

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2024/2025 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Ron Salem - Chair**  
**Terrance Freeman - Vice Chair**  
**Raul Arias**  
**Rory Diamond**  
**Nick Howland**  
**Will Lahnen**  
**Ju'Coby Pittman**



**Meeting #1**  
**August 8, 2024**

**COUNCIL AUDITOR’S OFFICE  
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## **FY 2024/25 BUDGET LEGISLATION**

- 2024-324-E Property Appraiser’s 2024/25 Budget Recommendations**  
Due to the timing of when the property appraiser’s budget is submitted and approved by the Florida Department of Revenue, this ordinance provides City Council input prior to submittal.
- 2024-500-E Rolled Back Rate Resolution**  
Informs the Property Appraiser of the “rolled back” millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 10, 2024, public hearing for City Council to consider the millage rates and the tentative budget.
- 2024-501 Millage Levy Ordinance**  
Establishes the millage rate to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
- 2024-502 Millage Levy Ordinance**  
Establishes the millage rate to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
- 2024-503 Millage Levy Ordinance**  
Establishes millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
- 2024-504 Budget Ordinance**  
Approves the budgets for the City and its Independent Agencies.
- 2024-505 Five-Year Capital Improvement Plan (CIP)**  
Adopts the five-year CIP (FY 2024/25 through FY 2028/29).
- 2024-506 Shands Agreement**  
Authorizes the Mayor, or his designee, and Corporation Secretary to execute and deliver an agreement with Shands Jacksonville Medical Center, Inc. and the State of Florida Agency of Health Care Administration concerning payment to and distribution of the City’s indigent health care funds and to take action as may be necessary to effectuate the purpose of the ordinance.
- 2024-507 Five-Year IT System Development Program (“ITECH Projects”)**  
Adopts the five-year (FY 2024/25 through FY 2028/29) IT System Development Program (“ITECH Projects”).
- 2024-508 Adopting the Sales Tax Growth Rate**  
Adopts the annual growth rate as recommended by the administration for the future pension liability surtax proceeds.

## **FY 2024/25 BUDGET LEGISLATION**

**2024-509 Public Service Grants**

Approves the appropriation of \$7,200,000 from a designated special council contingency to provide funding for the City of Jacksonville's contribution to the Public Service Grants Council.

**2024-510 Opioid Settlement**

Approves the appropriation of \$4,768,478 of Opioid Settlement Funds from a designated special council contingency to provide funding for Opioid and Substance Use Disorder Settlement Proceeds Grants.

**2024-511 Kids Hope Alliance**

Approves the appropriation of program funding of \$46,968,032 from a designated special council contingency within the Kids Hope Alliance Fund.

**2024-512 James Weldon Johnson Park**

Approves the appropriation of \$600,000 from a designated special council contingency to Parks, Recreation and Community Services for Park Maintenance and Programming at James Weldon Johnson Park.

**2024-513 City Council Member Salaries and Benefits**

Approves the appropriation of \$1,891,057 from a designated special council contingency for City Council Member Salaries and Benefits.

## FY 2024/25 BUDGET TIMELINE OVERVIEW

### 2024

- January 1 This is the effective date of property valuation.
- If a home under construction is not complete on this date, it is not taxed.
  - Taxpayer must reside in home on this date to be eligible for homestead exemption.
- June 1 On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
- July 1 Property Appraiser certifies to taxing authorities the preliminary valuation totals, via the top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
- July 15 On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative budget amendments and changes to the Property Appraiser's budget.
- July 15 Section 106.201 (a) of the Municipal Code requires the Mayor to submit the annual budget proposal to City Council prior to the first City Council Committee meeting in July.
- August 4 Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:
- Proposed millage rate
  - Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065
  - Date, time and place of the tentative budget and millage hearing
- August 15 Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget.
- On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
- August 24 Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
- September 10 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage and budget.
- September 21 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

## FY 2024/25 BUDGET TIMELINE OVERVIEW

- September 24 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.
- September 27 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.
- October 1 Fiscal year that is funded by this ad valorem tax cycle begins.
- October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.
- October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.
- October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:
- Certification of Taxable Value, Forms DR-420
  - Legislation adopting the millage and the budget
  - Entire newspaper pages for all advertisements
  - Proof of publication from the newspaper for all advertisements
  - Certification of Final Taxable Value, Forms DR-422
- November Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:
- |                      |                      |
|----------------------|----------------------|
| 4 percent - November | 3 percent - December |
| 2 percent - January  | 1 percent - February |
- December Council Auditor staff calculates the required tax increment contributions based on the final certification from the Property Appraiser. Contributions must be made by January 1.

### 2025

- March 31 Taxes are due without any discount or penalty.

**CITY OF JACKSONVILLE**  
**SUMMARY OF AD VALOREM TAX CALCULATIONS**  
**MAYOR'S PROPOSED MILLAGE RATES**  
**2024/25 BUDGET**

	GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
2023/24 Preliminary Taxable Values	\$ 92,206,587,460	\$ 9,177,619,430	\$ 69,769,241	\$ 101,453,976,131
Operating Millage Rates	<b>11.3169</b>	<b>8.0262</b>	<b>9.5260</b>	
<b>Council Approved Total Estimated Revenues at . . .</b>	<b>95.5% \$ 996,535,557</b>	<b>\$ 70,346,646</b>	<b>\$ 634,714</b>	<b>\$ 1,067,516,916</b>

**FY 2024/25 BUDGET**

2024/25 Preliminary Taxable Values	\$ 98,507,990,525	\$ 10,055,233,332	\$ 76,751,310	\$ 108,639,975,167
Less New Construction	(2,697,403,212)	(136,955,513)	(2,371,359)	(2,836,730,084)
Taxable Value of Property Existing Last Year	<u>\$ 95,810,587,313</u>	<u>\$ 9,918,277,819</u>	<u>\$ 74,379,951</u>	<u>\$ 105,803,245,083</u>
<b>Operating Millage Rate</b>	<b>11.3169</b>	<b>8.0262</b>	<b>9.5260</b>	
Estimated Revenues at . . .	95.5%			
<b>BEFORE NEW CONSTRUCTION</b>	<u>\$ 1,035,486,288</u>	<u>\$ 76,023,808</u>	<u>\$ 676,659</u>	<u>\$ 1,112,186,755</u>
<b>Increased Revenue on Property Existing Last Year</b>	<u>\$ 38,950,731</u>	<u>\$ 5,677,162</u>	<u>\$ 41,945</u>	<u>\$ 44,669,838</u>
Change in budgeted Ad Valorem Revenues, as a percent.				<u><b>4.18%</b></u>
Estimated Revenues at . . .	95.5%			
<b>ON NEW CONSTRUCTION</b>	<u>\$ 29,152,562</u>	<u>\$ 1,049,767</u>	<u>\$ 21,573</u>	<u>\$ 30,223,901</u>
Change in budgeted Ad Valorem Revenues from new construction, as a percent.				<u><b>2.83%</b></u>
<b>Total Estimated Revenues Increase</b>	<u>\$ 68,103,293</u>	<u>\$ 6,726,929</u>	<u>\$ 63,518</u>	<u>\$ 74,893,740</u>
Change in budgeted Ad Valorem Revenues, as a percent.				<u><b>7.02%</b></u>
<b>Total Proposed Estimated Revenues at</b>	<b>95.5% \$ 1,064,638,849</b>	<b>\$ 77,073,575</b>	<b>\$ 698,232</b>	<b>\$ 1,142,410,656</b>

**Net to the General Fund GSD**

Total Proposed Estimated Revenues at	95.5%	\$ 1,064,638,849	\$ 77,073,575	\$ 698,232	\$ 1,142,410,656
Less Tax Increment Amounts at	95.0%	\$ (27,358,174)	\$ (11,363,655)	\$ -	\$ (38,721,829)
<b>Net to the General Fund GSD</b>		<u>\$ 1,037,280,676</u>	<u>\$ 65,709,919</u>	<u>\$ 698,232</u>	<u>\$ 1,103,688,827</u>

<b>2024/25 ROLLED BACK RATES</b>	<b>10.9600</b>	<b>7.4718</b>	<b>8.9439</b>
<b>2024/25 RATES AS PRESENTED ABOVE</b>	<b>11.3169</b>	<b>8.0262</b>	<b>9.5260</b>
<b>PERCENTAGE ABOVE (BELOW) ROLLED BACK</b>	<b>3.26%</b>	<b>7.42%</b>	<b>6.51%</b>
<b>COUNCIL VOTE REQUIREMENT</b>	<b>Majority</b>	<b>Two-thirds</b>	<b>Two-thirds</b>

The Mayor's proposed 2024/25 millage rates for the Beaches and Baldwin are in compliance with the Interlocal Agreements, which require the millage rate for the GF/GSD excluding USDs 2-5 (Beaches and Baldwin) to be 18.8% more than Baldwin and 3.2907 mills more than the Beaches.

**GENERAL SERVICES DISTRICT  
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION  
COMPARING 2023 RATES TO THE MAYOR'S PROPOSED 2024 RATE**

**2023 MEDIAN VALUE TO 2024 MEDIAN VALUE**

TAXABLE VALUE CALCULATION	2023 Tax Rates	2024 Proposed Tax Rates	Change from 2023 to 2024	
(1) <b>Median Assessed Value</b>	\$ 169,929	\$ 181,299	\$ 11,370	6.69%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) <b>Value Before Additional Homestead Exemption</b>	<b>\$ 144,929</b>	<b>\$ 156,299</b>	<b>\$ 11,370</b>	<b>7.85%</b>
<b>Additional Homestead Exemption</b>	\$ (25,000)	\$ (25,000)	-	0.00%
(3) <b>Taxable Value</b>	<b>\$ 119,929</b>	<b>\$ 131,299</b>	<b>\$ 11,370</b>	<b>9.48%</b>

**MILLAGE RATES**

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.4310	6.3400	-0.0910	-1.42%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0288	0.0288	0.0000	0.00%
<b>Total Millage</b>	<b>17.9560</b>	<b>17.8650</b>	<b>(0.0910)</b>	<b>-0.51%</b>

**AD VALOREM TAXES**

Local Government, GSD	\$ 1,357.22	\$ 1,485.90	\$ 128.68	9.48%
Duval County School Board	\$ 932.04	\$ 990.94	\$ 58.90	6.32%
St John's Water Mgmt. District	\$ 21.50	\$ 23.54	\$ 2.04	9.49%
Florida Inland Navigation District	\$ 3.45	\$ 3.78	\$ 0.33	9.57%
Total Tax Bill	\$ 2,314.21	\$ 2,504.16	\$ 189.95	8.21%
Less Four Percent Discount for Payment in November	\$ (92.57)	\$ (100.17)	\$ (7.60)	8.21%
<b>Net Tax Bill</b>	<b>\$ 2,221.64</b>	<b>\$ 2,403.99</b>	<b>\$ 182.35</b>	<b>8.21%</b>

**Footnotes:**

- |   |
|---|
| 1. The <i>median</i> assessed value of a single family homesteaded property is \$181,299 for the 2024 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower. |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.  |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.   |

