Council of Duval County, from the memo dated 3/31/22, for grant awards.

Contingencies

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

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Tables For Those Using Non-Electronic  
Versions of This Document

# Neighborhoods

**General Fund Operating  
NB:Neighborhoods  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Impact Fees and Special Assessments	(575)	0	0	0.0%	0
Charges for Services	1,742,692	1,702,518	1,744,518	2.5%	42,000
Fines and Forfeits	164,153	149,854	165,014	10.1%	15,160
Miscellaneous Revenue	89,843	69,500	71,080	2.3%	1,580
Pension Fund Contributions	87	0	0	0.0%	0
Investment Pool / Interest Earnings	(5)	0	0	0.0%	0
	<u>1,996,194</u>	<u>1,921,872</u>	<u>1,980,612</u>	<u>3.1%</u>	<u>58,740</u>

<b>EXPENDITURES</b>					
Salaries	9,442,923	10,034,080	10,737,711	7.0%	703,631
Pension Costs	1,964,162	2,344,012	2,441,169	4.1%	97,157
Employer Provided Benefits	1,900,728	2,005,398	2,020,656	0.8%	15,258
Internal Service Charges	7,083,409	5,481,637	5,361,660	(2.2%)	(119,977)
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	246,106	192,057	182,148	(5.2%)	(9,909)
Professional and Contractual Services	619,271	767,768	769,818	0.3%	2,050
Other Operating Expenses	631,717	851,529	855,081	0.4%	3,552
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	321,833	400,000	400,000	0.0%	0
	<u>22,210,148</u>	<u>22,076,483</u>	<u>22,768,245</u>	<u>3.1%</u>	<u>691,762</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		210	210	0
Part-Time Hours		27,275	30,975	3,700

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Animal Care and Protective Services Division	4,463,512	4,599,602	4,799,810	4.4%	200,208
Municipal Code and Compliance	6,371,853	6,841,996	7,071,293	3.4%	229,297
Housing and Community Development	84,707	71,402	112,963	58.2%	41,561
Environmental-Quality Division	3,469,521	3,385,873	3,606,840	6.5%	220,967
Mosquito Control	2,213,637	2,217,713	2,351,485	6.0%	133,772
Neighborhoods Office of the Director	5,606,919	4,959,897	4,825,854	(2.7%)	(134,043)
<b>DEPARTMENT TOTAL</b>	<u>22,210,148</u>	<u>22,076,483</u>	<u>22,768,245</u>	<u>3.1%</u>	<u>691,762</u>

## **NEIGHBORHOODS GENERAL FUND OPERATING**

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### **BACKGROUND**

The Neighborhoods Department includes the Animal Care & Protective Services, Municipal Code Compliance, Housing & Community Development, Environmental Quality, Mosquito Control and Office of the Director divisions. Within the Office of the Director, activities include 630-CITY (Call Center), Flight Blight Awareness Campaign, the Office of Neighborhood Services, and the Resiliency Office.

### **REVENUE**

#### Charges for Services

- This category includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue. The change in this category is primarily due to an increase of \$50,000 in animal licenses and permit revenue in the Animal Care and Protective Services Division, although this was somewhat offset by an \$8,000 decrease in air pollution application fees.

#### Fines and Forfeits

- This category includes various civil fines and penalty revenue.

#### Miscellaneous Revenue

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes decreases of \$261,620 in computer system maintenance and security costs, \$69,659 in fleet vehicle replacement and \$23,300 in net building allocation costs. These were mostly offset by various increases including \$93,810 in OGC legal costs and \$89,103 in fleet parts, oil and gas.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category includes funding for the maintenance, demolition, and board ups of nuisance properties within the Municipal Code Compliance Division as well as \$250,000 in funding for the Jacksonville Community Land Trust (CLT).

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$205,220 in other operating supplies, \$96,400 in feed for animals, \$92,841 in chemical and drugs and \$65,861 in miscellaneous services and charges.

Grants, Aids and Contributions

- This represents FY23 funding to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants.

**AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were increased by 3,700 hours for the 630-CITY Call Center as part of the budget process.

City of Jacksonville, Florida  
 FD\_00112 Mosquito Control State 1  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Intergovernmental Revenue	50,688	50,900	50,900	0.0%	0
Investment Pool / Interest Earnings	3,335	1,700	0	(100.0%)	(1,700)
Transfers from Fund Balance	0	1,630	3,330	104.3%	1,700
	<u>54,023</u>	<u>54,230</u>	<u>54,230</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	420	1	1	0.0%	0
Other Operating Expenses	168,305	54,228	54,228	0.0%	0
Capital Outlay	0	1	1	0.0%	0
	<u>168,725</u>	<u>54,230</u>	<u>54,230</u>	<u>0.0%</u>	<u>0</u>

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AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **MOSQUITO CONTROL STATE 1 SUBFUND 00112**

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### **BACKGROUND**

Subfund 00112 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY23 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

### **REVENUE**

#### Intergovernmental Revenue

- This amount represents the FY 23 estimated revenue from the Florida Department of Agriculture and Consumer Services.

#### Investment Pool / Interest Earnings

- This amount has been removed based on FY 22 actuals.

#### Transfer from Fund Balance

- The amount of \$3,330 is being appropriated to balance the fund.

### **EXPENDITURES**

#### Other Operating Expenses

- This category consists of various expenditures, the largest of which include \$13,463 in repair and maintenance supplies and \$12,682 other operating supplies.

City of Jacksonville, Florida  
 FD\_10201 Air Pollution Tag Fee  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
State Shared Revenue	773,601	650,000	728,000	12.0%	78,000
Investment Pool / Interest Earnings	7,176	3,326	6,791	104.2%	3,465
	<u>780,778</u>	<u>653,326</u>	<u>734,791</u>	<u>12.5%</u>	<u>81,465</u>
<b>EXPENDITURES</b>					
Salaries	271,638	275,498	277,781	0.8%	2,283
Pension Costs	82,019	80,395	54,894	(31.7%)	(25,501)
Employer Provided Benefits	49,493	52,384	57,030	8.9%	4,646
Internal Service Charges	45,867	37,885	40,109	5.9%	2,224
Insurance Costs and Premiums - Allocations	1,422	3,346	2,902	(13.3%)	(444)
Professional and Contractual Services	0	1	58,000	5,799,900.0%	57,999
Other Operating Expenses	26,629	39,890	50,390	26.3%	10,500
Capital Outlay	69,183	98,986	128,744	30.1%	29,758
Indirect Cost	71,811	64,941	64,941	0.0%	0
	<u>618,062</u>	<u>653,326</u>	<u>734,791</u>	<u>12.5%</u>	<u>81,465</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	6	1
Part-Time Hours	0	0	0

## **AIR POLLUTION TAG FEE SUBFUND 10201**

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### **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.

### **REVENUE**

#### State Shared Revenue

- The change in this category is due to an anticipated revenue increase in auto license air pollution control fees for FY 23.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- This category includes pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as the addition of one position for FY 23, as detailed below in the Authorized Position Cap section. This increase is somewhat offset by a decrease in salaries related to personnel changes.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. A portion of the increase is related to the additional position.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional position, which is somewhat offset by a decrease related to personnel changes.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly due to an increase of \$1,268 in fleet repairs, sublet and rentals allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes professional services for relocating and constructing air monitoring shelters.

#### Other Operating Expenses

- This category consists of various expenditures, the largest of which are \$21,220 in other operating supplies, \$16,000 in repairs and maintenance, and \$5,000 in travel expenses. The change in this category is almost entirely attributable to a \$10,000 increase in repairs and maintenance costs.

#### Capital Outlay

- Capital funding has been provided to purchase an air monitoring shelter. This account also includes amount to balance up projected excess revenue in the fund.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

One Environmental Associate Engineer position was added as part of the budget process.

City of Jacksonville, Florida  
 FD\_11501 Animal Care & Protective Services Programs  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	929,440	716,150	801,720	11.9%	85,570
Fines and Forfeits	25,500	36,000	25,000	(30.6%)	(11,000)
Miscellaneous Revenue	3,989	0	0	0.0%	0
Transfers From Other Funds	0	0	221,378	0.0%	221,378
	<u>958,929</u>	<u>752,150</u>	<u>1,048,098</u>	<u>39.3%</u>	<u>295,948</u>
<b>EXPENDITURES</b>					
Salaries	82,155	81,903	82,239	0.4%	336
Pension Costs	9,859	9,829	9,867	0.4%	38
Employer Provided Benefits	11,008	10,441	10,092	(3.3%)	(349)
Internal Service Charges	5,659	3,161	4,096	29.6%	935
Insurance Costs and Premiums - Allocations	379	414	402	(2.9%)	(12)
Professional and Contractual Services	566,669	646,402	941,402	45.6%	295,000
	<u>675,729</u>	<u>752,150</u>	<u>1,048,098</u>	<u>39.3%</u>	<u>295,948</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1	1	0
Part-Time Hours	5,850	5,850	0

## **ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS SUBFUND 11501**

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### **BACKGROUND**

Code Section: 111.450

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

### **REVENUE**

Charges for Services

- This category includes the appropriation of revenue in animal licenses and permits and animal adoption fees. The change in this category is driven by an anticipated increase in sales volume for animal licenses and permits.

Fines and Forfeits

- This amount represents spay and neuter forfeited deposits in FY 23.

Transfer From Other Funds

- This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance the fund.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This amount represents costs for IT computer system maintenance/security allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets. The change in this category is due to \$295,000 in increased funding for the Jacksonville Humane Society.

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_15106 Veterinary Services  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	208,870	178,290	191,000	7.1%	12,710
Miscellaneous Revenue	7,212	0	0	0.0%	0
	<u>216,081</u>	<u>178,290</u>	<u>191,000</u>	<u>7.1%</u>	<u>12,710</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	2,544	1,200	1,200	0.0%	0
Other Operating Expenses	128,077	177,090	189,800	7.2%	12,710
	<u>130,622</u>	<u>178,290</u>	<u>191,000</u>	<u>7.1%</u>	<u>12,710</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized 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.

### **REVENUE**

#### Charges for Services

- This category includes the appropriation of revenue in animal licenses and permits and animal control medical fees. The change in this category is due to an anticipated increase in sales volume for animal licenses and permits.

### **EXPENDITURES**

#### Professional and Contractual Services

- This category includes \$1,200 for contractual services.

#### Other Operating Expenses

- The amount in this category represents funding for veterinary chemicals and drugs. This account also includes an amount to balance up projected excess revenue in the fund.

City of Jacksonville, Florida  
 FD\_15302 Hazardous Waste Program - SQG  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	407,993	431,700	426,332	(1.2%)	(5,368)
Investment Pool / Interest Earnings	6,258	3,536	4,039	14.2%	503
Transfers from Fund Balance	0	88,209	96,610	9.5%	8,401
	<u>414,251</u>	<u>523,445</u>	<u>526,981</u>	<u>0.7%</u>	<u>3,536</u>
<b>EXPENDITURES</b>					
Salaries	219,255	215,901	228,184	5.7%	12,283
Pension Costs	42,756	53,179	30,387	(42.9%)	(22,792)
Employer Provided Benefits	47,970	52,499	52,424	(0.1%)	(75)
Internal Service Charges	40,137	39,103	53,314	36.3%	14,211
Insurance Costs and Premiums - Allocations	918	2,508	2,240	(10.7%)	(268)
Professional and Contractual Services	3,739	3,805	3,805	0.0%	0
Other Operating Expenses	18,242	29,470	29,570	0.3%	100
Supervision Allocation	28,376	41,798	41,875	0.2%	77
Indirect Cost	67,308	85,182	85,182	0.0%	0
	<u>468,700</u>	<u>523,445</u>	<u>526,981</u>	<u>0.7%</u>	<u>3,536</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	0	0	0

## **HAZARDOUS WASTE PROGRAM - SQG SUBFUND 15302**

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### **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 by generators and companies.

### **REVENUE**

#### Charges for Services

- This category includes revenue from hazardous waste fees and miscellaneous charges.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is almost entirely due to a \$14,636 increase in computer system maintenance and security costs, although this is somewhat offset by small decreases in other expenses within this category.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes professional services for mandated medical monitoring exams.

#### Other Operating Expenses

- This category consists of various small items, the largest of which is \$21,000 in travel and training expenses.

#### Supervision Allocation

- This amount represents the administration costs of one employee who performs work in this subfund and Gas Storage Tank Inspection (SF 15303).

#### Indirect Cost

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

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_44101 Stormwater Service  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Solid Waste - Stormwater User Fees	33,376,308	31,746,750	33,274,365	4.8%	1,527,615
Miscellaneous Revenue	2,356	0	0	0.0%	0
Pension Fund Contributions	170	0	0	0.0%	0
Investment Pool / Interest Earnings	326,699	57,154	275,920	382.8%	218,766
	<u><b>33,705,533</b></u>	<u><b>31,803,904</b></u>	<u><b>33,550,285</b></u>	<u><b>5.5%</b></u>	<u><b>1,746,381</b></u>
<b>EXPENDITURES</b>					
Salaries	5,134,535	5,925,298	5,897,765	(0.5%)	(27,533)
Pension Costs	673,068	772,671	697,390	(9.7%)	(75,281)
Employer Provided Benefits	1,267,678	1,204,806	1,507,593	25.1%	302,787
Internal Service Charges	3,332,427	3,835,697	3,999,904	4.3%	164,207
Insurance Costs and Premiums - Allocations	91,538	93,164	67,348	(27.7%)	(25,816)
Professional and Contractual Services	6,368,581	7,087,501	7,373,278	4.0%	285,777
Other Operating Expenses	422,581	611,630	530,819	(13.2%)	(80,811)
Capital Outlay	3,398	2	2	0.0%	0
Debt Management Fund Repayments	760,587	853,117	831,797	(2.5%)	(21,320)
Indirect Cost	759,173	658,005	658,005	0.0%	0
Transfers to Other Funds	10,725,188	10,762,013	10,991,155	2.1%	229,142
Cash Carryover	0	0	995,229	0.0%	995,229
	<u><b>29,538,754</b></u>	<u><b>31,803,904</b></u>	<u><b>33,550,285</b></u>	<u><b>5.5%</b></u>	<u><b>1,746,381</b></u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	53	53	0
Part-Time Hours	0	0	0

## **STORMWATER SERVICE SUBFUND 44101**

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### **BACKGROUND**

Municipal Code Chapter 754 established via ordinance 2007-836-E.

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **REVENUE**

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for SF44101 and SF44102 as interest earnings for stormwater capital projects are posted to operating fund.

#### Public Works

##### Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectibles and late fees.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Debt Management Fund Repayments

- This represents debt payments for previously funded Stormwater capital projects.

##### Transfers to Other Funds

- This represents the code required transfer to the Stormwater Services - Capital Project fund (SF 44102) to be used as pay-go for Stormwater capital projects.

#### Neighborhoods

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

##### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

##### Internal Service Charges

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

##### Indirect Cost

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

## Public Works

### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly attributable to a \$296,534 increase in workers compensation insurance.

### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes an increase of \$269,450 in fleet parts, oil and gas. However, this is somewhat offset by reductions in other expenditures in this category.

### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

### Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The change in this category is entirely due to increases in contractual services.

### Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$280,000 in repairs and maintenance and \$90,000 in equipment rentals. The change in this category is entirely due to a decrease in repair and maintenance supplies.

### Indirect Cost

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

## **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

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Tables For Those Using Non-Electronic  
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## Office of Economic Development

**General Fund Operating  
ED:Office of Economic Development  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	10	130	10	(92.3%)	(120)
	<u>10</u>	<u>130</u>	<u>10</u>	<u>(92.3%)</u>	<u>(120)</u>
<b>EXPENDITURES</b>					
Salaries	1,123,669	1,192,264	1,212,481	1.7%	20,217
Pension Costs	303,033	354,229	378,295	6.8%	24,066
Employer Provided Benefits	134,612	141,815	127,976	(9.8%)	(13,839)
Internal Service Charges	208,786	264,807	254,351	(3.9%)	(10,456)
Insurance Costs and Premiums - Allocations	8,413	8,624	7,732	(10.3%)	(892)
Professional and Contractual Services	29,493	44,001	44,001	0.0%	0
Other Operating Expenses	22,542	89,499	77,929	(12.9%)	(11,570)
Capital Outlay	3,629	2	2	0.0%	0
Grants, Aids & Contributions	107,196	108,000	108,000	0.0%	0
Supervision Allocation	(419,639)	(389,935)	(404,145)	3.6%	(14,210)
	<u>1,521,734</u>	<u>1,813,306</u>	<u>1,806,622</u>	<u>(0.4%)</u>	<u>(6,684)</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		13	13	0
Part-Time Hours		1,900	1,900	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Economic Development	1,521,734	1,813,306	1,806,622	(0.4%)	(6,684)
<b>DEPARTMENT TOTAL</b>	<u>1,521,734</u>	<u>1,813,306</u>	<u>1,806,622</u>	<u>(0.4%)</u>	<u>(6,684)</u>

## OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND OPERATING

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### **BACKGROUND**

The Office of Economic Development serves as the economic development agency for the City, implementing policies that result in sustainable job growth, higher personal incomes, and a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center and provides staff support to three Community Redevelopment Areas (CRA).

### **REVENUES**

#### Miscellaneous Revenue

- The department collects a nominal amount for rent of city facilities.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining. One Administrative Support position is being unfunded, partially offsetting the pay increases.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The increase is mainly due a \$27,595 increase in defined benefit.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in FY 23 is mainly driven by employees' benefits elections and the defunding of the position described above.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The largest changes contributing to the net decrease is a \$26,157 decrease for OGC services, which is partially offset by a \$12,586 increase for the St James building cost allocation.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

- This category includes funding for the Sister Cities Award and the Capitalize JAX Report, as well as other professional services including legal, title searches, and marketing.

#### Other Operating Expenses

- This category contains various small items, the largest of which are travel / training of \$32,921, advertising and promotion of \$15,000, and dues and subscriptions of \$11,154. The decrease is mainly due to a \$4,555 decrease in advertising costs.

#### Grants, Aids & Contributions

- This amount represents a \$108,000 grant provided to the University of North Florida's Small Business Development Center.

Supervision Allocation

- This amount represents administrative costs that are being allocated to the Cecil Field Trust Fund and three CRA funds in which the department provides staff support. The CRAs are the JIA Area CRA, King / Soutel Crossing CRA, and the Arlington Area CRA.