**GENERAL SERVICES DISTRICT  
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION  
COMPARING 2023 RATES TO THE MAYOR'S PROPOSED 2024 RATE**

**2023 ASSESSED VALUE OF \$100,000 - HOMESTEAD PROPERTY**

TAXABLE VALUE CALCULATION	2023 Tax Rates	2024 Proposed Tax Rates	Change from 2023 to 2024	
(1) Assessed Value	\$ 100,000	\$ 103,000	\$ 3,000	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	<u>\$ 75,000</u>	<u>\$ 78,000</u>	<u>\$ 3,000</u>	<u>4.00%</u>
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	<u><u>\$ 50,000</u></u>	<u><u>\$ 53,000</u></u>	<u><u>\$ 3,000</u></u>	<u><u>6.00%</u></u>

**MILLAGE RATES**

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.4310	6.3400	-0.0910	-1.42%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0288	0.0288	0.0000	0.00%
<b>Total Millage</b>	<u><b>17.9560</b></u>	<u><b>17.8650</b></u>	<u><b>(0.0910)</b></u>	<u><b>-0.51%</b></u>

**AD VALOREM TAXES**

Local Government, GSD	\$ 565.85	\$ 599.80	\$ 33.95	6.00%
Duval County School Board	\$ 482.33	\$ 494.52	\$ 12.19	2.53%
St John's Water Mgmt. District	\$ 8.97	\$ 9.50	\$ 0.53	5.91%
Florida Inland Navigation District	\$ 1.44	\$ 1.53	\$ 0.09	6.25%
Total Tax Bill	<u>\$1,058.59</u>	<u>\$ 1,105.35</u>	<u>\$ 46.76</u>	<u>4.42%</u>
Less Four Percent Discount for Payment in November	\$ (42.34)	\$ (44.21)	\$ (1.87)	4.42%
<b>Net Tax Bill</b>	<u><u><b>\$1,016.25</b></u></u>	<u><u><b>\$ 1,061.14</b></u></u>	<u><u><b>\$ 44.89</b></u></u>	<u><u><b>4.42%</b></u></u>

**Footnotes:**

- |   |
|---|
| 1. This is based on an assessed value of \$100,000 for tax year 2023 increased by the Homestead cap of 3% since CPI was more than 3%.                     |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.  |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

**GENERAL SERVICES DISTRICT  
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION  
COMPARING 2023 RATES TO THE MAYOR'S PROPOSED 2024 RATE**

**2023 ASSESSED VALUE OF \$150,000 - HOMESTEAD PROPERTY**

TAXABLE VALUE CALCULATION	2023 Tax Rates	2024 Proposed Tax Rates	Change from 2023 to 2024	
(1) Assessed Value	\$ 150,000	\$ 154,500	\$ 4,500	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	<u>\$ 125,000</u>	<u>\$ 129,500</u>	<u>\$ 4,500</u>	<u>3.60%</u>
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	<u><u>\$ 100,000</u></u>	<u><u>\$ 104,500</u></u>	<u><u>\$ 4,500</u></u>	<u><u>4.50%</u></u>

**MILLAGE RATES**

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.4310	6.3400	-0.0910	-1.42%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0288	0.0288	0.0000	0.00%
<b>Total Millage</b>	<u><b>17.9560</b></u>	<u><b>17.8650</b></u>	<u><b>(0.0910)</b></u>	<u><b>-0.51%</b></u>

**AD VALOREM TAXES**

Local Government, GSD	\$ 1,131.69	\$ 1,182.62	\$ 50.93	4.50%
Duval County School Board	\$ 803.88	\$ 821.03	\$ 17.15	2.13%
St John's Water Mgmt. District	\$ 17.93	\$ 18.74	\$ 0.81	4.52%
Florida Inland Navigation District	\$ 2.88	\$ 3.01	\$ 0.13	4.51%
Total Tax Bill	<u>\$ 1,956.38</u>	<u>\$ 2,025.40</u>	<u>\$ 69.02</u>	<u>3.53%</u>
Less Four Percent Discount for Payment in November	\$ (78.26)	\$ (81.02)	\$ (2.76)	3.53%
<b>Net Tax Bill</b>	<u><b>\$ 1,878.12</b></u>	<u><b>\$ 1,944.38</b></u>	<u><b>\$ 66.26</b></u>	<u><b>3.53%</b></u>

**Footnotes:**

- |   |
|---|
| 1. This is based on an assessed value of \$150,000 for tax year 2023 increased by the Homestead cap of 3% since CPI was more than 3%.                     |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.  |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

**GENERAL SERVICES DISTRICT  
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION  
COMPARING 2023 RATES TO THE MAYOR'S PROPOSED 2024 RATE**

**2023 ASSESSED VALUE OF \$200,000 - HOMESTEAD PROPERTY**

TAXABLE VALUE CALCULATION	2023 Tax Rates	2024 Proposed Tax Rates	Change from 2023 to 2024	
(1) Assessed Value	\$ 200,000	\$ 206,000	\$ 6,000	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	<u>\$ 175,000</u>	<u>\$ 181,000</u>	<u>\$ 6,000</u>	<u>3.43%</u>
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	<u><u>\$ 150,000</u></u>	<u><u>\$ 156,000</u></u>	<u><u>\$ 6,000</u></u>	<u><u>4.00%</u></u>

**MILLAGE RATES**

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.4310	6.3400	-0.0910	-1.42%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0288	0.0288	0.0000	0.00%
<b>Total Millage</b>	<u><b>17.9560</b></u>	<u><b>17.8650</b></u>	<u><b>(0.0910)</b></u>	<u><b>-0.51%</b></u>

**AD VALOREM TAXES**

Local Government, GSD	\$ 1,697.54	\$ 1,765.44	\$ 67.90	4.00%
Duval County School Board	\$ 1,125.43	\$ 1,147.54	\$ 22.11	1.96%
St John's Water Mgmt. District	\$ 26.90	\$ 27.97	\$ 1.07	3.98%
Florida Inland Navigation District	\$ 4.32	\$ 4.49	\$ 0.17	3.94%
Total Tax Bill	<u>\$ 2,854.19</u>	<u>\$ 2,945.44</u>	<u>\$ 91.25</u>	<u>3.20%</u>
Less Four Percent Discount for Payment in November	\$ (114.17)	\$ (117.82)	\$ (3.65)	3.20%
<b>Net Tax Bill</b>	<u><b>\$ 2,740.02</b></u>	<u><b>\$ 2,827.62</b></u>	<u><b>\$ 87.60</b></u>	<u><b>3.20%</b></u>

**Footnotes:**

- |   |
|---|
| 1. This is based on an assessed value of \$200,000 for tax year 2023 increased by the Homestead cap of 3% since CPI was more than 3%.                     |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.  |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE AND ITS INDEPENDENT AGENCIES  
BUDGET SUMMARY**

	2023/24		2024/25	
	ORIGINAL BUDGET		PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY
Jacksonville Aviation Authority				
Operations	209,541,948		138,026,958	
Capital	128,171,200		32,297,000	
Total Jacksonville Aviation Authority	<u>\$ 337,713,148</u>	<u>\$ -</u>	<u>\$ 170,323,958</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications and Other Contributions		-13,556,438		-13,977,910
Operations	75,085,035		84,825,980	
Capital	432,962,644		296,290,080	
Total Jacksonville Port Authority	<u>\$ 508,047,679</u>	<u>\$ -13,556,438</u>	<u>\$ 381,116,060</u>	<u>\$ -13,977,910</u>
Police and Fire Pension Fund	<u>\$ 15,302,797</u>	<u>\$ -</u>	<u>\$ 16,064,513</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 2,855,474</u>	<u>\$ -747,337</u>	<u>\$ 3,066,887</u>	<u>\$ -804,877</u>
Jacksonville Housing Finance Authority	<u>\$ 549,216</u>	<u>\$ -</u>	<u>\$ 444,278</u>	<u>\$ -</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		-1,752,950		-1,812,937
Constitutional Gas Tax		-4,500,101		-4,920,949
Local Option Gas Tax per Interlocal Agreement		-39,492,970		-37,800,596
Discretionary Transportation Half Cent Sales Tax		-134,298,864		-130,616,426
Operations	183,101,621		190,415,349	
Capital	68,962,629		53,808,133	
Total Jacksonville Transportation Authority	<u>\$ 252,064,250</u>	<u>\$ -180,044,885</u>	<u>\$ 244,223,482</u>	<u>\$ -175,150,908</u>
J E A				
Electric Operations	1,328,857,676	95,209,531	1,346,479,747	97,708,817
Electric Capital	270,924,000		306,794,000	
Water & Sewer Operations	612,721,663	28,439,210	633,627,491	39,715,679
Water & Sewer Capital	514,473,000		566,523,000	
District Energy System Operations	12,561,440		13,574,930	
District Energy System Capital	16,783,000		18,000,000	
Total JEA	<u>\$ 2,756,320,779</u>		<u>\$ 2,884,999,168</u>	
Total Contribution to City General Fund		<u>\$ 123,648,741</u>		<u>\$ 137,424,496</u>
<b>Total of City Independent Agencies</b>	<b>\$ 3,872,853,343</b>	<b>\$ -70,699,919</b>	<b>\$ 3,700,238,346</b>	<b>\$ -52,509,199</b>
Contribution to Shands Jacksonville (B)		<u>-28,733,059</u>		<u>-56,000,000</u>
<b>Net General Government Contributions</b>		<b><u>\$ -99,432,978</u></b>		<b><u>\$ -108,509,199</u></b>
<b>Total of Jacksonville General Government Budget</b>	<b><u>\$ 3,978,157,148</u></b>		<b><u>\$ 4,443,177,886</u></b>	
<b>Total Budget, General Government and Independent Agencies</b>	<b><u>\$ 7,851,010,491</u></b>		<b><u>\$ 8,143,416,232</u></b>	

A Transfers in and between agencies and funds have not been eliminated.

B Including American Rescue Plan Funding, the City Contribution was \$40 million in FY 23/24.

COUNCIL AUDITOR'S OFFICE  
MAYOR'S PROPOSED 2024/25 BUDGET  
SUMMARY OF BUDGET BY FUND

	FY 23-24 COUNCIL APPROVED	FY 24-25 MAYOR'S PROPOSED
<b>General Fund</b>		
00111 General Fund Operating	1,758,131,300	1,923,316,527
00112 Mosquito Control State 1	80,907	81,324
00113 Special Events - General Fund	11,320,606	11,094,170
00116 Downtown Economic Development Fund	250,000	0
00119 Emergency Reserve	103,463,496	128,783,184
00191 Property Appraiser	12,557,172	12,609,057
00192 Clerk Of The Court	7,128,835	5,087,026
00193 Tax Collector	25,946,545	25,852,105
<b>TOTAL General Fund</b>	<b>1,918,878,861</b>	<b>2,106,823,393</b>
<b>Permanent Fund</b>		
05100 Permanent Fund	0	0
<b>TOTAL Permanent Fund</b>	<b>0</b>	<b>0</b>
<b>Special Revenue Fund</b>		
10100 Planning, Economic Dev & Concur Mgmt	745,726	843,123
10200 Air Pollution Control & Monitoring	699,491	584,581
10300 Sports, Convention & Tourism Development	11,878,534	11,650,870
10400 Transportation	219,235,045	213,207,426
10700 Emergency 911	7,623,356	8,057,743
10800 Tax Increment District	41,460,846	44,300,148
10900 Kids Hope Alliance	55,006,520	54,812,114
11000 Better Jacksonville Trust Fund	112,755,670	520,080,686
11100 Homelessness Initiatives Fund	0	11,240,000
11300 Maintenance, Parks & Recreation	9,061,831	9,228,329
11400 Other Federal, State & Local Grants	250,000	500,000
11500 General Government	3,751,223	2,235,785
15000 General Government	30,785,298	40,020,857
<b>TOTAL Special Revenue Fund</b>	<b>493,253,540</b>	<b>916,761,662</b>
<b>Capital Project Fund</b>		
32000 General Projects	356,218,692	220,733,121
<b>TOTAL Capital Project Fund</b>	<b>356,218,692</b>	<b>220,733,121</b>
<b>Enterprise Fund</b>		
41000 Public Parking System	4,845,607	5,941,496
42000 Motor Vehicle Inspections	399,450	419,632
43000 Solid Waste	151,064,595	235,492,274
44000 Stormwater Services	45,100,001	46,077,181
45000 Equestrian Center	543,518	335,869
46000 Sports Complex Capital	9,976,933	9,552,419
47000 City Venues	142,409,148	325,048,337
<b>TOTAL Enterprise Fund</b>	<b>354,339,252</b>	<b>622,867,208</b>
<b>Internal Service Fund</b>		
51000 Fleet Management	77,196,672	86,539,510
52000 Copy Center	2,801,435	2,731,659
53000 Information Technology	67,438,957	71,055,764
54000 Public Works - Public Buildings	59,506,571	58,185,971
55000 General Counsel's Office	14,360,953	14,253,459
56100 COJ Self Insurance	63,210,812	72,698,501
56200 COJ Group Health	92,556,833	117,843,609
56300 COJ Insured Programs	20,320,914	20,334,976
57000 Debt Management Funds	438,095,561	108,061,429
<b>TOTAL Internal Service Fund</b>	<b>835,488,708</b>	<b>551,704,878</b>
<b>Trust and Agency Fund</b>		
65100 Pension Trust Fund	19,978,095	24,287,624
<b>TOTAL Trust and Agency Fund</b>	<b>19,978,095</b>	<b>24,287,624</b>
<b>TOTAL FOR ALL GENERAL GOVERNMENT FUNDS</b>	<b>3,978,157,148</b>	<b>4,443,177,886</b>

**Council Auditor's Office**  
**Mayor's Proposed FY 2024/25 Budget**  
**Summary of Employee Caps by Fund**

		FY 23-24 COUNCIL APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM FY 23-24
<b>General Funds</b>				
00111	General Fund - GSD	6,750	6,793	43
00113	Special Events	13	13	0
00191	Property Appraiser	113	113	0
00192	Clerk of the Court	36	36	0
00193	Tax Collector	254	254	0
<b>Total General Funds</b>		<b>7,166</b>	<b>7,209</b>	<b>43</b>
<b>Special Revenue Funds</b>				
10101	Concurrency Management System	6	7	1
10201	Air Pollution Tag Fee	6	6	0
10301	Tourist Development Council	2	2	0
10701	9-1-1 Emergency User Fee	5	5	0
10806	Arlington CRA Trust	0	1	1
10901	Kids Hope Alliance Fund	42	42	0
11301	Huguenot Park	10	10	0
11302	Kathryn A. Hanna Park	17	17	0
11308	Cecil Field Commerce Center	6	6	0
11501	Animal Care & Protective Services Program	1	1	0
15104	Building Inspection	178	189	11
15107	Library Conference Facility Trust	3	3	0
15111	Opioid Settlement Fund	2	2	0
15204	Duval County Teen Court Programs Trust	5	5	0
15213	Court Costs \$65 Fee FS: 939.185	9	9	0
15302	Hazardous Waste Program - SQG	5	5	0
15304	Tree Protection & Related Expenditures	1	1	0
<b>Total Special Revenue Funds</b>		<b>298</b>	<b>311</b>	<b>13</b>
<b>Enterprise Funds</b>				
41102	Public Parking	36	36	0
42101	Motor Vehicle Inspection	4	4	0
43101	Solid Waste Disposal	116	116	0
44101	Stormwater Service	53	53	0
<b>Total Enterprise Funds</b>		<b>209</b>	<b>209</b>	<b>0</b>
<b>Internal Service Funds</b>				
51101	Fleet Management - Operations	97	97	0
51102	Fleet Management - Vehicle Replacement	3	3	0
52101	Copy Center	5	5	0
53101	Information Technologies	118	128	10
53102	Radio Communication	10	10	0
54101	Public Building Allocations	61	61	0
55101	Office of General Counsel	79	79	0
56101	Self Insurance	25	25	0
56201	Group Health	9	9	0
56301	Insured Programs	9	9	0
<b>Total Internal Service Funds</b>		<b>416</b>	<b>426</b>	<b>10</b>
<b>Trust And Agency Funds</b>				
65101	General Employees Pension	5	5	0
<b>Total Trust And Agency Funds</b>		<b>5</b>	<b>5</b>	<b>0</b>
<b>TOTAL EMPLOYEE CAP FOR ALL FUNDS</b>		<b>8,094</b>	<b>8,160</b>	<b>66</b>

**Council Auditor's Office  
 Mayor's Proposed FY 2024/25 Budget  
 Overall Employee Cap Reconciliation**

FY 2023/2024 Council Approved Employee Cap (City-Wide)	8,094	
Net Change in Positions during FY 2023/2024	10 *	
Sub-total FY 2023/2024	8,104	
Positions Added in Mayor's Proposed FY 2024/2025 Budget	56 **	
Positions Eliminated in Mayor's Proposed FY 2024/2025 Budget	- ***	
Proposed FY 2024/2025 Employee Cap (City-Wide)	8,160	

**Notes:**

- \* The positions added (10) during FY 2023/24 were:
  - 10 positions for Building Inspection Fund within the Planning and Development Department (Non-General Fund/GSD) per Ordinance 2024-081-E.

- \*\* The positions added (56) in the proposed budget for FY 2023/24 are:
  - General Fund/GSD
  - 40 police officer positions in the Sheriff's Office to address violent crime and citizen ratio.
  - 3 positions in the Office of Administrative Services. One Manager of Procurement, one Purchasing Analyst, and one Mediation Consultant.

- Non-General Fund/GSD
- 10 unfunded positions in the Information Technologies Fund for the Technology Solutions Department to begin transitioning the desktop support services back in-house.
- 1 City Planner position in the Concurrency Management Fund for the Planning and Development Department to manage workloads in the department.
- 1 position added to the Arlington CRA for the Office of Economic Development that will be split (50/50 cost) with the King Soutel Crossing CRA.
- 1 Fire Protection Inspector position in the Fire and Rescue Department.

\*\*\* No positions are proposed to be eliminated for FY 2024/25.

**Council Auditor's Office  
Mayor's Proposed FY 2024/25 Budget  
Employee Cap By Department**

<b>General Fund/GSD</b>	<b>FY 23-24 Council Approved</b>	<b>FY 24-25 Mayor's Proposed</b>	<b>Change From FY 23-24</b>
<b>FULL TIME EMPLOYEE POSITIONS</b>			
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Courts	3	3	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	23	23	0
Finance	82	83	1
Fire and Rescue-Center	1,902	1,902	0
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	135	135	0
Office of Administrative Services	100	105	5
Office of Economic Development	19	18	-1
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of the Inspector General	12	12	0
Office of the Sheriff	3,352	3,390	38
Office of Sports and Entertainment	5	5	0
Parks, Recreation & Community Services	255	255	0
Planning and Development	37	38	1
Public Library	311	310	-1
Public Works	296	296	0
Supervisor of Elections	32	32	0
<b>TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT</b>	<b>6,750</b>	<b>6,793</b>	<b>43</b>

**Overall Explanation:**

Within each department review, employee cap changes will be addressed. However, from an overall standpoint, changes were as follows:

Finance & Administration: One position (Finance Compliance Manager) was transferred in during the year from the Office of Administrative Services - Procurement Division.

Office of Administrative Services: A net two positions were transferred in during FY 2023/24. One position was transferred from the Public Libraries to create an Office of Administrative Services Manager and two were transferred from the Mayor's Office to create a Lean Initiatives Program Manager and a Change Manager. Separately, one Procurement Division position was transferred to the Finance Department. Additionally 3 positions are proposed to be added (one Manager of Procurement, one Purchasing Analyst, and one Mediation Consultant).

Office of Economic Development: One position was transferred to the Planning and Development Department during FY 2023/24.

Office of the Sheriff: 40 positions are proposed to be added to address violent crime and citizen ratio and 2 positions were transferred to the Office of the Mayor during FY 2023/24. The Mayor's Office cap did not increase though because two positions were transferred to the Office of Administrative Services during the year.

Planning and Development: One Sustainability Manager position was added during FY 2023/24. The position was transferred from the Office of Economic Development.

Public Library: One Assistant Director for Library Finance and Budget position was removed pursuant to Ordinance 2024-175-E and transferred to the Office of Administrative Services.

**Council Auditor's Office  
 Mayor's Proposed FY 2024/25 Budget  
 Position Redlines**

<b>Fund</b>	<b>Indexcode</b>	<b>1Cloud String</b>	<b>Jobcode</b>	<b>Position Title</b>	<b>Total</b>
00111	SHCO011PRMPP	00111-562101-000000-00001790-00000-000000	E0071	Correctional Services Counselor	13
00111	SHCO011PRMPP	00111-562101-000000-00001790-00000-000000	E0052	Correction Officer	3
					16 **

**Note:**

\*\* Sixteen unfunded positions will be redlined in FY 2024/25 due to the outsourcing of the Misdemeanor Probation Program.

**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND - GSD PERSONNEL EXPENSES  
PROPOSED FY 2024/25 BUDGET**

	2023/2024 Council Approved	2024/2025 Mayor's Proposed	\$ Change	% Change	
(A) SALARIES	\$ 591,218,074	\$ 608,788,433	\$ 17,570,359	2.97%	(A)
(B) COLLECTIVE BARGAINING CONTINGENCY	\$ -	\$ 68,000,000	\$ 68,000,000	N/A	(B)
(C) EMPLOYER PROVIDED BENEFITS/PENSION COSTS	\$ 362,323,484	\$ 387,879,204	\$ 25,555,720	7.05%	(C)
SALARIES/ BENEFITS LAPSES	\$ (10,500,071)	\$ (11,032,979)	\$ (532,908)	5.08%	
TOTAL PERSONNEL	\$ 943,041,487	\$ 1,053,634,658	\$ 110,593,171	11.73%	

(A) Overall, salary expenses within the General Fund-GSD are increasing by \$17,523,841, or 2.97%. Regular salaries are increasing by \$12,476,530, terminal leave is increasing by \$2,701,490, overtime is increasing by \$1,988,427, and special pay - pensionable is increasing by \$1,332,589, while part time salaries are decreasing by \$1,034,111.