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11312 Cecil Commerce Center  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	1,230	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,761,744	2,847,721	2,655,756	(6.7%)	(191,965)
Investment Pool / Interest Earnings	66,140	84,423	112,791	33.6%	28,368
	<u>3,829,114</u>	<u>2,933,394</u>	<u>2,769,797</u>	<u>(5.6%)</u>	<u>(163,597)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	3,509	0	0	0.0%	0
Insurance Costs and Premiums - Allocations	168,626	184,110	225,914	22.7%	41,804
Professional and Contractual Services	1,936,716	2,096,594	2,097,506	0.0%	912
Other Operating Expenses	51,250	513,751	301,250	(41.4%)	(212,501)
Supervision Allocation	145,936	135,056	141,244	4.6%	6,188
Indirect Cost	54,735	3,883	3,883	0.0%	0
	<u>2,360,771</u>	<u>2,933,394</u>	<u>2,769,797</u>	<u>(5.6%)</u>	<u>(163,597)</u>

AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## CECIL COMMERCE CENTER SUBFUND 11312

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### **BACKGROUND**

Code Section 111.625: This 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.

### **REVENUE**

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

#### Office of Economic Development

##### Miscellaneous Revenue

- This represents anticipated FY 23 revenue in rental of city facilities and proceeds from the sale of property.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry grants (QTI) and the Economic Development Manufacturing Employer grant (EDME).

#### Office of Economic Development

##### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

##### Professional and Contractual Services

- This category includes funding for the building and property maintenance contract at Cecil Field and for forestry management services by the Florida Forest Service.

##### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

##### Indirect Cost

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

## Office of Ethics

**General Fund Operating  
OE:Office of Ethics  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	2,604	0	0	0.0%	0
Contribution From Local Units	32,000	53,500	53,500	0.0%	0
	<u><b>34,604</b></u>	<u><b>53,500</b></u>	<u><b>53,500</b></u>	<u><b>0.0%</b></u>	<u><b>0</b></u>
<b>EXPENDITURES</b>					
Salaries	296,964	404,030	426,537	5.6%	22,507
Pension Costs	49,136	66,327	84,645	27.6%	18,318
Employer Provided Benefits	30,166	42,226	39,084	(7.4%)	(3,142)
Internal Service Charges	39,260	68,355	71,574	4.7%	3,219
Insurance Costs and Premiums - Allocations	1,351	2,042	2,085	2.1%	43
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	6,326	5,848	6,473	10.7%	625
Capital Outlay	0	1	1	0.0%	0
	<u><b>423,203</b></u>	<u><b>588,831</b></u>	<u><b>630,401</b></u>	<u><b>7.1%</b></u>	<u><b>41,570</b></u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>CHANGE</b>	
		<b>ADOPTED</b>	<b>PROPOSED</b>		
Authorized Positions		3	3	0	
Part-Time Hours		2,340	2,340	0	
<hr/>					
	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Ethics Office	423,203	588,831	630,401	7.1%	41,570
<b>DEPARTMENT TOTAL</b>	<u><b>423,203</b></u>	<u><b>588,831</b></u>	<u><b>630,401</b></u>	<u><b>7.1%</b></u>	<u><b>41,570</b></u>

## **OFFICE OF ETHICS GENERAL FUND OPERATING**

---

### **BACKGROUND**

The Office of Ethics addresses citywide ethics, compliance, and oversight challenges.

### **REVENUE**

#### Contribution From Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA and PFPF.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly driven by a \$3,357 increase in building cost allocation, and a \$2,343 increase in computer system maintenance and security cost. This increase is somewhat offset by a \$3,044 decrease in Office of General Counsel legal services.

#### Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category includes various small expenditures, the largest of which include training expense of \$2,700 and travel expense of \$1,870.

### **AUTHORIZED POSITION CAP**

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

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## Office of General Counsel

**General Fund Operating  
GC:Office of General Counsel-Center  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	33,533	41,001	61,501	50.0%	20,500
Pension Costs	3,680	4,920	7,381	50.0%	2,461
Employer Provided Benefits	4,698	7,709	8,143	5.6%	434
Internal Service Charges	7,456	8,256	8,784	6.4%	528
Insurance Costs and Premiums - Allocations	221	207	301	45.4%	94
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	83,940	102,458	102,258	(0.2%)	(200)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	0	0	(30,801)	0.0%	(30,801)
	<u>133,528</u>	<u>164,553</u>	<u>157,569</u>	<u>(4.2%)</u>	<u>(6,984)</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1	1	0
Part-Time Hours	240	240	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
General Counsel Administration	83,243	100,000	100,000	0.0%	0
Duval Legislative Delegation	50,285	64,553	57,569	(10.8%)	(6,984)
<b>DEPARTMENT TOTAL</b>	<u>133,528</u>	<u>164,553</u>	<u>157,569</u>	<u>(4.2%)</u>	<u>(6,984)</u>

## **OFFICE OF GENERAL COUNSEL - CENTER GENERAL FUND OPERATING**

---

### **BACKGROUND**

The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation.

### **EXPENDITURES**

#### Salaries

- The increase in this category is primarily due to a pay increase for the incumbent employee for increased complex workload, as well as a pay increase to be effective October 1<sup>st</sup> related to collective bargaining.

#### Pension Costs

- This category includes the FY23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is \$100,000 of miscellaneous non-departmental expenditures for small judgements and settlements under \$50,000.

#### Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in the General Fund subfund (SF 00111) and the General Counsel subfund (SF 55101).

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_55101 Office Of General Counsel-Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	9,609,613	12,144,675	12,881,319	6.1%	736,644
Miscellaneous Revenue	14,254	15,000	15,000	0.0%	0
Investment Pool / Interest Earnings	15,644	1,985	0	(100.0%)	(1,985)
Transfers from Fund Balance	0	689,029	0	(100.0%)	(689,029)
	<b>9,639,510</b>	<b>12,850,689</b>	<b>12,896,319</b>	<b>0.4%</b>	<b>45,630</b>
<b>EXPENDITURES</b>					
Salaries	6,733,098	7,278,520	7,919,317	8.8%	640,797
Salary & Benefit Lapse	0	(198,709)	(230,126)	15.8%	(31,417)
Pension Costs	1,685,065	1,934,064	1,905,878	(1.5%)	(28,186)
Employer Provided Benefits	659,709	754,922	799,953	6.0%	45,031
Internal Service Charges	682,696	646,818	733,281	13.4%	86,463
Insurance Costs and Premiums - Allocations	33,485	36,940	38,610	4.5%	1,670
Professional and Contractual Services	744,285	935,337	925,337	(1.1%)	(10,000)
Other Operating Expenses	379,694	375,989	375,489	(0.1%)	(500)
Capital Outlay	8,853	1	1	0.0%	0
Supervision Allocation	0	0	30,801	0.0%	30,801
Indirect Cost	344,881	397,778	397,778	0.0%	0
Contingencies	0	689,029	0	(100.0%)	(689,029)
	<b>11,271,766</b>	<b>12,850,689</b>	<b>12,896,319</b>	<b>0.4%</b>	<b>45,630</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	73	76	3
Part-Time Hours	2,600	2,600	0

**OFFICE OF GENERAL COUNSEL  
SUBFUND 55101**

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**BACKGROUND**

This internal service 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.

**REVENUE**

Internal Service Revenue

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Miscellaneous Revenue

- This revenue consists of monies received for litigation costs such as requests for copies, garnishments, or public records requests.

Investment Pool / Interest Earnings

- This revenue was removed for FY23 due to negative balances in the fund during some months of FY22.

Transfers from Fund Balance

- Fund balance created by the pension reform contingency, is being used to balance the fund.

**EXPENDITURES**

Salaries

- The net increase in this category is due to 3 positions being added to the department for FY 23, as well as anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY23.

Pension Costs

- This category includes the FY23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is being driven by increases of \$45,104 in ITD equipment refresh allocation for PC / laptop refresh and \$38,145 in Building Allocation costs.

Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505(b). The change in this category is due to a \$10,000 reduction in Evictions & Other Court Costs.

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$175,000 in Dues, Subscriptions, and Memberships; \$68,932 in Hardware/Software Maintenance and Licenses; and \$47,000 in court reporter fees.

#### Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this subfund and the General Fund (SF 00111).

#### Indirect Cost

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

#### Contingencies

- The contingency has been removed for FY23.

#### **AUTHORIZED POSITION CAP**

The authorized position cap has increased by 3 positions for FY23; two Attorney III positions and a Legal Assistant/Senior Paralegal position. Part-time hours are unchanged.

## Office of the Inspector General

**General Fund Operating  
IG:Office of the Inspector General  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	5,724	1	1	0.0%	0
Contribution From Local Units	145,000	145,000	145,000	0.0%	0
	<u>150,724</u>	<u>145,001</u>	<u>145,001</u>	<u>0.0%</u>	<u>0</u>

<b>EXPENDITURES</b>					
Salaries	856,622	958,038	1,061,097	10.8%	103,059
Pension Costs	130,805	149,194	192,507	29.0%	43,313
Employer Provided Benefits	95,530	103,796	95,900	(7.6%)	(7,896)
Internal Service Charges	131,183	130,413	144,102	10.5%	13,689
Insurance Costs and Premiums - Allocations	4,175	4,836	5,186	7.2%	350
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	26,716	36,882	36,883	0.0%	1
Capital Outlay	2,077	1	1	0.0%	0
	<u>1,247,108</u>	<u>1,383,162</u>	<u>1,535,678</u>	<u>11.0%</u>	<u>152,516</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		12	12	0
Part-Time Hours		0	0	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Inspector General Office	1,247,108	1,383,162	1,535,678	11.0%	152,516
<b>DEPARTMENT TOTAL</b>	<u>1,247,108</u>	<u>1,383,162</u>	<u>1,535,678</u>	<u>11.0%</u>	<u>152,516</u>

## OFFICE OF THE INSPECTOR GENERAL GENERAL FUND OPERATING

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### **BACKGROUND**

Created pursuant to ordinance 2014-519-E, the Office of Inspector General provides increased accountability, integrity, and oversight of the entire consolidated government, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse.

### **REVENUE**

#### Contribution From Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA, and the Police and Fire Pension Board of Trustees.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as position changes made during FY 22 for normal department operation.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is mainly driven by current employees' benefits elections.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly driven by the increases of \$5,457 in building cost and \$5,273 in fleet vehicle replacement cost.

#### Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is \$15,900 for travel and \$10,900 for training expenses.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

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## Office of the Sheriff

**General Fund Operating  
CR:Corrections  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	631,161	495,935	2,011,336	305.6%	1,515,401
Miscellaneous Revenue	110,060	92,164	2,660,595	2,786.8%	2,568,431
	<u>741,221</u>	<u>588,099</u>	<u>4,671,931</u>	<u>694.4%</u>	<u>4,083,832</u>
<b>EXPENDITURES</b>					
Salaries	63,515,253	66,386,211	72,630,830	9.4%	6,244,619
Salary & Benefit Lapse	0	(870,587)	(1,421,390)	63.3%	(550,803)
Pension Costs	17,631,941	21,315,779	22,068,179	3.5%	752,400
Employer Provided Benefits	10,882,748	11,712,945	13,713,759	17.1%	2,000,814
Internal Service Charges	6,035,153	6,946,754	7,177,473	3.3%	230,719
Insurance Costs and Premiums	315	735	735	0.0%	0
Insurance Costs and Premiums - Allocations	444,210	444,067	551,078	24.1%	107,011
Professional and Contractual Services	21,721,511	11,077,869	12,926,852	16.7%	1,848,983
Other Operating Expenses	2,794,607	2,985,821	4,420,587	48.1%	1,434,766
Capital Outlay	16,979	5	6	20.0%	1
	<u>123,042,717</u>	<u>119,999,599</u>	<u>132,068,109</u>	<u>10.1%</u>	<u>12,068,510</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	837	848	11
Part-Time Hours	413,558	406,547	(7,011)

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Jails	93,902,787	88,087,044	94,039,096	6.8%	5,952,052
Prisons	28,299,228	30,855,019	36,948,782	19.7%	6,093,763
Programs & Transitional Services	840,702	1,057,536	1,080,231	2.1%	22,695
<b>DEPARTMENT TOTAL</b>	<u>123,042,717</u>	<u>119,999,599</u>	<u>132,068,109</u>	<u>10.1%</u>	<u>12,068,510</u>

## **JSO: CORRECTIONS GENERAL FUND OPERATING**

---

### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues. The change is primarily driven by a \$1,463,371 increase in home detention fees attributable to JSO taking over all ankle/alcohol monitoring program activities for the County Courts.

#### Miscellaneous Revenue

- This category includes vending machine commission and miscellaneous sales and charges. The change in this category is entirely driven by an increase in miscellaneous sales and charges associated with the new Misdemeanor Probation Program that was added during FY 22 per Ordinance 2021-758-E.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining, as well as the net addition of 11 positions for FY 23, as detailed below in the Authorized Position Cap section. Additional contributing factors include increases of \$981,788 in overtime and \$224,819 in leave sellback, as well as a \$125,649 decrease in part time salaries due to reduced part time hours.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes Medicare taxes, payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$165,526 in combined building allocation costs, \$132,490 in radio charges, and \$127,669 in utility allocation costs. However, these are somewhat offset by reductions in other expenses within this category, including \$190,915 in computer system maintenance and security.

#### Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

#### Professional and Contractual Services

- This category includes contracts for inmate health care, security and guard service, inmate food services, inmate transportation services, and the JREC ex-offenders housing services program. The change in this category is being driven by increases in most of these services, although the inmate health care contract has been removed and is being placed in a special council contingency.

#### Other Operating Expenses

- This category is made of various items, the largest of which include \$1,125,337 in equipment rentals, \$1,122,476 in other operating supplies, and \$621,074 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, the largest of which include increases of \$816,554 in equipment rentals, \$189,629 in operating supplies, and \$161,419 in clothing, uniforms, and safety equipment.

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by eleven positions: Sixteen new positions were added for the new Misdemeanor Probation Program; however due to JSO reallocation, five positions were removed. Part time hours decreased by 7,011 hours due to JSO reallocation.

**General Fund Operating**  
**SH:Executive Office of the Sheriff**  
**Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	69,974	0	0	0.0%	0
	<u>69,974</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	2,985,182	3,212,539	3,442,318	7.2%	229,779
Salary & Benefit Lapse	0	(34,611)	(29,228)	(15.6%)	5,383
Pension Costs	636,086	641,525	614,213	(4.3%)	(27,312)
Employer Provided Benefits	348,978	393,640	451,795	14.8%	58,155
Internal Service Charges	1,508,431	1,421,896	2,301,742	61.9%	879,846
Insurance Costs and Premiums - Allocations	142,949	155,868	202,374	29.8%	46,506
Other Operating Expenses	5,663	5,000	0	(100.0%)	(5,000)
Capital Outlay	0	1	1	0.0%	0
Capital Outlay - Debt Funded	568	0	0	0.0%	0
Debt Management Fund Repayments	255,844	259,250	262,750	1.4%	3,500
	<u>5,883,700</u>	<u>6,055,108</u>	<u>7,245,965</u>	<u>19.7%</u>	<u>1,190,857</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		24	25	1
Part-Time Hours		5,231	7,088	1,857

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Administration - Sheriff's Office	5,883,700	6,055,108	7,245,965	19.7%	1,190,857
<b>DEPARTMENT TOTAL</b>	<u>5,883,700</u>	<u>6,055,108</u>	<u>7,245,965</u>	<u>19.7%</u>	<u>1,190,857</u>

## **JSO: EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND OPERATING**

---

### **BACKGROUND**

This Department of JSO provides overall leadership, direction, and management for the agency and, all its employees. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining as well as the addition of 1 position for FY 23, as detailed below in the Authorized Position Cap section. An additional contributing factor includes a \$51,425 increase in part time salaries due to increased part time hours.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional position.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional position.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$656,455 in computer system maintenance and security and \$128,948 in OGC legal costs.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

#### Other Operating Expenses

- This category included a clothing, cleaning, and shoe transfer allowance. This expenditure has been removed for FY 23.

#### Debt Management Fund Repayments

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

### **AUTHORIZED POSITION CAP**

The authorized position cap increased by one position due to JSO reallocation. Part time hours increased by 1,144 hours due to JSO reallocation.

**General Fund Operating  
IH: Investigations & Homeland Security  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	122,281	210,630	332,389	57.8%	121,759
Miscellaneous Revenue	670,405	625,140	629,394	0.7%	4,254
	<u>792,685</u>	<u>835,770</u>	<u>961,783</u>	<u>15.1%</u>	<u>126,013</u>
<b>EXPENDITURES</b>					
Salaries	46,291,575	45,601,428	49,704,374	9.0%	4,102,946
Salary & Benefit Lapse	0	(284,744)	(349,603)	22.8%	(64,859)
Pension Costs	21,188,761	26,476,637	26,799,732	1.2%	323,095
Employer Provided Benefits	6,765,899	7,886,555	8,933,444	13.3%	1,046,889
Internal Service Charges	4,417,704	4,428,964	4,363,322	(1.5%)	(65,642)
Insurance Costs and Premiums - Allocations	182,442	207,400	230,491	11.1%	23,091
Professional and Contractual Services	8,400	7,200	7,200	0.0%	0
Other Operating Expenses	1,505,695	1,719,076	2,715,314	58.0%	996,238
Capital Outlay	320,702	3	3	0.0%	0
	<u>80,681,178</u>	<u>86,042,519</u>	<u>92,404,277</u>	<u>7.4%</u>	<u>6,361,758</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	488	495	7
Part-Time Hours	25,326	24,844	(482)

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Homeland Security	32,038,785	33,761,751	37,507,082	11.1%	3,745,331
Investigations	48,642,393	52,280,768	54,897,195	5.0%	2,616,427
<b>DEPARTMENT TOTAL</b>	<u>80,681,178</u>	<u>86,042,519</u>	<u>92,404,277</u>	<u>7.4%</u>	<u>6,361,758</u>

## **JSO: INVESTIGATIONS & HOMELAND SECURITY GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proved forensic evidence practices.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which is \$260,014 in reimbursement from independent agencies. The change in this category is mainly driven by an increase of \$122,447 in reimbursement from independent agencies.