Regular salaries are increasing by \$12,476,530, primarily due to the following:

- An increase of \$6,804,663 in the Office of Sheriff is mainly the result of fully funding the 40 positions added in FY 23/24 which had been only funded for one month and funding the 40 grant positions that had transferred in and were only funded for six months. Additionally, there are 40 new positions in the proposed budget that are being funded for three months and the proposed budget includes the normal step increases. These increases were partially offset by defunding 16 positions related to the misdemeanor probation program (which is being outsourced) and the 16 positions are red-lined which means they will be eliminated when they become vacant.
- An increase of \$3,445,685 in the Fire and Rescue Department due to step raises and various reclassifications and promotions.
- An increase of \$350,215 in the Office of Administrative Services primarily due to three new positions included in the proposed budget.
- The remaining increase is spread across the remaining departments within the General Fund-GSD.

The increase of \$2,701,490 in terminal leave is due to increases of \$2,047,158 in the Office of the Sheriff and \$654,332 in the Fire and Rescue Department based on the number of employees in DROP.

The increase of \$1,988,427 in overtime is primarily attributable to an increase of \$1,409,917 within the Fire and Rescue Department to align the budget with actual expenditures and due to an increase in events. Overtime is also increasing by \$519,646 within the Office of the Sheriff mainly based on events at the City Venues.

The increase of \$1,332,589 in special pay - pensionable is primarily due to a \$1,392,756 increase in the Fire and Rescue Department to better align the budget with actual expenditures.

The decrease of \$1,034,111 in part time salaries is mainly attributable to a decrease of \$1,847,047 for the Supervisor of Elections due to fewer elections in FY 2024/25. This is partially offset by an increase of \$591,452 for the Office of the Sheriff within the Corrections Court Services activity and the Community Engagement activity.

- (B) These amounts do not include the impact of any proposed collective bargaining changes. There is separately a \$68 million contingency that is set aside to address the impact of any collective bargaining agreements if approved by City Council.
- (C) Overall, employer provided benefits/pension costs are increasing by \$25,525,354, or 7.06%. The change is mainly due to defined benefit plans contributions increasing by \$9,664,584, defined contribution plans contributions increasing by \$2,577,774, workers' compensation increasing by \$7,257,230, and FOP/IAFF health and dental costs increasing by \$5,547,089.

Defined benefit plans contributions are increasing by \$9,664,584 based on the actuary reports.

Defined contribution plans contributions are increasing by \$2,577,774 due to employee turnover resulting in more participants as well as the impact of employee cap increases.

Workers' compensation is increasing by \$7,257,230 due to an increase in the heart and hypertension component (JSO and JFRD only) of \$12,508,139 based on claims history consistent with the actuarial report. The increase for heart and hypertension is offset by a decrease for regular workers' compensation in the amount of \$5,250,909.

FOP/IAFF health and dental costs are increasing by \$5,547,089 based on an increase in the cost as calculated by the actuary for the Jacksonville Police Officers and Fire Fighters Health Insurance Trust.

<b>General Fund/GSD - Summary of Change in Defined Benefit and Defined Contribution Pension Costs</b>					
Pension Plan	FY 2023/24		FY 2024/25		Increase/ (Decrease)
	Rate	Amount	Rate	Amount	
General Employees' Pension Plan - DB	n/a	\$ 23,950,511	n/a	\$ 26,960,093	\$ 3,009,582
Corrections Officers' Pension Plan - DB	n/a	\$ 19,385,644	n/a	\$ 21,981,270	\$ 2,595,626
Police & Fire Pension Plan - DB	n/a	\$ 173,473,230	n/a	\$ 177,446,983	\$ 3,973,753
General Employees' Pension Plan - DC	12.00%	\$ 10,631,663	12.00%	\$ 11,407,134	\$ 775,471
Public Safety Pension Plan - DC	25.00%	\$ 30,277,358	25.00%	\$ 32,079,661	\$ 1,802,303
Jacksonville Beach Contribution - DB	n/a	\$ 389,373	n/a	\$ 324,272	\$ (65,101)
FRS Pension Contribution	n/a	\$ 386,598	n/a	\$ 537,322	\$ 150,724
<b>TOTAL</b>	n/a	<b>\$ 258,494,377</b>	n/a	<b>\$ 270,736,735</b>	<b>\$ 12,242,358</b>

**COUNCIL AUDITOR'S OFFICE  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
SALARY AND BENEFITS LAPSE SCHEDULE**

Fund	<u>Department</u>	FY 2023/24 Approved	FY 2024/25 Proposed	Amount Inc/(Dec)	% Inc/ (Dec)
00111	Non-Departmental <sup>1</sup>	\$4,440,423	\$4,736,948	\$296,525	6.7%
00111	Office of the Sheriff <sup>2</sup>	\$6,059,648	\$6,296,031	\$236,383	3.9%
		<b>\$10,500,071</b>	<b>\$11,032,979</b>	<b>\$532,908</b>	<b>5.1%</b>
00113	Special Events	\$11,658	\$11,731	\$73	0.6%
00191	Property Appraiser	\$144,295	\$148,905	\$4,610	3.2%
00192	Clerk of The Court	\$43,037	\$47,637	\$4,600	10.7%
00193	Tax Collector	\$313,116	\$326,532	\$13,416	4.3%
10901	Kids Hope Alliance	\$69,326	\$75,927	\$6,601	9.5%
11301	Huguenot Park	\$6,012	\$5,400	-\$612	-10.2%
11302	Kathryn A Hanna Park Improvement	\$8,945	\$9,064	\$119	1.3%
11308	Cecil Field Commerce Center	\$5,483	\$4,147	-\$1,336	-24.4%
15104	Building Inspection	\$131,417	\$132,735	\$1,318	1.0%
15204	Duval County Teen Court Programs	\$1,823	\$1,530	-\$293	-16.1%
15213	Court Costs \$65 Fee FS: 939 185	\$0	\$96,022	\$96,022	N/A
41102	Public Parking	\$34,199	\$45,989	\$11,790	34.5%
42101	Motor Vehicle Inspection	\$0	\$0	\$0	N/A
43101	Solid Waste Disposal	\$213,111	\$211,942	-\$1,169	-0.5%
51101	Motor Pool	\$287,542	\$300,196	\$12,654	4.4%
53101	Information Technologies	\$319,266	\$358,674	\$39,408	12.3%
53102	Radio Communication	\$9,721	\$7,752	-\$1,969	-20.3%
54101	Public Building Allocations	\$98,663	\$103,747	\$5,084	5.2%
55101	Office of General Counsel	\$236,130	\$269,700	\$33,570	14.2%
56101	Self Insurance	\$32,207	\$25,220	-\$6,987	-21.7%
56201	Group Health	\$11,423	\$10,474	-\$949	-8.3%
56301	Insured Programs	\$9,457	\$10,951	\$1,494	15.8%
		<b>\$1,986,831</b>	<b>\$2,204,275</b>	<b>\$217,444</b>	<b>10.9%</b>
		<b>\$12,486,902</b>	<b>\$13,237,254</b>	<b>\$750,352</b>	<b>6.0%</b>

**Overall Comment** - While the amounts above are reflected as negative amounts in the Budget, we are showing them as positive for ease of explanation for the changes. Additionally, the lapse calculations do not include the defined benefit pension amounts or the FOP and IAFF health plans since these are budgeted at the actuarial dollar amount.

**<sup>1</sup>Non-Departmental GSD Lapse**

The personnel lapse is generally applied to the non-departmental area as opposed to the individual departments in the General Services District. Per the Administration, the reason it is applied to non-departmental is to establish a more defined personnel lapse that is based on true historical vacancy rates rather than an arbitrary percentage that forced departments to keep the same positions vacant year after year

**<sup>2</sup>Office of the Sheriff Lapse**

The Sheriff's Office has its own lapse due to the fact that its budget makes up such a large portion of the overall General Fund/GSD budget.

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)  
SCHEDULE OF REVENUES**

	FY 23/24 COUNCIL APPROVED	FY 24/25 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
<b>NON-DEPARTMENTAL REVENUES*</b>					
Ad Valorem Taxes	\$ 1,067,516,917	\$ 1,142,410,656	\$ 74,893,739	7.0%	1
Distributions To Tax Increment Districts	(37,132,941)	(38,721,830)	(1,588,889)	4.3%	
<b>NET AD VALOREM TAXES</b>	<b>\$ 1,030,383,976</b>	<b>\$ 1,103,688,826</b>	<b>\$ 73,304,850</b>	<b>7.1%</b>	
Charges for Services	13,094,427	11,240,066	(1,854,361)	(14.2%)	2
Contribution From Other Local Units <i>(see next page)</i>	123,648,741	137,424,496	13,775,755	11.1%	3
Debt Funding: Debt Management Fund	15,000,000	15,000,000	-	0.0%	4
Fines and Forfeits	723,485	769,179	45,694	6.3%	5
Franchise Fees	48,203,461	43,498,417	(4,705,044)	(9.8%)	6
Intergovernmental Revenue	23,000	24,000	1,000	4.3%	7
Investment Pool / Interest Earnings	12,520,000	26,772,776	14,252,776	113.8%	8
Miscellaneous Revenue	2,464,154	2,781,545	317,391	12.9%	9
Local Business Taxes	6,771,506	7,015,091	243,585	3.6%	10
Local Communication Services Tax	30,783,890	30,322,319	(461,571)	(1.5%)	11
Local Fuel Tax - Ninth Cent (1 Cent)	1,325,699	1,256,662	(69,037)	(5.2%)	12
State Shared Revenue <i>(see next page)</i>	240,259,990	240,899,762	639,772	0.3%	13
Transfers From Fund Balance	15,679,560	47,226,745	31,547,185	201.2%	14
Transfers In <i>(see next page)</i>	29,953,319	61,116,039	31,162,720	104.0%	15
Utility Service Tax	98,205,952	102,311,145	4,105,193	4.2%	16
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b>\$ 1,669,041,160</b>	<b>\$ 1,831,347,068</b>	<b>\$ 162,305,908</b>	<b>9.7%</b>	
<b>DEPARTMENTAL REVENUES**</b>					
Advisory Boards And Commissions	110,000	256,000	146,000	132.7%	
City Council	294,862	302,455	7,593	2.6%	
Downtown Investment Authority	9,500	8,500	(1,000)	(10.5%)	
Employee Services	1,000	750	(250)	(25.0%)	
Finance and Administration	12,630	87,324	74,694	591.4%	
Fire and Rescue	53,455,328	57,912,357	4,457,029	8.3%	
Jacksonville Human Rights Commission	39,200	39,000	(200)	(0.5%)	
Medical Examiner	2,250,359	2,260,000	9,641	0.4%	
Neighborhoods	1,355,915	1,567,823	211,908	15.6%	
Office of Administrative Services	679,800	701,718	21,918	3.2%	
Office of Economic Development	66,106	66,096	(10)	(0.0%)	
Office of Ethics	53,500	53,500	-	0.0%	
Office of the Inspector General	149,051	153,523	4,472	3.0%	
Office of the Sheriff	20,482,367	18,251,358	(2,231,009)	(10.9%)	
Parks, Recreation & Community Services	855,125	791,750	(63,375)	(7.4%)	
Planning and Development	1,565,000	1,590,000	25,000	1.6%	
Public Library	238,600	290,056	51,456	21.6%	
Public Works	7,329,549	7,560,299	230,750	3.1%	
Supervisor of Elections	142,248	76,950	(65,298)	(45.9%)	
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>\$ 89,090,140</b>	<b>\$ 91,969,459</b>	<b>\$ 2,879,319</b>	<b>3.2%</b>	
	<b>\$ 1,758,131,300</b>	<b>\$ 1,923,316,527</b>	<b>\$ 165,185,227</b>	<b>9.4%</b>	

\* These items will not be discussed again.