#### Miscellaneous Revenue

- This category includes contributions from private sources and overtime reimbursement charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining as well as the addition of 7 positions for FY 23, as detailed below in the Authorized Position Cap section.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by a net increase in worker's compensation insurance costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include decreases of \$301,161 in fleet vehicle replacement and \$121,476 in computer maintenance and security. These were somewhat offset with a \$384,780 increase in fleet part, oil and gas charges.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and aviation/hull insurance.

#### Professional and Contractual Services

- This category includes various small expenditures for professional services.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$1,239,190 in rental costs, \$570,899 in repairs and maintenance, \$252,100 in clothing, uniforms, and safety equipment, and \$248,801 in other operating supplies. The increase in this category is almost entirely driven by a \$1,009,413 increase in rental costs, although this is somewhat offset by smaller decreases in other expenditures within this category.

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by seven positions due to JSO reallocation. Part time hours decreased by 482 hours due to JSO reallocation.

**General Fund Operating  
PE:Patrol & Enforcement  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	3,172,127	2,722,269	3,221,162	18.3%	498,893
Revenue From City Agencies	1,641,757	3,647,584	3,999,091	9.6%	351,507
Fines and Forfeits	57,506	0	0	0.0%	0
Miscellaneous Revenue	3,153,083	5,496,821	3,910,864	(28.9%)	(1,585,957)
Pension Fund Contributions	60	0	0	0.0%	0
	<u><b>8,024,533</b></u>	<u><b>11,866,674</b></u>	<u><b>11,131,117</b></u>	<u><b>(6.2%)</b></u>	<u><b>(735,557)</b></u>

<b>EXPENDITURES</b>					
Salaries	112,372,784	115,998,305	121,666,009	4.9%	5,667,704
Salary & Benefit Lapse	0	(1,067,665)	(1,212,287)	13.5%	(144,622)
Pension Costs	48,925,006	55,158,663	57,652,088	4.5%	2,493,425
Employer Provided Benefits	19,729,327	20,878,342	23,791,054	14.0%	2,912,712
Internal Service Charges	17,968,440	18,877,560	20,233,950	7.2%	1,356,390
Insurance Costs and Premiums - Allocations	3,402,240	3,526,179	4,188,729	18.8%	662,550
Professional and Contractual Services	44,416	49,450	51,950	5.1%	2,500
Other Operating Expenses	915,803	906,220	972,668	7.3%	66,448
Capital Outlay	104,955	2	3	50.0%	1
	<u><b>203,462,970</b></u>	<u><b>214,327,056</b></u>	<u><b>227,344,164</b></u>	<u><b>6.1%</b></u>	<u><b>13,017,108</b></u>

<b>AUTHORIZED POSITION CAP</b>	FY 21-22	FY 22-23	<b>CHANGE</b>
	<b>ADOPTED</b>	<b>PROPOSED</b>	
Authorized Positions	1,366	1,354	(12)
Part-Time Hours	137,484	135,262	(2,222)

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Patrol	121,121,541	124,027,385	128,238,856	3.4%	4,211,471
Patrol Support	70,628,485	78,828,767	88,283,664	12.0%	9,454,897
Special Events-Center	11,712,945	11,470,904	10,821,644	(5.7%)	(649,260)
<b>DEPARTMENT TOTAL</b>	<u><b>203,462,970</b></u>	<u><b>214,327,056</b></u>	<u><b>227,344,164</b></u>	<u><b>6.1%</b></u>	<u><b>13,017,108</b></u>

## **JSO: PATROL & ENFORCEMENT GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth and neighborhood watch groups.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which include \$1,491,351 in off duty reimbursements, \$753,064 in civil income individual revenues, and \$327,594 in reimbursements from independent agencies. The change is mainly driven by a \$389,350 increase in off duty reimbursements.

#### Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies, including \$426,335 from the Mayor's Office and \$3,589,298 for ASM (formerly SMG) overtime.

#### Miscellaneous Revenue

- This category houses overtime reimbursement charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining. This was somewhat offset by a reduction in costs associated with the removal of 12 positions and 2,222 part time hours for FY 23, as detailed below in the Authorized Position Cap section. Additional contributing factors include decreases of \$358,728 in overtime and \$168,560 in leave sellback.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is almost entirely due to a \$2,380,980 increase in fleet part/oil/gas, although this was somewhat offset by decreases of \$921,581 in fleet vehicle replacement, and \$333,889 in computer system maintenance and security.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance, miscellaneous insurance, and aviation/hull insurance.

#### Professional and Contractual Services

- This category houses the veterinarian services contract for JSO animals.

#### Other Operating Expenses

- This category is made of various items, the largest of which include \$581,341 in other operating supplies and \$245,758 in repairs and maintenance. The change in this category is primarily driven by a \$186,785 increase in other operating supplies, although this was somewhat offset by a \$123,755 decrease in repairs and maintenance.

#### **AUTHORIZED POSITION CAP**

The authorized position cap decreased by twelve positions due to JSO reallocation. Part time hours decreased by 2,222 hours due to JSO reallocation.

**General Fund Operating  
PP:Personnel & Professional Standards  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	542,106	433,400	524,000	20.9%	90,600
Miscellaneous Revenue	59,247	54,200	55,600	2.6%	1,400
Pension Fund Contributions	72	0	0	0.0%	0
	<u>601,424</u>	<u>487,600</u>	<u>579,600</u>	<u>18.9%</u>	<u>92,000</u>
<b>EXPENDITURES</b>					
Salaries	13,211,973	14,614,307	16,814,095	15.1%	2,199,788
Salary & Benefit Lapse	0	(784,804)	(1,026,301)	30.8%	(241,497)
Pension Costs	5,532,724	6,902,296	6,577,635	(4.7%)	(324,661)
Employer Provided Benefits	1,887,475	2,274,314	2,652,216	16.6%	377,902
Internal Service Charges	398,700	834,413	729,642	(12.6%)	(104,771)
Insurance Costs and Premiums - Allocations	53,966	68,266	74,866	9.7%	6,600
Professional and Contractual Services	1,043,929	1,213,500	1,254,800	3.4%	41,300
Other Operating Expenses	1,702,490	3,934,320	4,025,353	2.3%	91,033
Capital Outlay	(400)	1	1	0.0%	0
	<u>23,830,856</u>	<u>29,056,613</u>	<u>31,102,307</u>	<u>7.0%</u>	<u>2,045,694</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	171	183	12
Part-Time Hours	60,649	65,099	4,450

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Human Resources-Center	11,175,921	10,437,996	12,355,875	18.4%	1,917,879
Professional Standards	12,654,935	18,618,617	18,746,432	0.7%	127,815
<b>DEPARTMENT TOTAL</b>	<u>23,830,856</u>	<u>29,056,613</u>	<u>31,102,307</u>	<u>7.0%</u>	<u>2,045,694</u>

## **JSO: PERSONNEL & PROFESSIONAL STANDARDS GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

### **REVENUE**

#### Charges for Services

- This category houses criminal justice education revenue.

#### Miscellaneous Revenue

- This category includes miscellaneous services and charges and instructor's fees.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining as well as the addition of 12 positions for FY 23, as detailed below in the Authorized Position Cap section. An additional contributing factor includes a \$239,428 increase in part time salaries due to increased part time hours.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by net increases in worker's compensation insurance costs. A portion of the increase is related to the additional positions.

#### Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

#### Professional and Contractual Services

- This category houses the psychological testing contract for new hires.

#### Other Operating Expenses

- This category is made of various items, the largest of which include \$1.8 million in hardware-software maintenance and licenses, \$838,732 in combined employee training, and \$728,800 in clothing, uniforms, and safety equipment.

### **AUTHORIZED POSITION CAP**

The authorized position cap increased by twelve positions due to JSO reallocation. Part time hours increased by 4,450 hours due to JSO reallocation.

**General Fund Operating  
PS:Police Services  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	2,085,222	1,491,907	1,574,400	5.5%	82,493
Revenue From City Agencies	1,634,328	1,628,734	1,785,394	9.6%	156,660
Fines and Forfeits	275,008	252,900	263,000	4.0%	10,100
Miscellaneous Revenue	6,156	2,200	3,800	72.7%	1,600
	<u><b>4,000,714</b></u>	<u><b>3,375,741</b></u>	<u><b>3,626,594</b></u>	<u><b>7.4%</b></u>	<u><b>250,853</b></u>

<b>EXPENDITURES</b>					
Salaries	18,830,263	19,214,974	21,350,108	11.1%	2,135,134
Salary & Benefit Lapse	0	(702,406)	(919,827)	31.0%	(217,421)
Pension Costs	4,224,388	4,640,629	5,214,722	12.4%	574,093
Employer Provided Benefits	3,000,247	3,220,430	3,241,214	0.6%	20,784
Internal Service Charges	7,521,617	5,330,787	4,945,144	(7.2%)	(385,643)
Insurance Costs and Premiums	2,100	2,730	1,435	(47.4%)	(1,295)
Insurance Costs and Premiums - Allocations	181,728	171,744	180,255	5.0%	8,511
Professional and Contractual Services	16,786	33,900	23,800	(29.8%)	(10,100)
Other Operating Expenses	13,355,478	14,740,503	15,452,869	4.8%	712,366
Capital Outlay	691,169	1	2	100.0%	1
	<u><b>47,823,775</b></u>	<u><b>46,653,292</b></u>	<u><b>49,489,722</b></u>	<u><b>6.1%</b></u>	<u><b>2,836,430</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	
		<b>ADOPTED</b>	<b>PROPOSED</b>	<b>CHANGE</b>
Authorized Positions		351	348	(3)
Part-Time Hours		34,692	39,244	4,552

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Budget	1,640,524	1,563,940	1,680,876	7.5%	116,936
Support Services	46,183,251	45,089,352	47,808,846	6.0%	2,719,494
<b>DEPARTMENT TOTAL</b>	<u><b>47,823,775</b></u>	<u><b>46,653,292</b></u>	<u><b>49,489,722</b></u>	<u><b>6.1%</b></u>	<u><b>2,836,430</b></u>

## **JSO: POLICE SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which include \$877,800 in sheriff's fines and estreatures, \$301,100 in police report revenues, \$180,700 in alarm permit fees of, and \$147,100 in property room fund revenue. The change in this category is mainly due to increases of \$50,700 in sheriff's fines and estreatures and \$22,900 in property room fund revenue, although these are somewhat offset by smaller reductions in other revenues within this category.

#### Revenue from City Agencies

- This category houses the 911 emergency user fee fund (SF10701) for reimbursement for call taker salaries.

#### Fines and Forfeits

- This category houses the alarm citations revenue.

#### Miscellaneous Revenue

- This category houses miscellaneous sales and charges revenue.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1, 2021, and October 1, 2022, related to collective bargaining. This was somewhat offset by a reduction in costs associated with the removal of 3 positions, as detailed below in the Authorized Position Cap section. Additional contributing factors include increases of \$72,611 in part time salaries due to increased part time hours and \$228,504 in overtime salaries.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include decreases of \$1,007,390 in ITD systems development and \$487,062 in radio equipment refresh costs. These were somewhat offset with increases of \$912,442 in radio allocation costs, \$194,674 in utility allocation costs and \$135,816 in building maintenance costs.

#### Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

#### Insurance Costs and Premiums - Allocations

This category includes costs for general liability insurance and miscellaneous insurance.

#### Professional and Contractual Services

- This category houses the contract costs for deaf/blind/foreign language interpretation.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$6,131,116 in hardware-software maintenance and licenses, \$3,475,870 in clothing, uniforms, and safety equipment, and \$1,347,266 in lease purchase equipment agreements. The change in this category is driven by several factors, the largest of which include increases of \$286,797 in clothing, uniforms, and safety equipment, \$99,317 in hardware-software maintenance and licenses, and \$82,400 in other operating supplies.

#### **AUTHORIZED POSITION CAP**

The authorized position cap decreased by three positions due to JSO reallocation. Part time hours increased by 4,552 hours due to JSO reallocation.

City of Jacksonville, Florida  
 FD\_10701 911 Emergency User Fee  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	5,094,340	4,922,499	5,064,732	2.9%	142,233
Investment Pool / Interest Earnings	76,720	72,000	71,280	(1.0%)	(720)
Transfers from Fund Balance	0	382,594	482,500	26.1%	99,906
	<u>5,171,060</u>	<u>5,377,093</u>	<u>5,618,512</u>	<u>4.5%</u>	<u>241,419</u>
<b>EXPENDITURES</b>					
Salaries	240,548	241,863	239,466	(1.0%)	(2,397)
Pension Costs	101,630	116,424	119,593	2.7%	3,169
Employer Provided Benefits	24,820	25,447	23,877	(6.2%)	(1,570)
Internal Service Charges	22,724	22,177	19,926	(10.2%)	(2,251)
Inter-Departmental Billing	1,951,985	1,955,129	2,079,868	6.4%	124,739
Insurance Costs and Premiums - Allocations	1,068	1,200	1,152	(4.0%)	(48)
Professional and Contractual Services	52	0	0	0.0%	0
Other Operating Expenses	2,335,350	2,571,842	2,596,619	1.0%	24,777
Capital Outlay	39,606	387,500	482,500	24.5%	95,000
Indirect Cost	69,839	55,511	55,511	0.0%	0
	<u>4,787,622</u>	<u>5,377,093</u>	<u>5,618,512</u>	<u>4.5%</u>	<u>241,419</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	0	0	0

## **911 EMERGENCY USER FEE SUBFUND 10701**

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### **BACKGROUND**

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware, and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

### **REVENUE**

#### Charges for Services

- This category includes fees from landlines, wireless and prepaid cellphones.

#### Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- This category includes pay increases effective October 1st, 2021, and October 1st, 2022, related to collective bargaining. The decrease in this category is due to the transfer of a percentage of three employees’ salary costs to the JSO FY 23 general fund operating budget.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease in this category is due to the transfer of a percentage of three employees’ salary costs to the JSO FY 23 general fund operating budget.

#### Internal Service Charges

- This category houses the computer system maintenance and security costs provided to the department.

#### Inter-Departmental Billing

- This category houses the contribution to the Sheriff’s Office and the Fire and Rescue Department for call takers’ salaries. There is reciprocal revenue in the General Fund budgets for both departments.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category consists of various expenditures, the largest of which include \$919,300 in telephone and telegraph costs, \$673,221 in hardware/software maintenance and licenses, \$478,948 in miscellaneous services and charges, and \$456,100 in repairs and maintenance. The change in this category is mainly driven by an increase of \$51,600 in telephone and telegraph costs, although this was somewhat offset with a decrease of \$30,823 in miscellaneous services and charges.

#### Capital Outlay

- This amount represents funding for the replacement of obsolete equipment.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

## Parks, Recreation and Community Services

**General Fund Operating  
PR: Parks, Recreation & Community Services  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	311,796	348,500	356,500	2.3%	8,000
Miscellaneous Revenue	360,419	517,100	552,575	6.9%	35,475
	<u>672,214</u>	<u>865,600</u>	<u>909,075</u>	<u>5.0%</u>	<u>43,475</u>
<b>EXPENDITURES</b>					
Salaries	14,221,861	14,671,181	15,820,054	7.8%	1,148,873
Pension Costs	2,632,259	2,933,745	3,097,858	5.6%	164,113
Employer Provided Benefits	2,693,925	2,725,418	2,706,014	(0.7%)	(19,404)
Internal Service Charges	8,791,867	8,988,380	10,511,202	16.9%	1,522,822
Insurance Costs and Premiums - Allocations	952,680	1,016,958	1,211,273	19.1%	194,315
Professional and Contractual Services	8,703,165	9,474,689	9,685,682	2.2%	210,993
Other Operating Expenses	6,278,272	6,646,800	6,834,044	2.8%	187,244
Capital Outlay	97,281	3	3	0.0%	0
Grants, Aids & Contributions	25,000	3,058,132	3,058,132	0.0%	0
	<u>44,396,309</u>	<u>49,515,306</u>	<u>52,924,262</u>	<u>6.9%</u>	<u>3,408,956</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		263	260	(3)
Part-Time Hours		300,990	300,990	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Recreation and Community Programming	25,860,147	26,476,574	28,919,819	9.2%	2,443,245
Disabled Services	663,547	711,638	778,015	9.3%	66,377
Natural and Marine Resources	1,943,239	2,038,095	2,130,071	4.5%	91,976
Parks, Recreation & Community Services - Office of the Director	2,845,312	2,852,131	3,207,650	12.5%	355,519
Senior Services-Center	2,927,453	6,223,204	6,432,920	3.4%	209,716
Social Services	9,601,670	10,291,719	10,570,266	2.7%	278,547
Sport and Entertainment	554,942	921,945	885,521	(4.0%)	(36,424)
<b>DEPARTMENT TOTAL</b>	<u>44,396,309</u>	<u>49,515,306</u>	<u>52,924,262</u>	<u>6.9%</u>	<u>3,408,956</u>

## **PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

### **REVENUE**

#### Charges for Services

- This category includes revenue from organized events, tennis lessons, summer camps and docks. The change in this category is primarily attributable to an expected increase in usage of the City's parks and services during FY 23.

#### Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change in this category is primarily attributable to an expected increase in usage of the City's parks and services during FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is driven by several factors, the largest of which include increases of \$906,932 in utility allocation costs, \$218,573 in building maintenance costs, and \$171,677 in fleet part, oil and gas costs.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category includes funding for various State mandated programs for mental health and substance abuse programs, residential and homeless services, indigent burial program, the operation and management of Hemming Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community and senior centers, and other operation and maintenance services. The change in this category is almost entirely driven by increases of \$116,044 in security guard service costs and \$94,949 in professional services.

#### Other Operating Expenses

- This category is made of various expenditures, the largest of which include \$1,346,875 in combined repairs and maintenance costs (including supplies and repairs to building and equipment),

\$1,230,853 in state mandated funding for the Baker Act, and \$1,047,974 in rent / mortgage subsidy funding. The net change in this category is due to several factors, the largest of which include increases of \$71,240 in large volume container sanitation, \$56,308 in repairs and maintenance costs, and \$53,000 in chemicals and drugs for maintaining the City's pools and fountains.

**Grants, Aids and Contributions**

- This is the City's match for the Senior Service Program grant which is listed on 2022-504 Schedule B1b. The grant provides activities and programs that promote healthy living for citizens of Duval County that are 60 years of age and over.

**AUTHORIZED POSITION CAP**

The authorized position cap has decreased by 3 positions during the FY23 budget process. Part-time hours are unchanged.

City of Jacksonville, Florida  
 FD\_00113 Special Events - General Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	18,055	156,000	312,000	100.0%	156,000
Miscellaneous Revenue	10,970	273,209	531,918	94.7%	258,709
Investment Pool / Interest Earnings	39,043	14,737	54,799	271.8%	40,062
Transfers From Other Funds	4,506,982	9,426,652	9,982,981	5.9%	556,329
	<b>4,575,050</b>	<b>9,870,598</b>	<b>10,881,698</b>	<b>10.2%</b>	<b>1,011,100</b>
<b>EXPENDITURES</b>					
Salaries	824,128	1,064,836	1,074,565	0.9%	9,729
Salary & Benefit Lapse	0	(10,410)	(10,231)	(1.7%)	179
Pension Costs	117,985	106,805	113,353	6.1%	6,548
Employer Provided Benefits	115,517	128,124	119,072	(7.1%)	(9,052)
Internal Service Charges	330,425	330,337	408,489	23.7%	78,152
Insurance Costs and Premiums - Allocations	135,502	56,140	74,704	33.1%	18,564
Professional and Contractual Services	95,086	200,501	254,636	27.0%	54,135
Other Operating Expenses	1,184,657	4,992,389	8,292,234	66.1%	3,299,845
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	1,652,905	554,875	554,875	0.0%	0
Contingencies	0	2,447,000	0	(100.0%)	(2,447,000)
	<b>4,456,205</b>	<b>9,870,598</b>	<b>10,881,698</b>	<b>10.2%</b>	<b>1,011,100</b>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
	Authorized Positions	13	13	0	
	Part-Time Hours	4,160	4,160	0	

## **SPECIAL EVENTS – GENERAL FUND SUBFUND 00113**

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### **BACKGROUND**

The Office of Special Events is an activity within the Office of Sports and Entertainment. Special Events is in its own subfund (00113) that is project-driven to better track event revenue and costs and provide transparency.

### **REVENUE**

#### Charges for Services

- This represents anticipated revenue from the sale of tickets for the annual Florida/Georgia game. The change in this category is due to an expected increase in ticket and parking sales for the game during FY 23 as it returns to pre-pandemic activity levels.

#### Miscellaneous Revenue

- This represents revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, as well as overtime reimbursement charges. The change in this category is primarily due to anticipated cost increases associated with the club riser costs for the Florida / Georgia game during FY 23.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Other Funds

- This represents the subsidy from the General Fund Operating (SF 00111) required to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by many factors, the largest of which is a \$65,629 increase in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

#### Professional and Contractual Services

- This amount represents security guard service costs for city sponsored special events. The increase in this account is due to a contractual increase in charges for security guard services.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$3,447,000 in event contribution costs related to the annual Florida/Georgia Game, \$2,819,685 in miscellaneous services and charges, and \$1,742,760 in equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game. The change in this category is primarily driven by a \$2,793,225 increase in contractual required event contribution costs for FY 23, as well as an increase of \$461,905 in miscellaneous services and charges, and \$50,000 in new credit card fee costs associated with a transition to cashless events.

#### Grants, Aids & Contributions

- This category includes \$470,000 in travel related expenses for the Annual Florida/Georgia game and a \$84,875 contribution for the annual Bob Hayes Invitational track meet.

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
FD\_11301 Huguenot Park  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	893,140	823,000	830,000	0.9%	7,000
Miscellaneous Revenue	10,936	4,500	8,000	77.8%	3,500
Investment Pool / Interest Earnings	2,002	0	3,219	0.0%	3,219
Transfers From Other Funds	31,479	120,206	241,096	100.6%	120,890
	<u>937,557</u>	<u>947,706</u>	<u>1,082,315</u>	<u>14.2%</u>	<u>134,609</u>
<b>EXPENDITURES</b>					
Salaries	373,110	381,179	431,480	13.2%	50,301
Salary & Benefit Lapse	0	(4,949)	(4,770)	(3.6%)	179
Pension Costs	72,405	86,040	98,710	14.7%	12,670
Employer Provided Benefits	84,280	81,350	93,499	14.9%	12,149
Internal Service Charges	210,866	207,290	262,659	26.7%	55,369
Insurance Costs and Premiums - Allocations	12,281	8,044	5,760	(28.4%)	(2,284)
Professional and Contractual Services	20	716	716	0.0%	0
Other Operating Expenses	68,732	68,742	74,967	9.1%	6,225
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	112,819	119,292	119,292	0.0%	0
	<u>934,513</u>	<u>947,706</u>	<u>1,082,315</u>	<u>14.2%</u>	<u>134,609</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
	Authorized Positions	10	10	0	
	Part-Time Hours	1,529	1,529	0	

## HUGUENOT PARK SUBFUND 11301

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### **BACKGROUND**

Section 111.125: The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

### **REVENUE**

#### Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes.

#### Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/laundry/ concession commissions.

#### Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$86,671 in guard service allocation costs, \$39,269 in citywide building maintenance, and \$38,118 in Computer System Maintenance and Security. The change in this category is primarily attributable to increases of \$21,476 in guard service allocation costs and \$18,416 in utilities allocation costs.

#### Insurance Costs and Premiums - Allocations

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

#### Other Operating Expenses

- This category includes \$715 for uniform cleaning costs.

#### Other Operating Expenses

- This category includes a variety of items, the largest of which include \$20,850 in repairs and maintenance, \$15,000 in credit card fees, \$10,875 in other operating supplies, and \$10,786 in

miscellaneous services and charges. The change in this category is driven by increases of \$5,000 in credit card fees and \$2,500 in large volume container sanitation costs, these have been somewhat offset by small decreases in various account within this category.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11302 Kathryn A Hanna Park Improvement  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,816,988	2,152,182	2,525,000	17.3%	372,818
Miscellaneous Revenue	89,559	78,450	95,450	21.7%	17,000
Investment Pool / Interest Earnings	12,532	4,469	15,380	244.1%	10,911
	<u>2,919,079</u>	<u>2,235,101</u>	<u>2,635,830</u>	<u>17.9%</u>	<u>400,729</u>
<b>EXPENDITURES</b>					
Salaries	655,811	649,339	722,799	11.3%	73,460
Salary & Benefit Lapse	0	(8,057)	(8,120)	0.8%	(63)
Pension Costs	131,841	108,451	117,751	8.6%	9,300
Employer Provided Benefits	173,167	168,682	164,669	(2.4%)	(4,013)
Internal Service Charges	596,120	598,922	671,514	12.1%	72,592
Insurance Costs and Premiums - Allocations	76,155	46,432	38,504	(17.1%)	(7,928)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	162,494	494,013	511,394	3.5%	17,381
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	143,091	177,316	177,316	0.0%	0
Transfers to Other Funds	200,000	0	240,000	0.0%	240,000
	<u>2,138,679</u>	<u>2,235,101</u>	<u>2,635,830</u>	<u>17.9%</u>	<u>400,729</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	17	17	0
Part-Time Hours	3,918	3,918	0

## **KATHRYN A HANNA PARK IMPROVEMENT SUBFUND 11302**

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### **BACKGROUND**

Section 111.125: The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

### **REVENUE**

#### Charges for Services

- This amount represents estimated revenue for camper rentals, entrance fees and annual passes.

#### Miscellaneous Revenue

- This amount includes various smaller sources of revenue, the largest of which includes \$75,000 in city facility rental revenue.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$335,294 in utility allocation costs, and \$137,898 in security guard service allocation costs. The change in this category is mostly driven by increases of \$28,324 in utility allocations costs and \$25,681 in security guard service allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- This category includes a variety of items, the largest of which include \$326,327 in repairs and maintenance, \$70,000 in credit card fees, and \$45,000 in miscellaneous services and charges. The change in this category is due to several factors, including a \$20,000 increase in credit card fees. The increases in this category are somewhat offset by a \$10,219 decrease in miscellaneous services and charges.

Indirect Cost

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

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project(s):
  - Hanna Park: Parking Lot 11 \$240,000

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11306 Florida Boater Improvement Program  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	107,694	120,000	115,000	(4.2%)	(5,000)
Investment Pool / Interest Earnings	466	387	463	19.6%	76
	<u>108,161</u>	<u>120,387</u>	<u>115,463</u>	<u>(4.1%)</u>	<u>(4,924)</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	126,544	120,387	115,463	(4.1%)	(4,924)
	<u>126,544</u>	<u>120,387</u>	<u>115,463</u>	<u>(4.1%)</u>	<u>(4,924)</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>CHANGE</b>	
		<b>ADOPTED</b>	<b>PROPOSED</b>		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	
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## **FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 11306**

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### **BACKGROUND**

Section 110.413 / Florida Statute 328.66: The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

### **REVENUE**

#### Charges for Services

- This amount represents the anticipated FY 23 revenue for boat registration fees.

#### Investment Pool / Interest Earnings

- This represents an appropriation of existing interest earnings from pooled cash in this all years subfund.

### **EXPENDITURES**

#### Professional and Contractual Services

- The budgeted amount of \$115,463 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

City of Jacksonville, Florida  
 FD\_11308 Cecil Field Commerce Center  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	54,404	131,000	111,000	(15.3%)	(20,000)
Miscellaneous Revenue	4,018	9,000	4,500	(50.0%)	(4,500)
Investment Pool / Interest Earnings	384	0	0	0.0%	0
Transfers From Other Funds	1,261,932	1,287,712	1,313,736	2.0%	26,024
	<u>1,320,738</u>	<u>1,427,712</u>	<u>1,429,236</u>	<u>0.1%</u>	<u>1,524</u>
<b>EXPENDITURES</b>					
Salaries	335,039	480,934	479,010	(0.4%)	(1,924)
Salary & Benefit Lapse	0	(2,622)	(3,035)	15.8%	(413)
Pension Costs	61,999	68,144	80,136	17.6%	11,992
Employer Provided Benefits	61,176	60,757	60,404	(0.6%)	(353)
Internal Service Charges	79,925	70,864	64,236	(9.4%)	(6,628)
Insurance Costs and Premiums - Allocations	5,094	5,578	6,228	11.7%	650
Professional and Contractual Services	588,088	545,926	545,926	0.0%	0
Other Operating Expenses	9,641	18,498	16,698	(9.7%)	(1,800)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	150,241	179,631	179,631	0.0%	0
	<u>1,291,203</u>	<u>1,427,712</u>	<u>1,429,236</u>	<u>0.1%</u>	<u>1,524</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
	Authorized Positions	6	6	0	
	Part-Time Hours	24,000	24,000	0	

## CECIL FIELD COMMERCE CENTER SUBFUND 11308

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### **BACKGROUND**

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

### **REVENUE**

#### Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees.

#### Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

#### Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is mainly due to a reduction of \$15,909 in part time salaries, which is mostly offset by the pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly due to reductions in computer system maintenance and security and utility allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

#### Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

#### Other Operating Expenses

- This category consists of various small items, the largest of which include \$7,000 in other operating supplies and \$3,000 in clothing, uniforms and safety equipment.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11312 Cecil Commerce Center  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	1,230	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,761,744	2,847,721	2,655,756	(6.7%)	(191,965)
Investment Pool / Interest Earnings	66,140	84,423	112,791	33.6%	28,368
	<u>3,829,114</u>	<u>2,933,394</u>	<u>2,769,797</u>	<u>(5.6%)</u>	<u>(163,597)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	3,509	0	0	0.0%	0
Insurance Costs and Premiums - Allocations	168,626	184,110	225,914	22.7%	41,804
Professional and Contractual Services	1,936,716	2,096,594	2,097,506	0.0%	912
Other Operating Expenses	51,250	513,751	301,250	(41.4%)	(212,501)
Supervision Allocation	145,936	135,056	141,244	4.6%	6,188
Indirect Cost	54,735	3,883	3,883	0.0%	0
	<u>2,360,771</u>	<u>2,933,394</u>	<u>2,769,797</u>	<u>(5.6%)</u>	<u>(163,597)</u>

AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## CECIL COMMERCE CENTER SUBFUND 11312

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### **BACKGROUND**

Code Section 111.625: This 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.

### **REVENUE**

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

#### Office of Economic Development

##### Miscellaneous Revenue

- This represents anticipated FY 23 revenue in rental of city facilities and proceeds from the sale of property.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry grants (QTI) and the Economic Development Manufacturing Employer grant (EDME).

#### Office of Economic Development

##### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

##### Professional and Contractual Services

- This category includes funding for the building and property maintenance contract at Cecil Field and for forestry management services by the Florida Forest Service.

##### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

##### Indirect Cost

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

City of Jacksonville, Florida  
 FD\_45102 Equestrian Center-NFES Horse  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	1,415	800	1,488	86.0%	688
Transfers From Other Funds	466,139	465,339	570,421	22.6%	105,082
	<u>467,554</u>	<u>466,139</u>	<u>571,909</u>	<u>22.7%</u>	<u>105,770</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	417,990	466,139	571,909	22.7%	105,770
	<u>417,990</u>	<u>466,139</u>	<u>571,909</u>	<u>22.7%</u>	<u>105,770</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23		
		ADOPTED	PROPOSED	CHANGE	
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	
<hr/>					

## **EQUESTRIAN CENTER – NFES HORSE SUBFUND 45102**

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### **BACKGROUND**

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. This subfund houses the City's subsidy to the NEFL equestrian society.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

Transfers from Other Funds

- Funding from the Taye' Brown Regional trust within subfund 43303 and the General Fund Operating fund (SF 00111) is transferred into this fund to pay the City's subsidy to the NEFL equestrian society.

### **EXPENDITURES**

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 23.

City of Jacksonville, Florida  
 FD\_46101 Sports Complex CIP  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	6,836,387	6,625,000	8,813,620	33.0%	2,188,620
Investment Pool / Interest Earnings	47,052	0	0	0.0%	0
Transfers From Other Funds	667,633	0	0	0.0%	0
	<u>7,551,073</u>	<u>6,625,000</u>	<u>8,813,620</u>	<u>33.0%</u>	<u>2,188,620</u>
<b>EXPENDITURES</b>					
Capital Outlay	1,524,924	1,025,631	3,337,110	225.4%	2,311,479
Debt Service	1,757,997	3,225,844	3,105,985	(3.7%)	(119,859)
Transfers to Other Funds	2,123,525	2,373,525	2,370,525	(0.1%)	(3,000)
	<u>5,406,446</u>	<u>6,625,000</u>	<u>8,813,620</u>	<u>33.0%</u>	<u>2,188,620</u>

AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## **SPORTS COMPLEX CIP SUBFUND 46101**

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### **BACKGROUND**

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Baseball Stadium.

### **REVENUE**

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 23. The increase is due to post covid\_19 recovery.

### **EXPENDITURES**

Capital Outlay

- This category contains the remaining balance, after paying debt service, which is put towards projects for FY 23.

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 23 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

- This budget represents a transfer to the City Venues – Debt Service subfund (SF 47105) to pay the debt service related to the amphitheater / flex field.

City of Jacksonville, Florida  
 FD\_47101 City Venues-City  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	7,597,306	7,225,000	9,600,000	32.9%	2,375,000
Other Taxes	2,000,004	2,000,004	2,000,004	0.0%	0
Charges for Services	48,279	244,170	244,170	0.0%	0
Miscellaneous Revenue	4,689,486	4,669,011	4,693,030	0.5%	24,019
Investment Pool / Interest Earnings	(46,230)	0	0	0.0%	0
Transfers From Other Funds	19,893,623	22,707,521	21,400,200	(5.8%)	(1,307,321)
	<b>34,182,468</b>	<b>36,845,706</b>	<b>37,937,404</b>	<b>3.0%</b>	<b>1,091,698</b>
<b>EXPENDITURES</b>					
Internal Service Charges	287,863	363,729	334,016	(8.2%)	(29,713)
Insurance Costs and Premiums - Allocations	2,088,520	2,280,297	2,798,062	22.7%	517,765
Professional and Contractual Services	481,542	229,152	867,746	278.7%	638,594
Other Operating Expenses	5,526,153	5,445,025	5,777,865	6.1%	332,840
Capital Outlay	424,721	565,001	605,001	7.1%	40,000
Debt Service	9,983,231	10,193,737	8,705,759	(14.6%)	(1,487,978)
Transfers to Other Funds	12,953,167	17,768,765	18,848,955	6.1%	1,080,190
	<b>31,745,197</b>	<b>36,845,706</b>	<b>37,937,404</b>	<b>3.0%</b>	<b>1,091,698</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## CITY VENUES - CITY SUBFUND 47101

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### **BACKGROUND**

ASM Global was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund contains the City's costs related to these venues.

### **REVENUE**

#### Bed / Tourist Development Tax

- This budgeted amount represents a 2 Cent Tourist Development Tax. The increase is due to post covid\_19 recovery.

#### Other Taxes

- This budgeted amount represents the anticipated State sales tax rebate.

#### Charges for Services

- This budgeted amount represents the anticipated daily parking fee revenue.

#### Miscellaneous Revenue

- This category includes rental revenue from the Jacksonville Jaguars of \$3,886,040 pursuant to exhibit D of amendment 12 of the contract, \$590,892 in naming rights revenue at the Vystar Veterans Memorial Arena pursuant to 2019-065-E exhibit F and \$216,098 in rental revenue for baseball grounds pursuant to section 6 of rental agreement.

#### Transfers From Other Funds

- This represents a subsidy from the General Fund Operating fund (SF 00111) to balance up this fund.

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is due to the removal of \$30,000 in one-time funding to purchase golf carts in FY22.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The increase is being driven by an increase in the City's property insurance premium.

#### Professional and Contractual Services

- This category houses the ASM Global management and incentive fees pursuant to Ordinance 2017-375-E.

#### Other Operating Expenses

- This category houses the various utility expenditures at City venues.

#### Capital Outlay

- This category houses funding for various capital maintenance items at the venues.

#### Debt Service

- This represents debt service payments for previously funded capital projects which are being transferred to the City Venues – Debt Service fund (SF 47105).

Transfers to Other Funds

- This category contains a \$18,789,866 transfer to the City Venues – ASM fund (SF 47102) to balance up that subfund and a \$59,089 transfer to the Jacksonville Veterans Memorial trust (SF 11518) pursuant to the naming rights agreement.