\*\* These items will be discussed in further detail during the individual departmental budgets.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**  
**VARIOUS REVENUE DETAIL**

	FY 23/24 COUNCIL APPROVED	FY 24/25 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
<b>TRANSFERS IN</b>					
Transfer From Downtown Northbank CRA Trust	2,500	2,500	-	0.0%	
Transfer From Downtown Southbank CRA Trust	2,500	2,500	-	0.0%	
Transfer From King Soutel Crossing CRA Trust	2,500	2,500	-	0.0%	
Transfer From Arlington CRA Trust	2,500	2,500	-	0.0%	
Transfer From Community Development	128,404	128,404	-	0.0%	17
Transfer From Solid Waste Disposal	27,668,961	58,829,926	31,160,965	112.6%	18
Transfer From Public Building Allocations	2,145,954	2,147,709	1,755	0.1%	19
<b>TOTAL TRANSFER IN</b>	<b>\$ 29,953,319</b>	<b>\$ 61,116,039</b>	<b>\$ 31,162,720</b>	<b>104.0%</b>	
<b>CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>					
Contribution From JEA - Electric	28,439,210	39,715,679	11,276,469	39.7%	20
Contribution From JEA - Water & Sewer	95,209,531	97,708,817	2,499,286	2.6%	20
<b>TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>	<b>\$ 123,648,741</b>	<b>\$ 137,424,496</b>	<b>\$ 13,775,755</b>	<b>11.1%</b>	
<b>STATE SHARED REVENUE DETAIL</b>					
Cigarette Tax - County	300,507	337,280	36,773	12.2%	
Fuel Tax - Constitutional (2 Cent)	4,500,101	4,920,949	420,848	9.4%	21
Fuel Tax - County Tax (1 Cent)	4,417,814	4,274,189	(143,625)	(3.3%)	22
Fuel Tax - Municipal (1 Cent)	8,331,237	9,687,386	1,356,149	16.3%	23
Fuel Tax - Special Fuel and Motor Fuel Use Tax	5,336	51,059	45,723	856.9%	
Fuel Tax - Refund - Motor Fuel Use Tax - County	8,000	17,000	9,000	112.5%	
Fuel Tax - Refund - Motor Fuel Use Tax - Municipal	35,000	150,000	115,000	328.6%	
Licenses - Alcoholic Beverage	819,052	899,401	80,349	9.8%	
Licenses - Insurance Agents	239,483	288,166	48,683	20.3%	
Licenses - Mobile Home	253,002	262,735	9,733	3.8%	
Sales Tax - County Revenue Sharing Program - Population	6,446,482	6,557,285	110,803	1.7%	24
Sales Tax - County Revenue Sharing Program	35,490,418	40,130,751	4,640,333	13.1%	25
Sales Tax - Municipal Revenue Sharing Program	38,473,465	42,902,098	4,428,633	11.5%	26
Sales Tax - Local Government 1/2 Cent	140,940,093	130,421,463	(10,518,630)	(7.5%)	27
<b>TOTAL STATE SHARED REVENUE</b>	<b>\$ 240,259,990</b>	<b>\$ 240,899,762</b>	<b>\$ 639,772</b>	<b>0.3%</b>	

**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)  
REVENUE FOOTNOTES AND RECOMMENDATIONS**

**FOOTNOTES:**

- 1 - The Mayor's proposed budget includes the proposed rates of 11.3169 mills for Jacksonville, 8.0262 for the Beaches, and 9.5260 for Baldwin which remain flat. These rates will generate an estimated \$1,142,410,656 in Ad Valorem Taxes (prior to distribution to the Tax Increment Districts).
- 2 - Charges for Services represents the indirect cost recovery which is an allocated charge to funds for administrative services and overhead costs housed in the General Fund/General Services District. The decrease is based on the results of the latest study from FY 2023/24 that is based on FY 2021/22 actual expenditures where costs related to the implementation of 1Cloud were removed.
- 3 - A breakdown of Contributions From Other Local Units can be seen on the Various Revenue Detail page.
- 4 - The Debt Funding consists of \$15,000,000 of a total planned \$50 million (\$35 million previously authorized) debt issuance for University of Florida Health and Financial Technology Graduate Center (2023-114-E).
- 5 - The City receives 50.8% of Civil Traffic Citations, of which 70% go to the General Fund/General Services District and 30% go to the Police and Fire Pension Fund. The increase is to align with the actuals.
- 6 - Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric, and gas. The decrease is to align JEA Electric franchise fees with the actuals as projected by the Budget Office.
- 7 - This represents a payment in lieu of taxes of from the Department of the Interior related to the land owned by the National Park Service and Army Corp of Engineers.
- 8 - The proposed budget includes approximately \$26.7 million of interest earnings as projected by the Budget Office. The increase is due to the budgeted interest rate increasing from 2.57% to 3.59% based on the Treasury Division's projections.
- 9 - Miscellaneous revenue consists primarily of fees received for the inmate pay-telephone system and payphones residing on City property, the Hyatt (formerly Adam's Mark) hotel 1% surcharge, indirect costs recovered from grant subfunds, and miscellaneous services and charges. The increase is mostly due to budgeting for the first time for a repayment of a \$6.5 million loan Icemen Igloo, LLC which was authorized by Ordinance 2021-113.
- 10 - The Local Business Taxes are those fees paid by businesses that are located in Duval County.
- 11 - This represents the local portion of the Communication Service Tax imposed on each sale of communication services. This revenue is being decreased to be better aligned with current trends.
- 12 - This is "ninth-cent fuel tax" imposed by the county ("local option") on diesel fuel pursuant to F.S. 206.41. Duval County began imposing this tax on motor fuel (gasoline) on January 1, 2022. However, that revenue is recorded in another fund (10405) and split 50/50 with JTA.
- 13 - A breakdown of State-Shared Revenues can be seen on the Various Revenue Detail Page.

**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)  
REVENUE FOOTNOTES AND RECOMMENDATIONS**

- 14 - A transfer from fund balance is proposed for FY 2024/25 in the amount of \$47,226,745 made of the following items:
- \$11,051,000 for the Office of Economic Development non QTI/REV agreements
  - \$10,525,745 for the Downtown Investment Authority economic incentives
  - \$10,000,000 for establishment of a Jacksonville Affordable Housing Fund
  - \$7,300,000 for a transfer for JFRD vehicle replacement which will be repaid later
  - \$2,700,000 for 40 vehicles for JSO for new officers
  - \$4,000,000 for year 2 of a total of \$10 million grant to JPA for raising the Fulton Cut Crossing Electric Transition Lines (Ordinance 2022-874-E)
  - \$1,000,000 for a loan to Public Buildings to connect to JEA chilled water which is intended to be repaid in the future
  - \$650,000 for a match portion of the JFRD Safe Room grant (Community Hurricane Shelter) that was appropriated in FY 2022/23 but was delayed until FY 2024/25.
- 15 - A breakdown of Transfers In can be seen on the Various Revenue Detail Page.
- 16 - This represents public service tax on purchase of electricity, gas, and water of 10% as allowed by Florida Statute 116.231. Vast majority of those taxes is derived from sale of electricity and water.
- 17 - This represents a transfer of grant funding from the Community Development Block Grant (Fund 11101) to the General Fund/General Services District to partially offset the costs of the Independent Living Program, which is part of the Parks, Recreation and Community Services Department within the General Fund/General Services District.
- 18 - The \$58,829,926 represents the current operating loan as of 9/30/24 of \$56,400,426 plus the payback of \$2,429,500 on the \$9 million loan from the General Fund/GSD to the Solid Waste Division (Ordinance 2018-458-E). The \$9 million loan will be paid off in FY 2025/26.

Since FY 2017/18, an operating loan has been budgeted for the Solid Waste Fund from the General Fund/General Services District every year as shown below. The loan to Solid Waste from the General Fund/GSD includes the amount needed to repay the previous year cumulative loan plus any additional funding needed to balance the Solid Waste Fund that year.

FY 2017/18 - \$3,058,842

FY 2018/19 - \$5,538,779

FY 2019/20 - \$0 (amount was reduced by \$4,162,443 through FY 2019/20 recapture process)

FY 2020/21 - \$992,581 (amount was reduced by \$5,427,759 through FY 2020/21 recapture process)

FY 2021/22 - \$4,250,065 (amount was reduced by \$3.5M through FY 2021/22 recapture process)

FY 2022/23 - \$11,055,219 (amount was reduced by \$850,000 through FY 2022/23 recapture process)

FY 2023/24 - \$31,504,940

FY 2024/25 - \$36,584,023

Ordinance 2018-458-E Loan on 9/30/25 - \$2,750,000.

Total projected amount owed to General Fund/GSD from Solid Waste on 9/30/2025 - \$95,734,449.