City of Jacksonville, Florida  
 FD\_47102 City Venues-ASM  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	8,743,608	10,133,125	14,453,643	42.6%	4,320,518
Miscellaneous Revenue	4,193,139	7,619,918	9,614,207	26.2%	1,994,289
Investment Pool / Interest Earnings	14,154	7,000	1,000	(85.7%)	(6,000)
Transfers From Other Funds	12,797,470	17,711,397	18,789,866	6.1%	1,078,469
	<u>25,748,371</u>	<u>35,471,440</u>	<u>42,858,716</u>	<u>20.8%</u>	<u>7,387,276</u>
<b>EXPENDITURES</b>					
Salaries	5,092,010	6,915,072	7,978,465	15.4%	1,063,393
Pension Costs	10,361	125,031	180,336	44.2%	55,305
Employer Provided Benefits	1,822,639	2,164,784	2,621,225	21.1%	456,441
Insurance Costs and Premiums	517,405	742,838	771,677	3.9%	28,839
Professional and Contractual Services	16,100,444	18,125,677	21,082,589	16.3%	2,956,912
Other Operating Expenses	8,251,837	7,398,038	8,594,594	16.2%	1,196,556
Capital Outlay	0	0	1,629,830	0.0%	1,629,830
	<u>31,794,696</u>	<u>35,471,440</u>	<u>42,858,716</u>	<u>20.8%</u>	<u>7,387,276</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CITY VENUES - ASM SUBFUND 47102**

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### **BACKGROUND**

ASM Global was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund shows ASM's costs related to these venues in the City's financial format.

### **REVENUE**

#### Charges for Services

- This category represents ASM's estimated parking and ticket surcharge fees collected from events across the City's venues as well as contractual services revenue.

#### Miscellaneous Revenue

- This category represents ASM's estimated concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges.

#### Investment Pool / Interest Earnings

- This represents ASM's anticipated interest earnings for FY 23.

#### Transfers From Other Funds

- This represents a subsidy from the City Venues – City fund (SF 47101) to balance up this fund.

### **EXPENDITURES**

#### Salaries

#### Pension

#### Employer Provided Benefits

- These categories represent the salary and benefit costs for ASM personnel who operate the City's venues. The increase is partially due to additional funding of \$765,000 provided to add positions and make payroll market adjustments.

#### Insurance Costs and Premiums

- This category contains ASM's general insurance costs for events.

#### Professional and Contractual Services

- This category represents payment of overtime for public safety (police and fire) personnel to staff various events within the City's venues as well as contractual services for cleaning and security.

#### Other Operating Expenses

- This category represents a variety of expenditures the largest of which are repairs and maintenance (\$5,481,885), event contribution (\$567,041), telephone and data lines (\$405,000), other utilities (\$499,268) and garbage collection / sanitation (\$420,000). The increase is primarily due to a \$913,885 increase in repairs and maintenance.

#### Capital Outlay

- The FY 23 budget includes additional funding of \$50,000 for a veterans' memorial as well as \$1,579,830 for the TIAA practice fields.

City of Jacksonville, Florida  
 FD\_47103 Capital Projects-City Venues Surcharge  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,541,417	3,329,270	3,408,592	2.4%	79,322
Miscellaneous Revenue	125,803	52,451	54,024	3.0%	1,573
Investment Pool / Interest Earnings	16,729	0	0	0.0%	0
	<u>2,683,949</u>	<u>3,381,721</u>	<u>3,462,616</u>	<u>2.4%</u>	<u>80,895</u>
<b>EXPENDITURES</b>					
Capital Outlay	2,350,860	3,381,721	3,462,616	2.4%	80,895
	<u>2,350,860</u>	<u>3,381,721</u>	<u>3,462,616</u>	<u>2.4%</u>	<u>80,895</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CAPITAL PROJECTS – CITY VENUES SURCHARGE SUBFUND 47103**

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### **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 for FY23.

#### Miscellaneous Revenue

- This category includes 20% of the rental fee pursuant to 2018-574-E contract section 6.

### **EXPENDITURES**

#### Capital Outlay

- This amount represents the funding available for projects.

City of Jacksonville, Florida  
 FD\_47105 City Venues-Debt Service  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	(84)	0	0	0.0%	0
Investment Pool / Interest Earnings	0	69,486	98,736	42.1%	29,250
Debt Funding	12,649,378	0	0	0.0%	0
Transfers From Other Funds	2,123,525	2,373,525	2,370,525	(0.1%)	(3,000)
Transfer In to Pay Debt Service	17,167,449	19,131,839	44,345,396	131.8%	25,213,557
	<u>31,940,268</u>	<u>21,574,850</u>	<u>46,814,657</u>	<u>117.0%</u>	<u>25,239,807</u>
<b>EXPENDITURES</b>					
Debt Service	30,158	0	0	0.0%	0
Fiscal and Other Debt Fees	22,193,635	19,201,325	44,444,132	131.5%	25,242,807
Debt Management Fund Repayments	2,376,025	2,373,525	2,370,525	(0.1%)	(3,000)
	<u>24,599,818</u>	<u>21,574,850</u>	<u>46,814,657</u>	<u>117.0%</u>	<u>25,239,807</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	

**CITY VENUES – DEBT SERVICE  
SUBFUND 47105**

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**BACKGROUND**

This fund will receive the various transfers which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances. This includes the costs for principal, interest and fiscal agent fees. This fund receives transfers from the Better Jacksonville Trust fund (SF 11001), the Sports Complex CIP fund (SF 46101) and the City Venues – City fund (SF 47101).

**REVENUE**

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 23 which will be used to pay a portion of the debt service costs for FY 23.

Transfers From Other Funds

- This amount represents a transfer from the Sports Complex CIP (SF 46101) fund to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

Transfer in to Pay Debt Service

- This represents transfers from the various funds detailed below for the FY 23 anticipated debt service costs. The increase is being driven by increased debt service in the Better Jacksonville Trust fund (SF11001).
  - Better Jacksonville Trust fund \$32,533,652
  - Sports Complex CIP \$3,105,985
  - City Venues – City \$8,705,759

**EXPENDITURES**

Fiscal and Other Debt Fees

- This category houses both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Debt Management Fund Repayments

- This amount represents the FY 23 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

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# Planning and Development

**General Fund Operating  
PD: Planning and Development  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Permits and Fees	464,574	440,800	480,800	9.1%	40,000
Charges for Services	<u>1,616,352</u>	<u>833,000</u>	<u>1,175,000</u>	<u>41.1%</u>	<u>342,000</u>
	<b><u>2,080,926</u></b>	<b><u>1,273,800</u></b>	<b><u>1,655,800</u></b>	<b><u>30.0%</u></b>	<b><u>382,000</u></b>
<b>EXPENDITURES</b>					
Salaries	2,105,696	2,242,573	2,436,528	8.6%	193,955
Pension Costs	562,443	652,962	673,312	3.1%	20,350
Employer Provided Benefits	298,535	318,225	336,477	5.7%	18,252
Internal Service Charges	919,837	808,888	896,442	10.8%	87,554
Insurance Costs and Premiums - Allocations	10,134	11,874	45,081	279.7%	33,207
Professional and Contractual Services	241,241	692,730	626,854	(9.5%)	(65,876)
Other Operating Expenses	51,307	104,240	107,737	3.4%	3,497
Capital Outlay	4,090	1	1	0.0%	0
Supervision Allocation	<u>(144,145)</u>	<u>(71,796)</u>	<u>(36,131)</u>	<u>(49.7%)</u>	<u>35,665</u>
	<b><u>4,049,138</u></b>	<b><u>4,759,697</u></b>	<b><u>5,086,301</u></b>	<b><u>6.9%</u></b>	<b><u>326,604</u></b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	33	34	1
Part-Time Hours	5,257	5,257	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Community Planning and Development	1,414,352	1,490,368	1,554,323	4.3%	63,955
Current Planning	1,322,344	1,348,928	1,431,734	6.1%	82,806
Development Services	711,388	720,193	847,772	17.7%	127,579
Planning Office of the Director	43,840	507,303	502,156	(1.0%)	(5,147)
Transportation Planning	<u>557,214</u>	<u>692,905</u>	<u>750,316</u>	<u>8.3%</u>	<u>57,411</u>
<b>DEPARTMENT TOTAL</b>	<b><u>4,049,138</u></b>	<b><u>4,759,697</u></b>	<b><u>5,086,301</u></b>	<b><u>6.9%</u></b>	<b><u>326,604</u></b>

## **PLANNING AND DEVELOPMENT GENERAL FUND OPERATING**

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### **BACKGROUND**

The Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

### **REVENUE**

#### Permits and Fees

- This category represents revenue from the collection of right-of-way permits.

#### Charges for Services

- This category includes revenue from zoning and rezoning fees and comprehensive / amendment fees.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as the addition of one position in the authorized cap for FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is mainly attributable to the additional position and changes in employees' benefits elections.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly driven by a \$48,373 increase in Office of General Counsel services and \$39,862 for ITD replacements.

#### Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance costs.

#### Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, zoning code update costs, and floodplain review consultants. The decrease of \$65,876 is related to resiliency consulting services.

#### Other Operating Expenses

- This category includes various small expenses, the largest of which are \$21,925 for miscellaneous services and charges, \$20,000 for required public advertising, and \$17,698 for office supplies. The net increase is mainly due to a \$4,160 increase in hardware/software maintenance and licenses.

#### Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and crosses subfunds.

**AUTHORIZED POSITION CAP**

One (1) City Planner II position was added as part of the budget process. Part-time hours are unchanged.

City of Jacksonville, Florida  
 FD\_10101 Concurrency Management System  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Impact Fees and Special Assessments	248,904	140,000	200,000	42.9%	60,000
Charges for Services	560,163	405,000	510,000	25.9%	105,000
Investment Pool / Interest Earnings	11,459	6,448	11,552	79.2%	5,104
Transfers from Fund Balance	0	121,771	0	(100.0%)	(121,771)
	<u>820,526</u>	<u>673,219</u>	<u>721,552</u>	<u>7.2%</u>	<u>48,333</u>
<b>EXPENDITURES</b>					
Salaries	326,701	354,635	346,424	(2.3%)	(8,211)
Pension Costs	103,562	128,911	119,195	(7.5%)	(9,716)
Employer Provided Benefits	57,434	59,348	54,205	(8.7%)	(5,143)
Internal Service Charges	82,973	43,597	45,149	3.6%	1,552
Insurance Costs and Premiums - Allocations	3,884	3,053	1,674	(45.2%)	(1,379)
Professional and Contractual Services	13,287	2	2	0.0%	0
Other Operating Expenses	7,744	11,324	24,072	112.6%	12,748
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	32,488	29,120	31,348	7.7%	2,228
Indirect Cost	142,176	43,228	43,228	0.0%	0
Cash Carryover	0	0	56,254	0.0%	56,254
	<u>770,249</u>	<u>673,219</u>	<u>721,552</u>	<u>7.2%</u>	<u>48,333</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
	Authorized Positions	6	6	0	
	Part-Time Hours	0	0	0	

## **CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101**

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### **BACKGROUND**

The activities within this subfund manage the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit). It also manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

### **REVENUE**

#### Impact Fees and Special Assessments

- This category houses the FY 23 anticipated mobility plan management fees.

#### Charges for Services

- This revenue is made up of fees received in connection with applications and extensions, appeals, administration, enforcement, and management of the Concurrency Management System.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is mainly due to vacancies, which is somewhat offset by the pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly driven by a \$2,817 IT replacements budget.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made of various small items, the largest of which is hardware-software maintenance and licenses of \$13,897. The increase in this category is mainly driven by a one-time funding of \$13,000 for the department's Mobility Fee Calculator.

#### Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and crosses subfunds.

#### Indirect Cost

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

#### Cash Carryover

- The FY 23 estimated excess revenue is placed in a cash carryover, pending future council approved appropriations.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
FD\_15104 Building Inspection  
Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	2,500,429	1,764,282	2,414,000	36.8%	649,718
Inspection Fees	14,854,692	12,639,865	16,143,365	27.7%	3,503,500
Charges for Services	2,309,360	2,080,978	2,072,258	(0.4%)	(8,720)
Fines and Forfeits	419,924	354,870	388,620	9.5%	33,750
Miscellaneous Revenue	55,033	45,800	55,500	21.2%	9,700
Investment Pool / Interest Earnings	168,513	109,188	161,434	47.8%	52,246
Transfers from Fund Balance	0	1,435,016	0	(100.0%)	(1,435,016)
	<b>20,307,950</b>	<b>18,429,999</b>	<b>21,235,177</b>	<b>15.2%</b>	<b>2,805,178</b>
<b>EXPENDITURES</b>					
Salaries	9,545,548	10,029,289	10,869,244	8.4%	839,955
Salary & Benefit Lapse	0	(145,732)	(144,354)	(0.9%)	1,378
Pension Costs	2,350,543	2,780,112	2,967,765	6.7%	187,653
Employer Provided Benefits	1,772,800	1,843,939	1,911,655	3.7%	67,716
Internal Service Charges	4,991,704	2,166,298	2,844,901	31.3%	678,603
Insurance Costs and Premiums	145	435	435	0.0%	0
Insurance Costs and Premiums - Allocations	82,231	80,087	73,457	(8.3%)	(6,630)
Professional and Contractual Services	26,987	180,001	125,001	(30.6%)	(55,000)
Other Operating Expenses	336,195	415,961	534,067	28.4%	118,106
Capital Outlay	0	7,202	12,002	66.6%	4,800
Supervision Allocation	111,657	42,676	4,783	(88.8%)	(37,893)
Indirect Cost	961,882	1,029,731	1,029,731	0.0%	0
Transfers to Other Funds	0	0	750,000	0.0%	750,000
Cash Carryover	0	0	256,490	0.0%	256,490
	<b>20,179,692</b>	<b>18,429,999</b>	<b>21,235,177</b>	<b>15.2%</b>	<b>2,805,178</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	168	174	6
Part-Time Hours	6,500	6,500	0

## **BUILDING INSPECTION SUBFUND 15104**

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### **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, as well as performing reviews of various permit applications and examining plans.

### **REVENUE**

#### Fire and Rescue - Center

##### Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

##### Fines and Forfeits

- This represents various reinstatement fees.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Planning and Development

##### Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The net increase is mainly driven by an increase of \$554,500 in building permit fees.

##### Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.8 million in building inspection fees, \$2.2 million in electrical inspection fees and \$2.1 million in plumbing inspection fees.

##### Charges for Services

- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use. The net decrease for this category is mainly driven by a decrease of \$75,000 in re-inspection fees, which is largely offset by an increase of \$39,538 in subdivision regulation fees.

##### Fines and Forfeits

- This category includes \$323,120 in fines issued for various reinstatement fees, as well as \$60,000 in code violation fines.

##### Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

### **EXPENDITURES**

#### Fire and Rescue - Center

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly driven by a \$14,323 decrease in fleet vehicle replacement.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Other Operating Expenses

- This category includes various small items, the largest of which is travel and training of \$6,685. The decrease in this category is mainly driven by a \$5,500 reduction in travel expenditures.

#### Indirect Cost

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

#### Jax Citywide Activities

##### Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project(s).

##### Cash Carryover

- The FY 23 estimated excess revenue is placed in a cash carryover, pending future council approved appropriations.

#### Planning and Development

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as the addition of six positions for FY 23.

##### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

##### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is due to the additional positions as well as changes in employees' benefits elections.

##### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by a \$253,389 increase for Office of General Counsel services, a \$166,000 increase for fleet vehicles, and a \$116,888 increase in the Ed Ball building cost allocation.

#### Insurance Costs and Premiums

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

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

#### Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The decrease is mainly driven by the removal of FY 22 one-time funding of \$65,000 for an elevation certificate review consultant.

#### Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$182,23 and employee training expenses of \$81,499. The increase in this category is driven by increases of \$86,500 in training and travel related to the triennial release of new inspection codes, and \$50,000 in repairs to building and equipment for refreshing the carpet, painting, and lobby furnishings.

#### Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and crosses subfunds.

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

#### Fire and Rescue - Center

The authorized cap is unchanged.

#### Planning and Development

Six (6) positions were added as part of the budget process – three (3) Landscape Inspector Senior, one (1) Landscape Architect, one (1) Building Plans Examiner Senior, and one (1) Construction Trades Inspector. Part-time hours are unchanged.

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# Property Appraiser

City of Jacksonville, Florida  
 FD\_00191 Property Appraiser  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	368,197	437,515	482,843	10.4%	45,328
Miscellaneous Revenue	89	2,000	500	(75.0%)	(1,500)
Investment Pool / Interest Earnings	5,901	2,040	2,040	0.0%	0
Transfers From Other Funds	10,520,374	11,431,833	11,663,253	2.0%	231,420
	<b>10,894,561</b>	<b>11,873,388</b>	<b>12,148,636</b>	<b>2.3%</b>	<b>275,248</b>
<b>EXPENDITURES</b>					
Salaries	5,944,153	6,206,081	6,477,603	4.4%	271,522
Salary & Benefit Lapse	0	(121,778)	(147,429)	21.1%	(25,651)
Pension Costs	1,577,335	1,809,756	1,917,916	6.0%	108,160
Employer Provided Benefits	1,148,753	1,189,277	1,190,355	0.1%	1,078
Internal Service Charges	972,381	1,357,907	1,351,735	(0.5%)	(6,172)
Insurance Costs and Premiums - Allocations	29,196	31,240	32,709	4.7%	1,469
Professional and Contractual Services	703,574	657,814	522,085	(20.6%)	(135,729)
Other Operating Expenses	780,538	743,090	803,661	8.2%	60,571
Capital Outlay	0	1	1	0.0%	0
	<b>11,155,930</b>	<b>11,873,388</b>	<b>12,148,636</b>	<b>2.3%</b>	<b>275,248</b>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		113	113	0
Part-Time Hours		5,408	6,656	1,248

## **PROPERTY APPRAISER SUBFUND 00191**

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### **BACKGROUND**

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund contribution.

Ordinance 2022-325-E adopted the FY 23 proposed budget for the Property Appraiser. The FY 23 Mayor's proposed budget revised various personnel costs and internal service allocations that were not available when the budget was approved by Council. It also includes a \$18,900 enhancement to replace desktop scanners.

### **REVENUE**

#### Charges for Services

- This amount represents the FY 23 revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Other Funds

- This amount represents a transfer from General Fund Operating fund (SF 00111) to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

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

#### Insurance Costs and Premiums - Allocations

- This amount represents the cost for general liability insurance.