**COUNCIL AUDITOR'S OFFICE**  
**GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**  
**REVENUE FOOTNOTES AND RECOMMENDATIONS**

- 19 - This represents a transfer from Public Buildings (S/F 54101) to pay the debt service costs of the Ed Ball and the Jake Godbold buildings, which must be paid from the General Fund/General Services District since that is where the assets are recorded.
- 20 - The budgeted contribution from JEA Electric and Water & Sewer typically reflects the calculation for the annual contribution to the City pursuant to Section 21.07 of the Municipal Code, which is based on a percentage of JEA's sales with a guaranteed minimum increase of 1%. The amount included in the budget typically represents the minimum contribution; however, the proposed budget includes \$12,539,268 more than the minimum contribution outlined in Article 21.07 of the City Charter. If the intent is to go forward with this contribution amount, the City needs to go through the appropriate process to change the calculation.
- 21 - This is 50% of the "Constitutional Fuel Tax (2 Cents) per gallon authorized by F.S. 206.41(1)(a). The distribution is based on three components: 1/4 is based on county area of total state area, 1/4 is based on county population of state population, and 1/2 is based on collections within the county of state collections in the previous year. Currently, 50% of the proceeds is passed to JTA per the interlocal agreement. The other 50% is kept by the City. The increase is to align with expected revenues as projected by the Budget Office.
- 22 - This is the "County Fuel Tax" and represents an additional tax of 1 cent per gallon authorized by F.S. 206.41(1)(b). This allocation method follows the same as the "Constitutional Fuel Tax". The slight decrease is to align with expected revenues as projected by the Budget Office.
- 23 - This is the "Municipal Fuel Tax" and represents an additional tax of 1 cent per gallon authorized by F.S. 206.41(1)(c). This is distributed through the Municipal Revenue Sharing Program, which combines this 1 cent fuel tax and 1.3653 percent of net sales and use tax. The City splits the portion of the Municipal Revenue Sharing Program back out into the fuel and sales and use tax allocating 82% of this distribution to Sales Tax - Municipal Revenue Sharing and 18% to this line item as projected by the State. This split varies year to year. The City receives its overall distribution from the state based on factors including population, collections derived from the municipality, and the municipalities relative ability to raise taxes. The increase is to align with expected revenues as projected by the Budget Office.
- 24 - This represents the \$6.24 per resident the City receives pursuant to F.S. 218.23(2) from the County Revenue Sharing Program. This revenue stream only goes to Duval County.
- 25 - This represents a distribution from the Sales Tax County Revenue Sharing Program based on the net sales and use tax collection. The Trust receives 2.0810 percent of net sales and use tax collections in the State. Funds are then distributed to counties based on the county population, unincorporated population, and sales tax collection factors. The increase is to align with expected revenues as projected by the Budget Office.
- 26 - This represents a distribution from the Municipal Revenue Sharing Fund for the net sales and use tax collections. See Note 23 above for above where the Municipal Fuel Tax was described. This one is distributed in the same method but is funded by 1.3653 percent of net sales and use tax collections. The increase is to align with expected revenues as projected by the Budget Office.
- 27 - This is the distribution from the Local Government Half-Cent Sales Tax Program. This is funded by 8.8744 percent of net sales and use tax. That means it is actually worth a little more than a half-cent. However, part of this revenue is distributed to the Beaches and Baldwin. The decrease is to align with expected revenues in FY 2024/25 and current collections.

**Recommendation:**

As mentioned above, the Transfer from Fund Balance/Operating Reserves includes \$21,576,745 for OED and DIA Economic Incentives. Specifically, it is for the items in the table below. Since these items are being funded with Operating Reserves, we recommend that these be placed below the line in a contingency and that a mechanism be created to allow for the Mayor's Budget Review Committee (MBRC) to approve the use of the funds in a manner consistent with continuation grants on the B1a and B1b schedules. Any use of these items for a different purpose would require City Council approval.

<b>Amount</b>	<b>Description</b>
\$ 1,251,430	DIA - 525 Beaver LLC
8,285,793	DIA - East Union Holdings - Union Terminal Warehouse
750,000	DIA - Fuqua BCDC - One Riverside
238,522	DIA - Kelco CI Park - Home2Suites
351,000	OED - Dun & Bradstreet Employment Creation Incentive
600,000	OED - Dun & Bradstreet Headquarters Retention
1,500,000	OED - Duval County Fair Association (DCFA) 2024-285-E
3,000,000	OED - Jacksonville University - Law School
300,000	OED - Paysafe Employment Creation
300,000	OED - Paysafe HQ Relocation
5,000,000	OED - Vestcor Madison Palms 2022-784-E
<u>\$ 21,576,745</u>	

**This would have no impact on Special Council Contingency.**

**COUNCIL AUDITOR'S OFFICE**  
**MAYOR'S PROPOSED BUDGET 2024/25**  
**HISTORY OF RESERVE USAGE IN ANNUAL BUDGET COMPARED TO AVAILABLE RESERVES**

Appropriation of Operating Reserves in Annual Budget			
FY	Mayor's Proposed Budget	Council Approved	Total GF/GSD Budget Council Approved
2012/13	\$ -	\$ 11,058,883	\$ 947,917,232
2013/14	\$ -	\$ 7,229,694	\$ 983,701,445
2014/15	\$ 37,713,068	\$ 7,116,924	\$ 1,019,733,856
2015/16	\$ 1,192,170	\$ 7,405,038	\$ 1,058,536,581
2016/17	\$ 3,011,047	\$ 13,011,047	\$ 1,101,477,909
2017/18	\$ 22,368,097	\$ 22,568,097	\$ 1,170,403,835
2018/19	\$ 8,950,000	\$ 10,796,900	\$ 1,211,197,888
2019/20	\$ 8,496,149	\$ 8,496,148	\$ 1,267,982,097
2020/21	\$ -	\$ 2,639,079	\$ 1,341,419,412
2021/22	\$ 4,254,846	\$ 5,450,958	\$ 1,416,835,007
2022/23	\$ -	\$ -	\$ 1,540,396,127
2023/24	\$ 12,229,560	\$ 15,679,560	\$ 1,758,131,300

Balance as of	Operating Reserve Per ACFR	Emergency Reserve Per ACFR	Total Reserves	Council Approved Reserve Usage as % of Reserves
9/30/2011	\$ 61,798,000	\$ 45,913,000	\$ 107,711,000	10.27%
9/30/2012	\$ 72,138,000	\$ 48,000,000	\$ 120,138,000	6.02%
9/30/2013	\$ 65,252,000	\$ 48,214,000	\$ 113,466,000	6.27%
9/30/2014	\$ 76,275,000	\$ 49,219,000	\$ 125,494,000	5.90%
9/30/2015	\$ 78,552,000	\$ 49,919,000	\$ 128,471,000	10.13%
9/30/2016	\$ 97,302,000	\$ 53,253,000	\$ 150,555,000	14.99%
9/30/2017	\$ 89,933,000	\$ 56,157,000	\$ 146,090,000	7.39%
9/30/2018	\$ 146,431,000	\$ 61,541,000	\$ 207,972,000	4.09%
9/30/2019	\$ 187,282,000	\$ 63,343,000	\$ 250,625,000	1.05%
9/30/2020	\$ 210,323,000	\$ 65,259,000	\$ 275,582,000	1.98%
9/30/2021	\$ 266,290,000	\$ 66,028,000	\$ 332,318,000	0.00%
9/30/2022	\$ 316,748,000	\$ 66,312,000	\$ 383,060,000	4.09%

Appropriation of Reserves			
FY	Mayor's Proposed Budget	Council Approved	Total GF/GSD Budget Mayor's Proposed
2024/25	\$ 47,226,745	N/A	\$ 1,923,316,527

Balance as of	Operating Reserve	Emergency Reserve	Total Reserves	Mayor's Proposed Reserve Usage as % of Reserves
7/1/24*	\$ 345,000,000	\$ 125,000,000	\$ 470,000,000	10.05%
% Prior to Transfer**	19.12%	6.93%	26.04%	
% After Transfer**	16.50%	6.93%	23.43%	

**Notes**  
 \*This takes the amounts per the ACFR and adjusts for the appropriation of reserves in the FY 2023/24 Budget Process and those approved through separate legislation throughout FY 2023/24 as of 7/1/24.

\*\* Percentages are based on General Fund/GSD Budget excluding transfers from fund balance, debt management fund revenue and the repayment from Solid Waste Loan (combined \$118,627,171). With investment pool earning the Emergency Reserve will become compliant with 7%-10% target. Operating Reserves are compliant under either scenario.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**SCHEDULE OF EXPENDITURES**

	FY 23-24 MAYOR'S APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	CHANGE (%)
<b>DEPARTMENTAL EXPENSES*</b>				
ADVISORY BOARDS & COMMISSIONS	\$ 538,904	\$ 592,511	\$ 53,607	9.95%
CITY COUNCIL	16,459,893	13,836,717	(2,623,176)	-15.94%
CLERK OF THE COURT	-	1,546,579	1,546,579	NA
COURTS	6,638,364	5,774,181	(864,183)	-13.02%
DOWNTOWN INVESTMENT AUTHORITY	1,146,319	1,227,187	80,868	7.05%
EMPLOYEE SERVICES	8,600,034	8,390,879	(209,155)	-2.43%
FINANCE AND ADMINISTRATION	21,997,003	19,824,076	(2,172,927)	-9.88%
FIRE AND RESCUE	382,015,027	386,289,997	4,274,970	1.12%
HEALTH ADMINISTRATOR	1,612,073	1,903,316	291,243	18.07%
JACKSONVILLE HUMAN RIGHTS COMMISSION	1,180,960	1,021,173	(159,787)	-13.53%
MEDICAL EXAMINER	7,130,640	7,179,389	48,749	0.68%
MILITARY AFFAIRS AND VETERANS	1,511,807	1,658,991	147,184	9.74%
NEIGHBORHOODS	16,706,174	16,493,608	(212,566)	-1.27%
OFFICE OF ADMINISTRATIVE SERVICES	10,143,584	11,222,291	1,078,707	10.63%
OFFICE OF ECONOMIC DEVELOPMENT	3,029,247	3,275,629	246,382	8.13%
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	753,973	819,189	65,216	8.65%
OFFICE OF GENERAL COUNSEL	2,164,790	152,721	(2,012,069)	-92.95%
OFFICE OF THE MAYOR	5,052,210	5,217,609	165,399	3.27%
OFFICE OF THE SHERIFF***	578,313,995	632,095,701	53,781,706	9.30%
OFFICE OF SPORTS AND ENTERTAINMENT	898,019	1,004,091	106,072	11.81%
OFFICE OF STATE ATTORNEY	2,820,999	2,911,764	90,765	3.22%
OFFICE OF THE INSPECTOR GENERAL	1,541,177	1,612,739	71,562	4.64%
PARKS, RECREATION & COMMUNITY SVCS	55,169,524	57,568,818	2,399,294	4.35%
PLANNING AND DEVELOPMENT	5,427,259	5,350,628	(76,631)	-1.41%
PUBLIC DEFENDER	2,456,565	2,537,521	80,956	3.30%
PUBLIC LIBRARIES	42,364,032	40,867,079	(1,496,953)	-3.53%
PUBLIC WORKS	70,453,827	67,923,023	(2,530,804)	-3.59%
SUPERVISOR OF ELECTIONS	11,191,544	8,331,121	(2,860,423)	-25.56%
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>\$ 1,257,317,943</b>	<b>\$ 1,306,628,528</b>	<b>\$ 49,310,585</b>	<b>3.92%</b>
<b>NON-DEPARTMENTAL EXPENSES**</b>				
CITYWIDE ACTIVITIES	\$ 120,919,248	\$ 176,463,605	\$ 55,544,357	45.94%
RESERVES-CONTINGENCIES***	52,429,133	81,628,136	29,199,003	55.69%
INTER-LOCAL AGREEMENTS	2,568,668	2,664,229	95,561	3.72%
DEBT MANAGEMENT FUND	65,249,523	82,954,191	17,704,668	27.13%
DEBT SERVICE TRANSFERS - FISCAL AGENT	5,000	5,000	-	0.00%
DEBT SERVICE TRANSFERS - INTEREST	13,744,849	12,179,091	(1,565,758)	-11.39%
DEBT SERVICE TRANSFERS - PRINCIPAL	25,169,994	25,910,678	740,684	2.94%
TRANSFER OUT TO OTHER FUNDS	220,726,942	234,883,069	14,156,127	6.41%
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>500,813,357</b>	<b>616,687,999</b>	<b>\$ 115,874,642</b>	<b>23.14%</b>
<b>TOTAL GENERAL FUND - GSD EXPENSES</b>	<b>\$ 1,758,131,300</b>	<b>\$ 1,923,316,527</b>	<b>\$ 165,185,227</b>	<b>9.40%</b>

\* - Departmental expenses will be discussed within the departmental budgets.

\*\* - Breakdown of each category of non-departmental expenses can be seen in the pages that follow.

\*\*\* - The FY 2023/24 amount does not include \$19,405,657 for Health Services Contract as it was included in the non-departmental reserves and contingencies line. When factoring in the contingency, the overall increase to JSO is actually \$34,376,049.

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)  
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 23-24 MAYOR'S APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
<b>GRANTS AND AIDS</b>					
AGAPE COMMUNITY HEALTH CENTER	163,265	153,603	(9,662)	-5.92%	1
* ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	2
ART IN PUBLIC PLACES - CULTURAL SERVICES	5,679	5,639	(40)	-0.70%	3
ART IN PUBLIC PLACES PERSONNEL COSTS	55,385	55,385	-	0.00%	4
SELF HELP VENTURES FUND	-	10,000,000	10,000,000	NA	5
* CONTRIBUTION TO SHANDS JAX MEDICAL CENTER	28,733,059	56,000,000	27,266,941	94.90%	6
HISPANIC CHAMBER OF COMMERCE	40,000	-	(40,000)	-100.00%	37
JAX SYMPHONY	-	500,000	500,000	NA	7
PSG - CULTURAL COUNCIL	8,194,615	6,944,615	(1,250,000)	-15.25%	8
STORMWATER 501C3 LOW INCOME SUBSIDY	1,577,731	1,524,595	(53,136)	-3.37%	9
SULZBACHER CENTER	570,000	270,000	(300,000)	-52.63%	10
UNITED WAY 211	150,000	150,000	-	0.00%	11
VOLUNTEERS IN MEDICINE	200,000	200,000	-	0.00%	12
* ZOO CONTRACT	1,950,114	1,282,500	(667,614)	-34.23%	
ANGELWOOD	50,000	-	(50,000)	-100.00%	13
MENTAL HEALTH RESOURCE CENTER - MENTAL HEALTH	73,161	-	(73,161)	-100.00%	13
BUILDING CARE, INC	75,000	-	(75,000)	-100.00%	13
FAMILY NURTURING CENTER OF FLORIDA	50,000	-	(50,000)	-100.00%	13
FEEDING NORTHEAST FLORIDA	500,000	-	(500,000)	-100.00%	13
FLORIDA BLACK EXPO - FLORIDA BLACK EXCELLENT FEST	100,000	-	(100,000)	-100.00%	13
FOBT PIPELINE, INC.	225,000	-	(225,000)	-100.00%	13
FOP FOUNDATION	100,000	-	(100,000)	-100.00%	13
GOODWILL	182,000	-	(182,000)	-100.00%	13
HEARTS FOR MINDS	100,000	-	(100,000)	-100.00%	13
HERE TOMORROW	250,000	-	(250,000)	-100.00%	13
JEAN RIBAUT HS BOOSTER CLUB	65,000	-	(65,000)	-100.00%	13
LIFT JAX	225,000	-	(225,000)	-100.00%	13
MAD DADS	24,000	-	(24,000)	-100.00%	13
OPIOID EPIDEMIC PROGRAM	1,000,000	-	(1,000,000)	-100.00%	13
PROJECT COLD CASE	40,000	-	(40,000)	-100.00%	13
REAL HOPE 4 HELP FOUNDATION, INC	10,000	-	(10,000)	-100.00%	13
SAN MARCO	75,000	-	(75,000)	-100.00%	13
* 525 BEAVER LLC	-	1,251,430	1,251,430	NA	14
* DUN & BRADSTREET EMPLOYMENT CREATION INCENTIVE	228,000	351,000	123,000	53.95%	15
* DUN & BRADSTREET HEADQUARTERS RETENTION	600,000	600,000	-	0.00%	16
* DUN & BRADSTREET RELOCATION	1,600,000	-	(1,600,000)	-100.00%	17
* DUVAL COUNTY FAIR ASSOCIATION (DCFA) 2024-285-E	-	3,000,000	3,000,000	NA	18
* EAST UNION HOLDINGS - UNION TERMINAL WAREHOUSE	-	8,285,793	8,285,793	NA	19
* ECONOMIC GRANT PROGRAM	7,739,000	8,051,000	312,000	4.03%	20
* FLORIDA MECHANICAL SYSTEMS 2022-277-A	-	72,000	72,000	NA	21
* FUQUA BCDC - ONE RIVERSIDE	-	750,000	750,000	NA	22
* HILLMAN GROUP 2020-667-A	-	45,000	45,000	NA	23
* JACKSONVILLE UNIVERSITY - LAW SCHOOL	1,250,000	3,000,000	1,750,000	140.00%	24
* KELCO CL PARK - HOME2SUITES	-	238,522	238,522	NA	25
* PAYSAFE EMPLOYMENT CREATION	300,000	300,000	-	0.00%	26
* PAYSAFE HQ RELOCATION	300,000	300,000	-	0.00%	27
* PHX-JAX	-	2,000,000	2,000,000	NA	28
* QUALIFIED TARGET INDUSTRIES	510,458	392,498	(117,960)	-23.11%	29
* REV GRT 2004-274 RAMCO	940,000	1,190,000	250,000	26.60%	30
* REV GRT 2016-285 AMAZON	1,500,000	1,270,000	(230,000)	-15.33%	30
* REV GRT 2016-791 UPTOWN RIVERCITY CROSSN	265,000	240,000	(25,000)	-9.43%	30
* TARGETED INDUSTRY PROGRAM	75,000	112,500	37,500	50.00%	31
* THEOTOKOS HOLDINGS 2021-159-E	-	74,000	74,000	NA	32
* UF HEALTH AND FINANCIAL TECHNOLOGY GRADUATE EDUCATION CENTER	15,000,000	15,000,000	-	0.00%	33
* VESTCOR FAMILY FOUNDATION	1,400,000	-	(1,400,000)	-100.00%	13
* VESTCOR MADISON PALMS 2022-784-E	-	5,000,000	5,000,000	NA	34
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 76,891,456</b>	<b>\$ 129,010,069</b>	<b>\$ 52,118,613</b>	<b>67.78%</b>	

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\*\* - Will be discussed during debt overview.

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)  
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 23-24 MAYOR'S APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
<b>MISCELLANEOUS APPROPRIATIONS</b>					
* 415 LIMIT PENSION COST	36,000	36,000	-	0.00%	
BUSINESS IMPROVEMENT DISTRICT	747,337	804,877	57,540	7.70%	<b>35</b>
MAYORS CURE VIOLENCE PROGRAM	1,176,665	-	(1,176,665)	-100.00%	<b>36</b>
* MUNICIPAL DUES & AFFILIATION	764,960	836,530	71,570	9.36%	<b>37</b>
* MUNICIPAL DUES AFFILIATION SEC 10 109	219,608	228,897	9,289	4.23%	<b>37</b>
* NORTH FLORIDA REGIONAL COUNCIL	390,673	390,673	-	0.00%	<b>38</b>
* REFUND - TAXES OVERPAID, ERROR, CONTROVERSY	5,000	5,000	-	0.00%	
* TAX DEED PURCHASES	200,000	100,000	(100,000)	-50.00%	<b>39</b>
* TRANSPORTATION PLANNING ORGANIZATION	258,383	262,820	4,437	1.72%	<b>40</b>
<b>TOTAL MISCELLANEOUS APPROPRIATIONS</b>	<b>\$ 3,798,626</b>	<b>\$ 2,664,797</b>	<b>\$ (1,133,829)</b>	<b>-29.85%</b>	
<b>ALL OTHER CITYWIDE EXPENDITURES</b>					
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	4,500,101	4,920,949	420,848	9.35%	<b>41</b>
EMPLOYEE PARKING SUBSIDY	-	493,680	493,680	NA	<b>42</b>
* FILING FEE LOCAL ORD VIOLATION-PUBLIC DF	14,000	12,000	(2,000)	-14.29%	<b>43</b>
* FILING FEE LOCAL ORD VIOLATION-ST ATTORN	52,000	52,000	-	0.00%	<b>44</b>
* FLORIDA-FLORIDA STATE BASEBALL	45,000	50,000	5,000	11.11%	<b>45</b>
JPA CONTRIBUTIONS TO-FR JPA	13,556,438	13,977,910	421,472	3.11%	<b>46</b>
* JUVENILE JUSTICE	5,592,480	6,401,013	808,533	14.46%	<b>47</b>
* ANNUAL INDEPENDENT AUDIT - LEGISLATIVE	374,028	423,591	49,563	13.25%	
* JAXPORT - RIVER GAUGES - WATER TRANSPORTATION SYSTEMS	167,422	-	(167,422)	-100.00%	<b>48</b>
CONTRIBUTIONS TO-FROM JTA - OTHER TRANSPORTATION SERVICES	1,752,950	1,812,937	59,987	3.42%	<b>49</b>
LAPSE PERSONNEL LAPSE-CONTINGENCY	(4,440,423)	(4,736,948)	(296,525)	6.68%	<b>50</b>
* LICENSE AGREEMENTS&FEES	40,000	42,000	2,000	5.00%	<b>51</b>
* LOBBYIST FEES	120,000	120,000	-	0.00%	<b>52</b>
* MANATEE STUDY	90,000	90,000	-	0.00%	<b>53</b>
* MEDICAID PROGRAM	16,103,772	19,364,000	3,260,228	20.25%	<b>54</b>
* NEEDS ASSESSMENT, ACCOUNTABILITY AND RESEARCH	-	1	1	NA	
* NON-DEPARTMENTAL ALLOCATIONS	1,280,513	1,271,195	(9,318)	-0.73%	<b>55</b>
* PUBLIC SAFETY DC PLAN ADMINISTRATION	1	1	-	0.00%	
* SEPTIC TANK PHASE OUT OUTREACH PROGRAM	500,000	-	(500,000)	-100.00%	<b>56</b>
* ASM - GATOR BOWL GAME	450,883	464,409	13,526	3.00%	<b>57</b>
* VACANCY POOL FTES - ADMINISTRATION	1	1	-	0.00%	
* WJCT LEASE PAYMENT	30,000	30,000	-	0.00%	
<b>TOTAL ALL OTHER CITYWIDE EXPENDITURES</b>	<b>\$ 40,229,166</b>	<b>\$ 44,788,739</b>	<b>\$ 4,559,573</b>	<b>11.33%</b>	
<b>TOTAL CITYWIDE EXPENDITURES</b>	<b>\$ 120,919,248</b>	<b>\$ 176,463,605</b>	<b>\$ 55,544,357</b>	<b>45.94%</b>	