#### Professional and Contractual Services

- This category represents funding for multiple expenditures, the largest of which are \$302,000 for the aerial photography contract and \$114,129 in software hosting costs for the land records system. The net decrease is due to a reduction in the aerial photography contract.

#### Other Operating Expenses

- This category is made of various items, the largest of which include: \$333,346 for Hardware / Software Maintenance and Licenses, \$237,125 for Postage and \$97,250 for commercial printing. The net increase in this category is being driven by a \$29,058 increase in Hardware / Software Maintenance and Licenses and the addition of \$18,900 in one-time funding to replace desktop scanners.

#### **AUTHORIZED POSITION CAP**

1,248 part-time hours were added as part of the budget process.

Public Library

**General Fund Operating  
PL:Public Library  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	189,630	231,250	231,250	0.0%	0
Miscellaneous Revenue	<u>7,222</u>	<u>1,500</u>	<u>1,500</u>	<u>0.0%</u>	<u>0</u>
	<b><u>196,852</u></b>	<b><u>232,750</u></b>	<b><u>232,750</u></b>	<b><u>0.0%</u></b>	<b><u>0</u></b>
<b>EXPENDITURES</b>					
Salaries	14,167,991	15,815,577	16,748,875	5.9%	933,298
Pension Costs	2,902,865	3,158,095	3,366,231	6.6%	208,136
Employer Provided Benefits	2,409,581	2,662,715	2,722,730	2.3%	60,015
Internal Service Charges	4,914,371	4,598,306	5,282,120	14.9%	683,814
Insurance Costs and Premiums - Allocations	745,576	800,003	1,020,385	27.5%	220,382
Professional and Contractual Services	2,093,764	1,818,831	2,423,041	33.2%	604,210
Other Operating Expenses	1,118,941	1,363,200	1,389,366	1.9%	26,166
Library Materials	5,059,185	3,999,153	5,586,571	39.7%	1,587,418
Capital Outlay	193,985	2	2	0.0%	0
Indirect Cost	<u>1,637,418</u>	<u>1,940,560</u>	<u>1,940,560</u>	<u>0.0%</u>	<u>0</u>
	<b><u>35,243,677</u></b>	<b><u>36,156,442</u></b>	<b><u>40,479,881</u></b>	<b><u>12.0%</u></b>	<b><u>4,323,439</u></b>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		<b>ADOPTED</b>	<b>PROPOSED</b>	
Authorized Positions		311	311	0
Part-Time Hours		190,499	185,496	(5,003)

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Libraries	<u>35,243,677</u>	<u>36,156,442</u>	<u>40,479,881</u>	<u>12.0%</u>	<u>4,323,439</u>
<b>DEPARTMENT TOTAL</b>	<b><u>35,243,677</u></b>	<b><u>36,156,442</u></b>	<b><u>40,479,881</u></b>	<b><u>12.0%</u></b>	<b><u>4,323,439</u></b>

## **PUBLIC LIBRARY GENERAL FUND OPERATING**

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### **BACKGROUND**

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas including Baker, Clay, Nassau, and St. Johns Counties.

### **REVENUE**

#### Charges for Services

- This category includes library fees – internet printing.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, as well as an increase of \$201,448 in overtime expenses.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes Medicare tax, payroll taxes, employee health insurance and workers compensation insurance. The net change is driven by the increases in group hospitalization insurance costs and Medicare tax.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is driven by the increases of \$440,603 in utilities allocation, and \$188,901 in ITD replacement.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all library branches including the main library. The change is driven by increases of \$367,760 for janitorial services, \$100,788 for security guard services, and \$100,000 in other professional services for authors and illustrators as part of the city-wide read Jax Campaign.

#### Other Operating Expenses

- This category is made of various small items and several large expenses, including hardware / software maintenance and licenses of \$727,850, equipment maintenance of \$345,313, and operating supplies of \$160,215.

#### Library Materials

- This amount represents the funding for FY23 new library materials, including a one-time funding of \$1.5 million for the purchase of materials and digital books & licenses.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were decreased by 5,003 during FY23 budget process.

City of Jacksonville, Florida  
 FD\_11521 Board Of Library Trustees Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	157,102	0	0	0.0%	0
Investment Pool / Interest Earnings	93,341	0	0	0.0%	0
Transfers From Other Funds	36,000	0	36,000	0.0%	36,000
	<u>286,443</u>	<u>0</u>	<u>36,000</u>	<u>0.0%</u>	<u>36,000</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	1,914	0	0	0.0%	0
Other Operating Expenses	125,687	0	24,000	0.0%	24,000
Library Materials	0	0	12,000	0.0%	12,000
	<u>127,601</u>	<u>0</u>	<u>36,000</u>	<u>0.0%</u>	<u>36,000</u>

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AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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**BOARD OF LIBRARY TRUSTEES TRUST  
SUBFUND 11521**

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**BACKGROUND**

Per Ordinance 2020-763-E / Budget Transfer (BT 21-026), \$65,000 were transferred from the Kids Hope Alliance Program funds to the Jacksonville Public Library General Fund Operating; of \$29,000 for the Administration of the Jacksonville Kids Book Club and \$36,000 were transferred to the Board of Library Trustees Trust Fund / Section III.880 (Jacksonville Kids Book Club Education Special Revenue Fund) for the Story Journey's Summer Learning Program.

**REVENUE**

Transfer from Other Funds

- This amount represents the subsidy from the General Fund Operating (SF00111) to balance up the sub-fund.

**EXPENDITURES**

Other Operating Expenses

- This category includes funding of \$20,000 for other operating supplies, and \$4,000 for office supplies.

Library Materials

- This amount represents the FY23 funding for new library materials.

City of Jacksonville, Florida  
 FD\_15107 Library Conference Facility Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	104,742	237,460	86,388	(63.6%)	(151,072)
Investment Pool / Interest Earnings	1,083	9,682	0	(100.0%)	(9,682)
Transfers From Other Funds	0	0	178,721	0.0%	178,721
	<u>105,824</u>	<u>247,143</u>	<u>265,110</u>	<u>7.3%</u>	<u>17,967</u>
<b>EXPENDITURES</b>					
Salaries	162,907	146,848	167,306	13.9%	20,458
Pension Costs	17,591	18,063	18,070	0.0%	7
Employer Provided Benefits	20,228	19,127	24,261	26.8%	5,134
Insurance Costs and Premiums - Allocations	690	758	815	7.5%	57
Professional and Contractual Services	11,560	30,194	35,515	17.6%	5,321
Other Operating Expenses	25,562	32,153	19,143	(40.5%)	(13,010)
	<u>238,536</u>	<u>247,143</u>	<u>265,110</u>	<u>7.3%</u>	<u>17,967</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	3	3	0
Part-Time Hours	3,328	3,328	0

## **LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15107**

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### **BACKGROUND**

The Library Conference Facility Trust was established per Ordinance 2006-237-E is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all-years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against all year's balances to determine the proposed "changes" to all year's appropriations.

### **REVENUE**

#### Miscellaneous Revenue

- This amount represents anticipated revenue in rental fees of city facilities.

#### Investment Pool/Interest Earnings

- This revenue was removed for FY23 due to negative balances in the fund during some months of FY22.

#### Transfer from Other Funds

- This amount represents the subsidy from the General Fund Operating (SF00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to an increase of \$16,367 in part-time salaries. The FY23 budget also includes pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes Medicare tax, employee health insurance and workers compensation insurance costs. The net change is driven by the increase in group hospitalization insurance cost.

#### Insurance Costs and Premiums – Allocations

- This amount presents the general liability insurance cost.

#### Professional and Contractual Services

- This category includes contract cost for security/guard service and janitorial service. The change is due to increases of \$3,155 for security guard services and \$2,166 for janitorial services.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are \$7,000 in repairs and maintenance, \$6,318 in hardware-software maintenance and licenses, and \$5,000 in advertising and promotion. The change is being driven by decreases of \$6,460 in advertising, \$3,868 in miscellaneous services and charges, and \$3,000 in repairs and maintenance.

### **AUTHORIZED POSITION CAP**

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

## Public Works

**General Fund Operating  
PW:Public Works  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Permits and Fees	1,000	0	0	0.0%	0
Intergovernmental Revenue	393,571	393,571	440,908	12.0%	47,337
Charges for Services	97,712	93,691	100,878	7.7%	7,187
Net Transport Revenue	(3,707)	0	0	0.0%	0
Miscellaneous Revenue	5,608,405	5,886,935	6,250,569	6.2%	363,634
Pension Fund Contributions	155	0	0	0.0%	0
	<u><b>6,097,135</b></u>	<u><b>6,374,197</b></u>	<u><b>6,792,355</b></u>	<u><b>6.6%</b></u>	<u><b>418,158</b></u>

<b>EXPENDITURES</b>					
Salaries	10,605,351	10,487,964	11,513,234	9.8%	1,025,270
Pension Costs	3,247,971	3,512,556	3,481,446	(0.9%)	(31,110)
Employer Provided Benefits	2,570,417	2,620,811	2,319,319	(11.5%)	(301,492)
Internal Service Charges	5,702,282	5,164,193	6,373,968	23.4%	1,209,775
Insurance Costs and Premiums - Allocations	2,721,723	3,181,791	2,831,009	(11.0%)	(350,782)
Professional and Contractual Services	11,790,744	11,826,866	14,106,303	19.3%	2,279,437
Other Operating Expenses	13,033,068	13,355,174	16,000,573	19.8%	2,645,399
Capital Outlay	191,104	200,002	200,002	0.0%	0
Supervision Allocation	99,034	(19,597)	551	(102.8%)	20,148
	<u><b>49,961,694</b></u>	<u><b>50,329,760</b></u>	<u><b>56,826,405</b></u>	<u><b>12.9%</b></u>	<u><b>6,496,645</b></u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	298	298	0
Part-Time Hours	2,600	3,746	1,146

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Engineering and Construction Management	3,366,034	3,463,044	3,453,772	(0.3%)	(9,272)
Mowing and Landscape Maintenance	12,962,566	13,199,712	16,009,735	21.3%	2,810,023
Public Works Office of the Director	2,883,275	2,635,984	4,292,131	62.8%	1,656,147
Public Buildings	37,736	0	0	0.0%	0
Real Estate	1,147,084	902,887	1,458,300	61.5%	555,413
R-O-W and Stormwater Maintenance	10,061,086	10,352,865	10,359,853	0.1%	6,988
Solid Waste	1,390,748	1,477,328	1,554,184	5.2%	76,856
Traffic Engineering	18,113,165	18,297,940	19,698,430	7.7%	1,400,490
<b>DEPARTMENT TOTAL</b>	<u><b>49,961,694</b></u>	<u><b>50,329,760</b></u>	<u><b>56,826,405</b></u>	<u><b>12.9%</b></u>	<u><b>6,496,645</b></u>

## **PUBLIC WORKS GENERAL FUND OPERATING**

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### **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 and Stormwater Maintenance, Solid Waste and Traffic Engineering.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Mowing and Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments. Right-of-Way and Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. The Solid Waste Division activities within the General Fund Operating fund monitor and collect litter and illegal dumping along streets and public rights-of-way. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

### **REVENUE**

#### Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal and tree-trimming on public rights-of-way on State roads.

#### Charges for Services

- This category includes funding for various signage and street services, road and street closure fees and engineering services charged to federal and independent agencies.

#### Miscellaneous Revenue

- The bulk of this category is for reimbursements from the FDOT for maintenance of traffic signals (\$3,321,033) and streetlights (\$2,838,507) on State roads.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a decrease in workers compensation insurance.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$406,600 Information Technology cost allocation for the Real Estate division and \$364,018 in computer systems maintenance & security costs.

#### Insurance Costs and Premium - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals and traffic maintenance and studies. The change in this category is mainly due to increases of \$1,447,447 in contractual expenses for mowing and landscaping maintenance and \$954,000 for downtown mowing, although these are slightly offset by reductions elsewhere in this category.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures the largest of which include \$12,035,715 for street light electricity, \$1,772,000 for repairs and maintenance (including a \$1,546,000 one-time funding for downtown improvement), \$452,838 for a JEA agreement, and \$438,085 for operating supplies.

#### Capital Outlay

- Funding has been set aside to fund the purchase and installation of street lighting infrastructure.

#### Supervision Allocation

- This amount represents administrative costs allocated from the Engineering and Construction Management Division for various capital projects and costs allocated from the Solid Waste enterprise fund to the Solid Waste General Fund Operating fund activities.

#### **AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were increased by 1,146 hours as part of the budget process.

City of Jacksonville, Florida  
 FD\_10402 Local Option Half Cent Transportation  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	107,204,059	106,576,032	120,990,501	13.5%	14,414,469
Investment Pool / Interest Earnings	247,378	0	0	0.0%	0
	<u>107,451,437</u>	<u>106,576,032</u>	<u>120,990,501</u>	<u>13.5%</u>	<u>14,414,469</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	103,694,900	106,576,032	120,990,501	13.5%	14,414,469
	<u>103,694,900</u>	<u>106,576,032</u>	<u>120,990,501</u>	<u>13.5%</u>	<u>14,414,469</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23		
		ADOPTED	PROPOSED	CHANGE	
	Authorized Positions	0	0	0	
	Part-Time Hours	0	0	0	
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## **LOCAL OPTION HALF CENT TRANSPORTATION SUBFUND 10402**

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### **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**

Local Option Sales Tax

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax.

### **EXPENDITURES**

Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations.

City of Jacksonville, Florida  
 FD\_15304 Tree Protection & Related Expenditures  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	85,104	0	0	0.0%	0
Charges for Services	525,671	0	0	0.0%	0
Miscellaneous Revenue	3,472,158	397,915	520,768	30.9%	122,853
Investment Pool / Interest Earnings	288,515	0	0	0.0%	0
	<u>4,371,447</u>	<u>397,915</u>	<u>520,768</u>	<u>30.9%</u>	<u>122,853</u>
<b>EXPENDITURES</b>					
Salaries	64,372	65,000	65,334	0.5%	334
Pension Costs	7,483	7,800	7,840	0.5%	40
Employer Provided Benefits	5,072	4,911	11,210	128.3%	6,299
Insurance Costs and Premiums - Allocations	264	329	320	(2.7%)	(9)
Other Operating Expenses	5,523,469	319,875	436,064	36.3%	116,189
	<u>5,600,660</u>	<u>397,915</u>	<u>520,768</u>	<u>30.9%</u>	<u>122,853</u>

<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		1	1	0
Part-Time Hours		0	0	0

## **TREE PROTECTION AND RELATED EXPENDITURES SUBFUND 15304**

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### **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, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty five percent of the budgeted amounts for tree maintenance within the Public Works Department.

### **REVENUES**

#### Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category includes \$435,924 of funding in trust fund authorized expenditures which represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities, as well as \$140 for clothing / cleaning allowance.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

**City of Jacksonville, Florida**  
**FD\_43101 Solid Waste Disposal**  
**Fund Summary**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Franchise Fees	10,371,669	10,391,920	11,556,630	11.2%	1,164,710
Charges for Services	28,216,424	24,409,130	28,289,582	15.9%	3,880,452
Solid Waste - Stormwater User Fees	41,525,379	41,491,532	42,159,738	1.6%	668,206
Revenue From City Agencies	146,890	65,101	119,258	83.2%	54,157
Fines and Forfeits	4,953	2,500	2,500	0.0%	0
Miscellaneous Revenue	2,347,739	1,559,050	3,153,935	102.3%	1,594,885
Pension Fund Contributions	80	0	0	0.0%	0
Investment Pool / Interest Earnings	356,618	184,240	368,789	100.2%	184,549
General Fund Loan	9,590,202	22,768,026	28,207,314	23.9%	5,439,288
	<b>92,559,953</b>	<b>100,871,499</b>	<b>113,857,746</b>	<b>12.9%</b>	<b>12,986,247</b>
<b>EXPENDITURES</b>					
Salaries	5,614,203	5,338,635	6,697,367	25.5%	1,358,732
Salary & Benefit Lapse	0	(136,418)	(199,645)	46.3%	(63,227)
Pension Costs	1,099,230	1,289,743	1,567,041	21.5%	277,298
Employer Provided Benefits	1,283,891	1,328,448	1,427,305	7.4%	98,857
Internal Service Charges	4,993,746	4,265,120	4,588,141	7.6%	323,021
Insurance Costs and Premiums - Allocations	168,474	183,967	429,936	133.7%	245,969
Professional and Contractual Services	52,257,245	55,995,713	62,223,194	11.1%	6,227,481
Other Operating Expenses	12,037,245	11,710,610	13,305,558	13.6%	1,594,948
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	1,844,922	2,978,511	2,559,546	(14.1%)	(418,965)
Supervision Allocation	(259,936)	(290,007)	(310,155)	6.9%	(20,148)
Indirect Cost	2,082,019	2,623,590	2,623,590	0.0%	0
Transfers to Other Funds	395,800	565,625	1,605,600	183.9%	1,039,975
Repayment of General Fund Loan	8,597,621	15,017,961	17,340,267	15.5%	2,322,306
	<b>90,114,459</b>	<b>100,871,499</b>	<b>113,857,746</b>	<b>12.9%</b>	<b>12,986,247</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	116	116	0
Part-Time Hours	4,300	4,300	0

## **SOLID WASTE DISPOSAL SUBFUND 43101**

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### **BACKGROUND**

Municipal Code Chapter 382

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

### **REVENUE**

Franchise Fees

- This category represents residential and non-residential franchise fees anticipated in FY 23.

Charges for Services

- This category is made of various fees and charges, the largest of which are commercial tipping fees of \$12 million, residential tipping fees of \$7.7 million and internal host fees of \$4.4 million.

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Solid Waste user fees, discounts, uncollectibles and late fees.

Revenue From City Agencies

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

Fines and Forfeits

- This amount represents the revenue from code violation fines.

Miscellaneous Revenue

- This category includes funding for the sale of recyclable products and miscellaneous sales and charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

General Fund Loan

- This amount represents a loan from the General Fund Operating fund (SF 00111) to balance the subfund.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly attributable to a \$62,841 increase in workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily driven by a \$550,181 increase in fleet parts, oil and gas, however this is somewhat offset by a \$295,137 decrease in fleet vehicle replacement costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes expenditures for the garbage hauler contracts of \$41,085,816, hauler fuel costs of \$4,137,117, processing of recyclable materials of \$3,099,774 and the operation of the Trail Ridge landfill of \$13,751,487. The increase in this category is mainly due to an increase in the hauler contracts.

#### Other Operating Expenses

- This category is made of various small expenditures and several large items the largest of which include \$11,854,919 in landfill charges and \$1,129,245 in miscellaneous services and charges.

#### Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

#### Supervision Allocation

- This represents administrative costs within Solid Waste Disposal fund (SF 43101) that are allocated to General Fund Operating fund (SF 00111) activities.

#### Indirect Cost

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

#### Transfers to Other Funds

- This amount represents a loan payment to the General Fund Operating fund (SF 00111) pursuant to Ordinance 2018-458-E.

#### Repayment of General Fund Loan

- This amount represents the repayment of the General Fund loan from FY 22.

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_43102 Contamination Assessment  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	348,166	302,341	383,146	26.7%	80,805
Investment Pool / Interest Earnings	23,960	0	0	0.0%	0
	<u>372,127</u>	<u>302,341</u>	<u>383,146</u>	<u>26.7%</u>	<u>80,805</u>
<b>EXPENDITURES</b>					
Internal Service Charges	24,083	5,598	26,905	380.6%	21,307
Professional and Contractual Services	34,090	149,025	119,775	(19.6%)	(29,250)
Other Operating Expenses	0	12,800	12,800	0.0%	0
Cash Carryover	0	134,918	223,666	65.8%	88,748
	<u>58,172</u>	<u>302,341</u>	<u>383,146</u>	<u>26.7%</u>	<u>80,805</u>

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AUTHORIZED POSITION CAP		FY 21-22	FY 22-23	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **CONTAMINATION ASSESSMENT SUBFUND 43102**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

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

### **EXPENDITURES**

#### Internal Service Charges

- This category includes funding for OGC legal allocation.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category represents expenditures including \$10,000 in miscellaneous services and charges used for permits, debris disposal and engineering services, \$2,500 in repairs and maintenance, and \$300 in operating supplies.

#### Cash Carryover

- The FY 23 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for remediation activities.

City of Jacksonville, Florida  
 FD\_43103 Landfill Closure  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,853,934	2,480,887	3,174,482	28.0%	693,595
Investment Pool / Interest Earnings	92,389	0	0	0.0%	0
	<u>2,946,322</u>	<u>2,480,887</u>	<u>3,174,482</u>	<u>28.0%</u>	<u>693,595</u>
<b>EXPENDITURES</b>					
Salaries	172,135	222,059	247,079	11.3%	25,020
Pension Costs	537	0	0	0.0%	0
Employer Provided Benefits	69,040	63,120	63,414	0.5%	294
Internal Service Charges	3,628	6,827	7,626	11.7%	799
Insurance Costs and Premiums - Allocations	1,030	1,092	1,179	8.0%	87
Professional and Contractual Services	15,070	105,900	144,150	36.1%	38,250
Other Operating Expenses	951,699	1,752,182	1,752,182	0.0%	0
Capital Outlay	0	2	2	0.0%	0
Cash Carryover	0	329,705	958,850	190.8%	629,145
	<u>1,213,139</u>	<u>2,480,887</u>	<u>3,174,482</u>	<u>28.0%</u>	<u>693,595</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **LANDFILL CLOSURE SUBFUND 43103**

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### **BACKGROUND**

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

### **REVENUE**

#### Charges for Services

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Services Charges

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

#### Insurance Costs and Premium - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills.

#### Other Operating Expenses

- This category is made up various expenditures, the largest of which is \$1,555,582 in miscellaneous services and charges.

#### Cash Carryover

- The FY 23 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

City of Jacksonville, Florida  
 FD\_43301 Solid Waste Facilities Mitigation  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	227,040	209,167	235,293	12.5%	26,126
Investment Pool / Interest Earnings	17,973	8,039	16,061	99.8%	8,022
	<u>245,013</u>	<u>217,206</u>	<u>251,354</u>	<u>15.7%</u>	<u>34,148</u>
<b>EXPENDITURES</b>					
Cash Carryover	0	217,206	251,354	15.7%	34,148
	<u>0</u>	<u>217,206</u>	<u>251,354</u>	<u>15.7%</u>	<u>34,148</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23		
		ADOPTED	PROPOSED	CHANGE	
	Authorized Positions	0	0	0	
	Part-Time Hours	0	0	0	
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## **SOLID WASTE FACILITIES MITIGATION SUBFUND 43301**

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### **BACKGROUND**

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

### **REVENUE**

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

Cash Carryover

- The FY 23 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

City of Jacksonville, Florida  
 FD\_43302 Solid Waste Class III Mitigation  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	267,852	209,057	323,421	54.7%	114,364
Investment Pool / Interest Earnings	11,009	4,492	11,110	147.3%	6,618
	<u>278,861</u>	<u>213,549</u>	<u>334,531</u>	<u>56.7%</u>	<u>120,982</u>
<b>EXPENDITURES</b>					
Cash Carryover	0	213,549	334,531	56.7%	120,982
	<u>0</u>	<u>213,549</u>	<u>334,531</u>	<u>56.7%</u>	<u>120,982</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	
<hr/>					

## **SOLID WASTE CLASS III MITIGATION SUBFUND 43302**

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### **BACKGROUND**

This subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

### **REVENUE**

#### Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### **EXPENDITURES**

#### Cash Carryover

- The FY 23 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

City of Jacksonville, Florida  
 FD\_43303 SW Facilities Mitigation Projects  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	227,040	209,167	235,293	12.5%	26,126
Investment Pool / Interest Earnings	639	1,025	0	(100.0%)	(1,025)
	<u>227,679</u>	<u>210,192</u>	<u>235,293</u>	<u>11.9%</u>	<u>25,101</u>
<b>EXPENDITURES</b>					
Capital Outlay	154,202	0	0	0.0%	0
Transfers to Other Funds	251,450	210,192	235,293	11.9%	25,101
	<u>405,652</u>	<u>210,192</u>	<u>235,293</u>	<u>11.9%</u>	<u>25,101</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 43303**

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### **BACKGROUND**

The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

### **REVENUE**

#### Charges for Services

- This represents the internal host fee revenue needed to cover the FY 23 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

#### Investment Pool / Interest Earnings

- This amount is removed due to negative fund balances in FY22.

### **EXPENDITURES**

#### Transfers to Other Funds

- This is the City's cost to support the operating cost of a contract with Northeast Florida Equestrian Society to run the Equestrian Center. This category shows the funding flowing from this fund to the Equestrian Center fund (SF 45102).

City of Jacksonville, Florida  
 FD\_44101 Stormwater Service  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Solid Waste - Stormwater User Fees	33,376,308	31,746,750	33,274,365	4.8%	1,527,615
Miscellaneous Revenue	2,356	0	0	0.0%	0
Pension Fund Contributions	170	0	0	0.0%	0
Investment Pool / Interest Earnings	326,699	57,154	275,920	382.8%	218,766
	<b>33,705,533</b>	<b>31,803,904</b>	<b>33,550,285</b>	<b>5.5%</b>	<b>1,746,381</b>
<b>EXPENDITURES</b>					
Salaries	5,134,535	5,925,298	5,897,765	(0.5%)	(27,533)
Pension Costs	673,068	772,671	697,390	(9.7%)	(75,281)
Employer Provided Benefits	1,267,678	1,204,806	1,507,593	25.1%	302,787
Internal Service Charges	3,332,427	3,835,697	3,999,904	4.3%	164,207
Insurance Costs and Premiums - Allocations	91,538	93,164	67,348	(27.7%)	(25,816)
Professional and Contractual Services	6,368,581	7,087,501	7,373,278	4.0%	285,777
Other Operating Expenses	422,581	611,630	530,819	(13.2%)	(80,811)
Capital Outlay	3,398	2	2	0.0%	0
Debt Management Fund Repayments	760,587	853,117	831,797	(2.5%)	(21,320)
Indirect Cost	759,173	658,005	658,005	0.0%	0
Transfers to Other Funds	10,725,188	10,762,013	10,991,155	2.1%	229,142
Cash Carryover	0	0	995,229	0.0%	995,229
	<b>29,538,754</b>	<b>31,803,904</b>	<b>33,550,285</b>	<b>5.5%</b>	<b>1,746,381</b>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	53	53	0
Part-Time Hours	0	0	0

## **STORMWATER SERVICE SUBFUND 44101**

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### **BACKGROUND**

Municipal Code Chapter 754 established via ordinance 2007-836-E.

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **REVENUE**

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for SF44101 and SF44102 as interest earnings for stormwater capital projects are posted to operating fund.

#### Public Works

##### Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectibles and late fees.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Debt Management Fund Repayments

- This represents debt payments for previously funded Stormwater capital projects.

##### Transfers to Other Funds

- This represents the code required transfer to the Stormwater Services - Capital Project fund (SF 44102) to be used as pay-go for Stormwater capital projects.

#### Neighborhoods

##### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

##### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

##### Internal Service Charges

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

##### Indirect Cost

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

## Public Works

### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly attributable to a \$296,534 increase in workers compensation insurance.

### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes an increase of \$269,450 in fleet parts, oil and gas. However, this is somewhat offset by reductions in other expenditures in this category.

### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

### Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The change in this category is entirely due to increases in contractual services.

### Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$280,000 in repairs and maintenance and \$90,000 in equipment rentals. The change in this category is entirely due to a decrease in repair and maintenance supplies.

### Indirect Cost

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

## **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_54101 Public Building Allocations  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	47,313,029	47,574,652	55,304,983	16.2%	7,730,331
Miscellaneous Revenue	165,304	146,365	190,814	30.4%	44,449
Pension Fund Contributions	111	0	0	0.0%	0
Investment Pool / Interest Earnings	100,952	56,517	88,992	57.5%	32,475
Transfers from Fund Balance	0	363,505	227,030	(37.5%)	(136,475)
	<u>47,579,396</u>	<u>48,141,039</u>	<u>55,811,819</u>	<u>15.9%</u>	<u>7,670,780</u>
<b>EXPENDITURES</b>					
Salaries	3,319,289	3,358,563	3,629,693	8.1%	271,130
Salary & Benefit Lapse	0	(62,429)	(80,587)	29.1%	(18,158)
Pension Costs	736,074	777,844	760,761	(2.2%)	(17,083)
Employer Provided Benefits	691,716	683,282	700,250	2.5%	16,968
Internal Service Charges	10,726,734	10,886,839	12,628,535	16.0%	1,741,696
Inter-Departmental Billing	28,685	40,000	40,000	0.0%	0
Insurance Costs and Premiums - Allocations	2,005,243	2,178,550	2,666,520	22.4%	487,970
Professional and Contractual Services	7,618,112	7,342,874	8,605,585	17.2%	1,262,711
Other Operating Expenses	17,789,979	19,398,771	23,352,563	20.4%	3,953,792
Capital Outlay	35,200	8,252	22,192	168.9%	13,940
Indirect Cost	1,045,766	1,162,749	1,162,749	0.0%	0
Contingencies	0	45,255	0	(100.0%)	(45,255)
Transfers to Other Funds	4,673,474	2,320,489	2,323,558	0.1%	3,069
	<u>48,670,272</u>	<u>48,141,039</u>	<u>55,811,819</u>	<u>15.9%</u>	<u>7,670,780</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	61	61	0
Part-Time Hours	1,146	0	(1,146)

## PUBLIC BUILDING ALLOCATIONS SUBFUND 54101

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### **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.

### **REVENUE**

#### Internal Service Revenue

- This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

#### Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriation to fund the \$250,000 for the emergency funds authorized in 2022-504 section 11.9 and \$22,190 in AED replacements. This amount is somewhat offset by revenue from use of prior year emergency funds of \$45,160.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by several factors; a \$1.38 million increase utilities allocations, a \$481,098 increase in security allocation which is somewhat offset by a \$320,195 decrease in citywide building maintenance allocations.

#### Inter-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The increase is being driven by an increase in the City's property insurance premium.

#### Professional and Contractual Services

- This amount includes all of the city's security guard contracts, alarm service contracts, cleaning and janitorial contracts, and other maintenance contract agreements. The net increase is due to a \$821,555 increase in security guard contract costs and a \$374,275 increase in janitorial contract costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of \$11,369,127, water and sewer of \$4,632,816, chilled water of \$3,279,434, and repairs and maintenance, including supplies, of \$3,462,503. The change is due to increases in electricity costs of \$2.3 million, chilled water costs of \$975,355 and water / sewer costs of \$512,803, which are being driven by JEA rate changes.

#### Capital Outlay

- Capital funding has been provided to replace automated external defibrillators at various city buildings.

#### Indirect Cost

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

#### Transfers to Other Funds

- This represents a transfer from this fund to the General Fund Operating fund (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

#### **AUTHORIZED POSITION CAP**

The part-time hours in the subfund were removed as part of the budget process.

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Tables For Those Using Non-Electronic  
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# Supervisor of Elections

**General Fund Operating  
SE: Supervisor of Elections  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	44,915	20,000	45,000	125.0%	25,000
	<u>44,915</u>	<u>20,000</u>	<u>45,000</u>	<u>125.0%</u>	<u>25,000</u>
<b>EXPENDITURES</b>					
Salaries	3,631,975	3,238,222	6,164,455	90.4%	2,926,233
Pension Costs	402,229	475,401	485,781	2.2%	10,380
Employer Provided Benefits	321,701	300,350	344,635	14.7%	44,285
Internal Service Charges	807,443	599,984	670,990	11.8%	71,006
Insurance Costs and Premiums - Allocations	57,655	44,808	60,055	34.0%	15,247
Professional and Contractual Services	223,119	114,486	77,526	(32.3%)	(36,960)
Other Operating Expenses	2,039,989	2,477,723	3,318,562	33.9%	840,839
Capital Outlay	0	2,102,005	825,002	(60.8%)	(1,277,003)
Debt Management Fund Repayments	56,213	0	0	0.0%	0
	<u>7,540,324</u>	<u>9,352,979</u>	<u>11,947,006</u>	<u>27.7%</u>	<u>2,594,027</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>CHANGE</b>	
		<b>ADOPTED</b>	<b>PROPOSED</b>		
Authorized Positions		32	32	0	
Part-Time Hours		103,456	268,080	164,624	
<hr/>					
	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Elections	4,291,512	5,106,863	8,056,570	57.8%	2,949,707
Registration	3,248,812	4,246,116	3,890,436	(8.4%)	(355,680)
<b>DEPARTMENT TOTAL</b>	<u>7,540,324</u>	<u>9,352,979</u>	<u>11,947,006</u>	<u>27.7%</u>	<u>2,594,027</u>

## **SUPERVISOR OF ELECTIONS GENERAL FUND OPERATING**

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### **BACKGROUND**

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the elections laws of Florida. There will be three county-wide elections held during FY 23, compared to one election held during FY 22.

### **REVENUE**

#### Miscellaneous Revenue

- This category houses miscellaneous revenues such as candidate qualifying fees and public counter cash receipts.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly attributable to an increase of \$2.7 million for part-time salaries due to the increased number of elections in FY 23, as well as pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly due to increase Medicare tax expenses related to increased staffing associated with the increased number of elections in FY 23.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of \$33,072 in OGC legal costs, \$14,072 in utility allocation costs, and \$12,738 in fleet part, oil and gas costs. These were somewhat offset by smaller decreases in several other expenditures in this category.

#### Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes \$69,725 for security/guard services and \$7,800 for janitorial services related to the election(s) being held in FY 23.

#### Other Operating Expenses

- This category houses various expenses, the largest of which include \$739,814 in postage, \$695,770 in hardware/software licensing & maintenance, \$528,012 in operating supplies, and \$343,944 in building rental costs. The net change is driven by the change in the number of elections from FY 22 to FY 23.

#### Capital Outlay

- Capital funding of \$825,002 was provided to fund the purchase of ExpressVote ballot marking devices.

**AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were increased by 164,624 hours due to the number of elections held during FY 23.

# Tax Collector

City of Jacksonville, Florida  
 FD\_00193 Tax Collector  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	13,275	10,850	13,250	22.1%	2,400
Charges for Services	10,650,559	11,146,904	10,973,538	(1.6%)	(173,366)
Miscellaneous Revenue	(4,317)	4,000	4,000	0.0%	0
Investment Pool / Interest Earnings	1,168,706	10,196	0	(100.0%)	(10,196)
Transfers From Other Funds	7,094,274	10,019,358	12,483,183	24.6%	2,463,825
	<b>18,922,496</b>	<b>21,191,308</b>	<b>23,473,971</b>	<b>10.8%</b>	<b>2,282,663</b>
<b>EXPENDITURES</b>					
Salaries	10,262,529	11,679,402	13,235,877	13.3%	1,556,475
Salary & Benefit Lapse	0	(279,355)	(286,795)	2.7%	(7,440)
Pension Costs	2,070,115	2,351,634	2,721,700	15.7%	370,066
Employer Provided Benefits	1,910,273	2,070,339	2,191,658	5.9%	121,319
Internal Service Charges	2,564,570	2,564,446	2,758,068	7.6%	193,622
Insurance Costs and Premiums	290	1,000	2,500	150.0%	1,500
Insurance Costs and Premiums - Allocations	64,721	73,382	101,956	38.9%	28,574
Professional and Contractual Services	280,426	230,001	255,001	10.9%	25,000
Other Operating Expenses	2,325,601	2,500,458	2,494,005	(0.3%)	(6,453)
Capital Outlay	434,445	1	1	0.0%	0
	<b>19,912,969</b>	<b>21,191,308</b>	<b>23,473,971</b>	<b>10.8%</b>	<b>2,282,663</b>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
	Authorized Positions	246	254	8	
	Part-Time Hours	70,122	70,122	0	

## **TAX COLLECTOR SUBFUND 00193**

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### **BACKGROUND**

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are 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.

### **REVENUE**

#### Permits and Fees

- This amount represents the collection fees for JEA permits.

#### Charges for Services

- This category includes a variety of taxes and fees, the largest of which include \$2.9 million in form 100 / tag registrations, \$2.65 million in driver's license renewal fees, and \$1.7 million in tax certificate / redemption sales revenue. The change in this category is primarily due to several factors, the largest of which include decreases of \$105,000 in concealed weapon fees, \$100,000 in E-commerce fees, and \$86,208 in delinquent tax sales collection fees. These are somewhat offset by smaller increases in other revenues within this category.

#### Transfers from Other Funds

- This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to several factors, including pay increases effective October 1, 2021, and October 1, 2022 related to collective bargaining, as well as the addition of 8 positions for FY 23, as detailed below in the Authorized Position Cap section. Additional contributing factors include additional pay increases for certain positions added as part of the budget process.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. A portion of the increase is related to the additional funded positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional funded positions.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$51,659 in ITD replacements added for FY 23, \$37,468 in utility allocation costs, and \$31,001 in combined building allocation costs.

#### Insurance Costs and Premiums

- This amount includes general liability costs and non-payroll insurance.

#### Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals and armored car pick-up and delivery. The change in this category is entirely due to a \$25,000 increase in contractual services.

#### Other Operating Expenses

- This category is made of various small items and several large items, the largest of which include \$1,298,216 in rental costs, \$760,000 in postage, and \$170,000 in office supplies. The change in this category is mainly due to decreases of \$20,000 in postage and \$10,000 in office supplies, although these were mostly offset by a \$22,102 increase in rental costs.

#### **AUTHORIZED POSITION CAP**

Seven Revenue Collector Senior positions and one Revenue Collector Supervisor position were added as part of the budget process. Part-time hours remain unchanged.

Judicial

Courts

Clerk of the Court

Office of State's Attorney

Public Defender's

**General Fund Operating  
CO:Courts  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Debt Funding: Debt Management Fund	0	433,334	0	(100.0%)	(433,334)
	<u>0</u>	<u>433,334</u>	<u>0</u>	<u>(100.0%)</u>	<u>(433,334)</u>
<b>EXPENDITURES</b>					
Salaries	193,405	190,870	214,420	12.3%	23,550
Pension Costs	23,209	22,904	25,733	12.4%	2,829
Employer Provided Benefits	29,085	30,395	26,510	(12.8%)	(3,885)
Internal Service Charges	4,574,034	4,081,560	5,265,761	29.0%	1,184,201
Insurance Costs and Premiums - Allocations	4,095	19,212	9,825	(48.9%)	(9,387)
Professional and Contractual Services	39,059	1,000	1,000	0.0%	0
Other Operating Expenses	136,415	159,661	236,821	48.3%	77,160
Capital Outlay	0	1	1	0.0%	0
Capital Outlay - Debt Funded	450,697	433,334	0	(100.0%)	(433,334)
Debt Management Fund Repayments	0	115,338	91,300	(20.8%)	(24,038)
	<u>5,449,998</u>	<u>5,054,275</u>	<u>5,871,371</u>	<u>16.2%</u>	<u>817,096</u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	3	3	0
Part-Time Hours	0	0	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Circuit Court	1,682,490	1,611,838	1,345,936	(16.5%)	(265,902)
County Court	3,767,243	3,442,437	4,525,435	31.5%	1,082,998
Courts - Miscellaneous	265	0	0	0.0%	0
<b>DEPARTMENT TOTAL</b>	<u>5,449,998</u>	<u>5,054,275</u>	<u>5,871,371</u>	<u>16.2%</u>	<u>817,096</u>

## **COURTS GENERAL FUND OPERATING**

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### **BACKGROUND**

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

### **REVENUE**

Debt Funding: Debt Management Fund

- FY22 was the final year of funding for this \$1.3 million project to replace the audio / visual equipment at the Courthouse Complex.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

Pension Costs

- This category includes the FY 23 anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Courthouse Complex accounts for \$4,338,459 of the total in this category as well as \$1,099,769 of the net increase.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items, the largest of which are repairs and maintenance of \$66,569, membership dues of \$30,362 and other operating supplies of \$22,750. The net increase is being driven by the addition of \$79,160 in one-time funding to replace attorney and bailiff chairs and courtroom podiums.

Capital Outlay – Debt Funded

- FY22 was the final year of a three year \$1.3 million project to replace the audio / visual equipment at the Courthouse Complex.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to the audio / visual equipment replacement project at the Courthouse Complex.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_15202 Court Cost Courthouse Trust Fund  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	3,610,182	3,003,331	2,870,070	(4.4%)	(133,261)
Investment Pool / Interest Earnings	(829)	0	0	0.0%	0
Transfers From Other Funds	666,954	0	0	0.0%	0
	<u>4,276,307</u>	<u>3,003,331</u>	<u>2,870,070</u>	<u>(4.4%)</u>	<u>(133,261)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	556,772	1,037,488	905,600	(12.7%)	(131,888)
Debt Service	1,951,401	1,965,843	1,964,470	(0.1%)	(1,373)
	<u>2,508,172</u>	<u>3,003,331</u>	<u>2,870,070</u>	<u>(4.4%)</u>	<u>(133,261)</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## COURT COST COURTHOUSE TRUST FUND SUBFUND 15202

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### **BACKGROUND**

Section 111.380: The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted.

### **REVENUE**

#### Charges for Services

- This amount reflects the FY 23 anticipated court facilities surcharge revenue.

### **EXPENDITURES**

#### Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance as well as the remaining budgetary balance after paying debt service. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

#### Debt Service

- This amount represents the FY 23 debt service costs associated with the 2011A / 2020C Courthouse bond issue.

City of Jacksonville, Florida  
 FD\_15204 Duval County Teen Court Programs Trust  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	367,337	336,075	304,130	(9.5%)	(31,945)
Investment Pool / Interest Earnings	2,806	1,799	1,552	(13.7%)	(247)
Transfers From Other Funds	55,000	55,000	104,710	90.4%	49,710
Transfers from Fund Balance	0	21,989	74,464	238.6%	52,475
	<u>425,144</u>	<u>414,863</u>	<u>484,856</u>	<u>16.9%</u>	<u>69,993</u>
<b>EXPENDITURES</b>					
Salaries	246,629	240,134	250,062	4.1%	9,928
Salary & Benefit Lapse	0	(3,105)	(3,119)	0.5%	(14)
Pension Costs	48,092	58,771	68,556	16.6%	9,785
Employer Provided Benefits	37,825	38,213	39,314	2.9%	1,101
Internal Service Charges	12,092	16,411	15,886	(3.2%)	(525)
Insurance Costs and Premiums - Allocations	1,098	1,207	1,215	0.7%	8
Professional and Contractual Services	57,055	56,191	99,941	77.9%	43,750
Other Operating Expenses	1,107	7,041	13,001	84.6%	5,960
	<u>403,898</u>	<u>414,863</u>	<u>484,856</u>	<u>16.9%</u>	<u>69,993</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	2,290	2,290	0

## DUVAL COUNTY TEEN COURT PROGRAMS TRUST SUBFUND 15204

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### **BACKGROUND**

Section 111.375: The Teen Court Programs Trust fund houses revenue generated from a \$3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, the Teen Court Truancy Program has been developed as a truancy reduction effort.

### **REVENUE**

#### Charges for Services

- These are the estimated FY 23 revenues derived from the assessments per Florida Statute 938.19.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Other Funds

- This is a transfer from the General Fund Operating fund (SF 00111) for the Neighborhood Accountability Board and to fund FY 23 enhanced services.

#### Transfers from Fund Balance

- Available fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

#### Professional and Contractual Services

- This category includes \$55,000 of funding for the Teen Court and Neighborhood Accountability Board diversion programs, \$43,750 for certified family coaches as well as empowerment resources which teach life skills to clients of Teen Court.

#### Other Operating Expenses

- This category includes local mileage, office supplies, and dues, subscriptions, and memberships.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_15213 Court Costs \$65 Fee FS: 939 185  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	776,005	976,040	713,888	(26.9%)	(262,152)
Miscellaneous Revenue	3,500	39,300	39,000	(0.8%)	(300)
Investment Pool / Interest Earnings	2,261	2,188	0	(100.0%)	(2,188)
Transfers From Other Funds	0	0	660,343	0.0%	660,343
Transfers from Fund Balance	0	98,309	0	(100.0%)	(98,309)
	<u>781,766</u>	<u>1,115,837</u>	<u>1,413,231</u>	<u>26.7%</u>	<u>297,394</u>
<b>EXPENDITURES</b>					
Salaries	357,656	358,337	376,876	5.2%	18,539
Pension Costs	56,741	60,445	71,506	18.3%	11,061
Employer Provided Benefits	80,083	83,017	80,960	(2.5%)	(2,057)
Internal Service Charges	18,538	21,695	20,808	(4.1%)	(887)
Insurance Costs and Premiums - Allocations	1,661	1,795	1,826	1.7%	31
Professional and Contractual Services	211,157	230,635	280,635	21.7%	50,000
Other Operating Expenses	196,049	276,758	497,465	79.7%	220,707
Library Materials	22,389	83,155	83,155	0.0%	0
	<u>944,273</u>	<u>1,115,837</u>	<u>1,413,231</u>	<u>26.7%</u>	<u>297,394</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	0	0	0

**COURT COSTS \$65 FEE FS: 939.185**  
**SUBFUND 15213**

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**BACKGROUND**

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

**REVENUE**

Charges for Services

- This amount represents FY23 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Investment Pool / Interest Earnings

- The FY23 budget will not include estimated revenue due to the current cash position in the subfund.

Transfers From Other Funds

- Due to declining revenue and expanded service in FY23, a General Fund Operating subfund subsidy is required.

Transfers from Fund Balance

- The FY23 budget will not include a fund balance appropriation due to the current cash position in the subfund.

**EXPENDITURES**

Courts

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining.

Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Internal Service Charges

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

Professional and Contractual Services

- Of the total in this category, \$230,635 is for contract attorneys.

Other Operating Expenses

- The increase in this category is due to the addition of \$289,700 in program enhancements requested by the Courts and added as part of the budget process.

Library Materials

- The funding in this category is for the Duval County Law Library activity.

Finance and Administration

Other Operating Expenses

- Of the subfund total in this category, \$178,472 is a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

**General Fund Operating  
PB:Public Defender's  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	2,452,134	2,367,455	2,496,509	5.5%	129,054
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	19,910	10,562	10,562	0.0%	0
Capital Outlay	<u>0</u>	<u>1</u>	<u>1</u>	<u>0.0%</u>	<u>0</u>
	<u><b>2,472,044</b></u>	<u><b>2,378,019</b></u>	<u><b>2,507,073</b></u>	<u><b>5.4%</b></u>	<u><b>129,054</b></u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		<b>FY 21-22</b>	<b>FY 22-23</b>	<b>CHANGE</b>	
		<b>ADOPTED</b>	<b>PROPOSED</b>		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	
<hr/>					
	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Public Defender	<u>2,472,044</u>	<u>2,378,019</u>	<u>2,507,073</u>	<u>5.4%</u>	<u>129,054</u>
<b>DEPARTMENT TOTAL</b>	<u><b>2,472,044</b></u>	<u><b>2,378,019</b></u>	<u><b>2,507,073</b></u>	<u><b>5.4%</b></u>	<u><b>129,054</b></u>

## **PUBLIC DEFENDER'S GENERAL FUND OPERATING**

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### **BACKGROUND**

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Haverty's building accounts for \$2,118,078 of the total in this category as well as \$97,176 of the net increase.

#### Other Operating Expenses

- This category houses costs associated with parking at the Main Library garage.

**General Fund Operating  
SA:Office of State's Attorney  
Departmental Revenues, Expenditures and Authorized Cap**

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	2,259,047	2,256,635	2,916,775	29.3%	660,140
Other Operating Expenses	2,356	28,000	8,000	(71.4%)	(20,000)
Capital Outlay	<u>25,000</u>	<u>1</u>	<u>1</u>	<u>0.0%</u>	<u>0</u>
	<u><b>2,286,403</b></u>	<u><b>2,284,636</b></u>	<u><b>2,924,776</b></u>	<u><b>28.0%</b></u>	<u><b>640,140</b></u>

AUTHORIZED POSITION CAP	FY 21-22	FY 22-23	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
State Attorney	<u>2,286,403</u>	<u>2,284,636</u>	<u>2,924,776</u>	<u>28.0%</u>	<u>640,140</u>
<b>DEPARTMENT TOTAL</b>	<u><b>2,286,403</b></u>	<u><b>2,284,636</b></u>	<u><b>2,924,776</b></u>	<u><b>28.0%</b></u>	<u><b>640,140</b></u>

## **OFFICE OF STATE'S ATTORNEY GENERAL FUND OPERATING**

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### **BACKGROUND**

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Old Federal Courthouse accounts for \$2,174,279 of the total in this category as well as \$478,243 of the net increase.

#### Other Operating Expenses

- This category contains for miscellaneous services and charges. The decrease is due to the removal of \$20,000 in hardware / software licensing / maintenance costs.

City of Jacksonville, Florida  
 FD\_00192 Clerk Of The Court  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	6,484,782	6,230,000	6,992,000	12.2%	762,000
Miscellaneous Revenue	798	0	0	0.0%	0
Investment Pool / Interest Earnings	40,375	19,051	40,206	111.0%	21,155
Transfers from Fund Balance	0	0	710,491	0.0%	710,491
	<u>6,525,954</u>	<u>6,249,051</u>	<u>7,742,697</u>	<u>23.9%</u>	<u>1,493,646</u>
<b>EXPENDITURES</b>					
Salaries	1,216,821	1,383,032	1,900,397	37.4%	517,365
Salary & Benefit Lapse	0	(27,088)	(37,332)	37.8%	(10,244)
Pension Costs	280,974	348,683	402,378	15.4%	53,695
Employer Provided Benefits	213,064	262,282	276,074	5.3%	13,792
Internal Service Charges	2,481,775	3,026,389	3,728,144	23.2%	701,755
Insurance Costs and Premiums - Allocations	6,911	7,294	9,361	28.3%	2,067
Professional and Contractual Services	4,400	6,200	8,000	29.0%	1,800
Other Operating Expenses	379,900	469,208	503,739	7.4%	34,531
Capital Outlay	272,802	4	4	0.0%	0
Supervision Allocation	471,540	515,907	870,856	68.8%	354,949
Indirect Cost	37,225	81,076	81,076	0.0%	0
Cash Carryover	0	176,064	0	(100.0%)	(176,064)
	<u>5,365,411</u>	<u>6,249,051</u>	<u>7,742,697</u>	<u>23.9%</u>	<u>1,493,646</u>

**AUTHORIZED POSITION CAP**

	FY 21-22	FY 22-23	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	36	36	0
Part-Time Hours	7,800	15,600	7,800

## CLERK OF THE COURT SUBFUND 00192

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### **BACKGROUND**

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

### **REVENUE**

#### Charges for Services

- This category includes various fees collected by the Clerk of the Court, the largest of which are the court costs and fees revenue of \$5 million, document stamps revenue of \$1 million, tax deeds and certified mail fees of \$300,000, passport application fees of \$300,000, and court civil-marriage license of \$250,000.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is driven by promotions and pay increases due to the normal process of running the department, pay increases effective October 1<sup>st</sup>, 2021 and October 1<sup>st</sup>, 2022 related to collective bargaining, and an increase of \$162,084 in part-time salaries for additional part-time hours.

#### Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 23.

#### Pension Costs

- This category includes the FY 23 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation insurance costs. The change is being driven by increases in group hospitalization insurance, and in Medicare tax.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by increases of \$274,328 in building costs allocation for the courthouse, \$236,410 in ITD replacements, and \$203,983 in computer system maintenance and security.

#### Insurance Costs and Premiums - Allocations

- This amount represents general liability insurance costs.

#### Professional and Contractual Services

- This amount represents the contract costs for armored car pick up/delivery, and drinking water for the office.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are hardware-software maintenance and licenses of \$244,500, building rental of \$73,294, printing and binding of \$60,000, postage of \$40,000, and repairs and maintenance of \$27,000. The change is being driven by increases of \$21,569 in hardware-software maintenance and licenses, \$17,000 in repairs and maintenance, \$11,150 in employee training, and \$10,000 in postage.

#### Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the city.

#### Indirect Cost

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

#### Cash Carryover

- There are no anticipated excess revenues over expenditures in FY23.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged. Part-time hours were increased by 7,800 hours as part of the budget process.

City of Jacksonville, Florida  
 FD\_15203 Recording Fees Technology  
 Fund Summary

	FY 20-21	FY 21-22	FY 22-23	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,343,268	2,315,290	2,459,963	6.2%	144,673
Investment Pool / Interest Earnings	8,507	2,470	11,984	385.2%	9,514
Transfers from Fund Balance	0	65,720	0	(100.0%)	(65,720)
	<u>2,351,775</u>	<u>2,383,480</u>	<u>2,471,947</u>	<u>3.7%</u>	<u>88,467</u>
<b>EXPENDITURES</b>					
Internal Service Charges	765,164	625,579	427,180	(31.7%)	(198,399)
Professional and Contractual Services	243,381	481,716	134,063	(72.2%)	(347,653)
Other Operating Expenses	580,728	899,325	507,553	(43.6%)	(391,772)
Capital Outlay	183,954	376,860	3	(100.0%)	(376,857)
Cash Carryover	0	0	1,403,148	0.0%	1,403,148
	<u>1,773,227</u>	<u>2,383,480</u>	<u>2,471,947</u>	<u>3.7%</u>	<u>88,467</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 21-22	FY 22-23	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	

## RECORDING FEES TECHNOLOGY SUBFUND 15203

### BACKGROUND

Section 111.388 and Florida Statute 28.24(12) e1, this fund receives \$2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1) f 2. Funds are disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code.

### REVENUE

#### Charges for Services

- This is the estimated FY 23 technology recording fee tied to the recording of deeds and mortgages.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 23.

### EXPENDITURES

#### Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 23.

#### Professional and Contractual Services

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 22 MOU has been removed.

#### Other Operating Expenses

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 22 MOU has been removed.

#### Capital Outlay

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 22 MOU has been removed.

#### Cash Carryover

- The remaining balance of revenues less expenses has been placed in a cash carryover. The three State offices that share this revenue stream will need to execute an MOU to determine the split of these funds.

### Departmental Summary

State Agency	2,471,947	2,317,760	65,720	2,383,480	88,467
	FY23	FY22			Change
	Base	Base	MOU Items	Total	
Courts	324,172	366,487	542,364	908,851	(584,679)
Public Defender	377,331	428,184	263,067	691,251	(313,920)
State Attorney	367,296	449,144	334,234	783,378	(416,082)
Cash Carryover	1,403,148	1,073,945	(1,073,945)	0	1,403,148

Notes: Base includes IT internal service allocation



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