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**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)  
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 23-24 MAYOR'S APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
<b>RESERVES-CONTINGENCIES</b>					
CITY HALL MUSEUM	60,000	-	(60,000)	-100.00%	13
CLEAN COMMUNITIES INITIATIVE	50,000	-	(50,000)	-100.00%	13
COMMUNITY DEVELOPMENT CORPORATION CAPACITY BUILDING GRANTS	100,000	-	(100,000)	-100.00%	13
CONTINGENCY - COLLECTIVE BARGAINING	-	68,000,000	68,000,000	NA	58
CONTINGENCY FIND MATCH	2,400,000	2,700,000	300,000	12.50%	59
* COUNCIL OPERATING CONTINGENCY	100,000	100,000	-	0.00%	
DELTA SIGMA THETA JACKSONVILLE ALUMNAE CHAPTER	10,000	-	(10,000)	-100.00%	13
ELEVATE	75,000	-	(75,000)	-100.00%	13
FEDERAL MATCHING GRANTS	1,575,141	3,278,136	1,702,995	108.12%	60
HEALTH SERVICES	19,405,657	-	(19,405,657)	-100.00%	61
HEMMING PLAZA MAINT&PROGRAMMING	600,000	-	(600,000)	-100.00%	62
HOMELESSNESS	100,000	-	(100,000)	-100.00%	13
HUMAN COLLECTIVE FOUNDATION	70,000	-	(70,000)	-100.00%	13
JACKSONVILLE URBAN LEAGUE, INC	15,000	-	(15,000)	-100.00%	13
JAX CARE CONNECT	1,500,000	-	(1,500,000)	-100.00%	13
MAYORS CURE VIOLENCE PROGRAM	2,353,335	-	(2,353,335)	-100.00%	36
RESERVE - FEDERAL PROGRAMS - OTHER ECONOMIC ENVIRONMENT	250,000	250,000	-	0.00%	63
KAPPA ALPHA PSI FRATERNITY, INC.	10,000	-	(10,000)	-100.00%	13
* MAYORS EXECUTIVE OPERATING CONTINGENCY	100,000	100,000	-	0.00%	
NEIGHBORHOOD INVESTMENT MICRO GRANT PROGRAM	75,000	-	(75,000)	-100.00%	13
NORTHSIDE COMMUNITY INVOLVEMENT	150,000	-	(150,000)	-100.00%	13
OMEGA PSI PHI FRATERNITY	10,000	-	(10,000)	-100.00%	13
PHI BETA SIGMA	10,000	-	(10,000)	-100.00%	13
PUBLIC SERVICE GRANTS	9,000,000	7,200,000	(1,800,000)	-20.00%	64
SAFETY AND CRIME REDUCTION COMMISSION	400,000	-	(400,000)	-100.00%	13
SIGMA GAMMA RHO SORORITY, INC.	10,000	-	(10,000)	-100.00%	13
MAYOR'S TASK FORCE - EXECUTIVE	12,000,000	-	(12,000,000)	-100.00%	13
SPECIAL COUNCIL RESERVE-ACTIVITY	715,000	-	(715,000)	-100.00%	13
SPRINGFIELD PRESERVATION AND REVITALIZATION	200,000	-	(200,000)	-100.00%	13
UNITED WAY RENTAL ASSISTANCE	1,000,000	-	(1,000,000)	-100.00%	13
WOODSIDE STREET PARK	75,000	-	(75,000)	-100.00%	13
ZETA PHI BETA SORORITY, INC.	10,000	-	(10,000)	-100.00%	13
<b>TOTAL RESERVES-CONTINGENCIES</b>	<b>\$ 52,429,133</b>	<b>\$ 81,628,136</b>	<b>\$ 29,199,003</b>	<b>55.69%</b>	
<b>INTER-LOCAL AGREEMENTS</b>					
* ATLANTIC BEACH - CAPITAL ONLY	\$ 9,000	\$ 9,000	\$ -	0.00%	
* ATLANTIC BCH LIFEGUARD/BEACH CLEAN-UP	273,749	281,961	8,212	3.00%	
* ATLANTIC AND NEPTUNE BEACH FIRE SERVICE	343,188	353,484	10,296	3.00%	
* BEACHES AND BALDWIN - SOLID WASTE DISPOSAL CHARGES	748,933	791,466	42,533	5.68%	
* JACKSONVILLE BEACH LIFEGUARD/BEACH CLEAN-UP	876,647	902,946	26,299	3.00%	
* NEPTUNE BEACH INTERLOCAL AGREEMENT	317,151	325,372	8,221	2.59%	
<b>TOTAL INTER-LOCAL AGREEMENTS</b>	<b>\$ 2,568,668</b>	<b>\$ 2,664,229</b>	<b>\$ 95,561</b>	<b>3.72%</b>	
DEBT MANAGEMENT FUND **	65,249,523	82,954,191	\$ 17,704,668	27.13%	65
<b>TOTAL DEBT MANAGEMENT FUND</b>	<b>\$ 65,249,523</b>	<b>\$ 82,954,191</b>	<b>\$ 17,704,668</b>	<b>27.13%</b>	
<b>DEBT SERVICE TRANSFERS - FISCAL AGENT **</b>					
TRF FR 00111 GF TO 21125 - FISCAL AGENT FEES	\$ 1,000	\$ 1,000	\$ -	0.00%	
TRF FR 00111 GF TO 21126 - FISCAL AGENT FEES	1,000	1,000	-	0.00%	
TRF FR 00111 GF TO 21127 - FISCAL AGENT FEES	2,000	2,000	-	0.00%	
TRF FR 00111 GF TO 21128 - FISCAL AGENT FEES	1,000	1,000	-	0.00%	
<b>TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>	

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**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)  
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 23-24 MAYOR'S APPROVED	FY 24-25 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
<b>DEBT SERVICE TRANSFERS - INTEREST **</b>					
TRF FR 00111 GF TO 21122-08A&B CAPITAL PROJECT BONDS	\$ 3,072,281	\$ 2,823,370	\$ (248,911)	-8.10%	
TRF FR 00111 GF TO 21123-09 AB&C ETR	906,986	833,145	(73,841)	-8.14%	
TRF FR 00111 GF TO 21125-COURTHOUSE DEBT	528,675	527,350	(1,325)	-0.25%	
TRF FR 00111 GF TO 21126-COURTHOUSE DEBT	619,283	598,180	(21,103)	-3.41%	
TRF FR 00111 GF TO 21127-2012C SPEC REV	3,207,652	2,688,636	(519,016)	-16.18%	
TRF FR 00111 GF TO 21130 2013A SPEC (INT)	1,374,792	1,158,443	(216,349)	-15.74%	
TRF FR 00111 GF TO 21131 2014 SPEC REV	2,202,981	1,940,603	(262,378)	-11.91%	
TRF FR 00111 GF TO 21132 2016A SPEC REV	1,750,037	1,534,784	(215,253)	-12.30%	
TRF FR 00111 GF TO 45103 EQUESTRIAN - OTHER REV DEBT SVC	82,162	74,580	(7,582)	-9.23%	
<b>TOTAL DEBT SERVICE TRANSFERS - INTEREST</b>	<b>\$ 13,744,849</b>	<b>\$ 12,179,091</b>	<b>\$ (1,565,758)</b>	<b>-11.39%</b>	
<b>DEBT SERVICE TRANSFERS - PRINCIPAL **</b>					
TRF FR 00111 GF TO 21122-08A&B CAPITAL PROJECT BONDS	\$ 4,365,800	\$ 4,578,700	\$ 212,900	4.88%	
TRF FR 00111 GF TO 21123-09 AB&C ETR	1,295,000	1,360,000	65,000	5.02%	
TRF FR 00111 GF TO 21126-COURTHOUSE DEBT	1,475,600	1,488,540	12,940	0.88%	
TRF FR 00111 GF TO 21127-2012C SPEC REV	9,246,558	9,707,724	461,166	4.99%	
TRF FR 00111 GF TO 21130 2013A SPEC (INT)	-	598,866	598,866	NA	
TRF FR 00111 GF TO 21131 2014 SPEC REV	4,648,000	4,880,000	232,000	4.99%	
TRF FR 00111 GF TO 21132 2016A SPEC REV	4,005,836	3,155,548	(850,288)	-21.23%	
TRF FR 00111 GF TO 45103 EQUESTRIAN - OTHER REV DEBT SVC	133,200	141,300	8,100	6.08%	
<b>TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL</b>	<b>\$ 25,169,994</b>	<b>\$ 25,910,678</b>	<b>\$ 740,684</b>	<b>2.94%</b>	
<b>TRANSFER OUT TO OTHER FUNDS</b>					
GEN FUND-GSD TRANSFER TO NEW AUTHORIZED CAPITAL PROJECTS	\$ 23,460,905	\$ -	\$ (23,460,905)	-100.00%	
GEN FUND-GSD TRANSFER TO ANIMAL CARE AND PROTECTIVE SERVICES	229,345	291,944	62,599	27.29%	
GEN FUND-GSD TRANSFER TO ART IN PUBLIC PLACES TRUST	615,022	196,575	(418,447)	-68.04%	
GEN FUND-GSD TRANSFER TO BEACH EROSION - LOCAL	250,000	500,000	250,000	100.00%	
GEN FUND-GSD TRANSFER TO CECIL COMMERCE CENTER	1,373,180	1,605,304	232,124	16.90%	
GEN FUND-GSD TRANSFER TO CITY VENUES	31,784,083	24,278,436	(7,505,647)	-23.61%	
GEN FUND-GSD TRANSFER TO COURT COSTS \$65 FEE FS: 939 185	1,629,546	483,701	(1,145,845)	-70.32%	
GEN FUND-GSD TRANSFER TO DOWNTOWN ECONOMIC DEVELOPMENT FU	250,000	-	(250,000)	-100.00%	
GEN FUND-GSD TRANSFER TO EMERGENCY RESERVE	8,079,560	-	(8,079,560)	-100.00%	
GEN FUND-GSD TRANSFER TO EQUESTRIAN CENTER	306,560	331,177	24,617	8.03%	
GEN FUND-GSD TRANSFER TO GENERAL CAPITAL PROJECTS 32102	630,000	-	(630,000)	-100.00%	
GEN FUND-GSD TRANSFER TO GENERAL TRUST & AGENCY 11526	422,000	-	(422,000)	-100.00%	
GEN FUND-GSD TRANSFER TO RESTORE ENDANGERED HISTORIC ADAPTA	500,000	-	(500,000)	-100.00%	
GEN FUND-GSD TRANSFER TO HEALTH WELLNESS FUND 11528	600,000	200,000	(400,000)	-66.67%	
GEN FUND-GSD TRANSFER TO HOMELESSNESS INITIATIVES SPECIAL REVE	-	11,240,000	11,240,000	NA	
GEN FUND-GSD TRANSFER TO JACKSONVILLE UPWARD MOBILITY PROGRA	350,850	310,000	(40,850)	-11.64%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	303,299	320,115	16,816	5.54%	
GEN FUND-GSD TRANSFER TO KHA OPERATIONS	53,933,099	53,693,734	(239,365)	-0.44%	
GEN FUND-GSD TRANSFER TO LIBRARY CONFERENCE FACILITY TRUST	306,642	95,813	(210,829)	-68.75%	
GEN FUND-GSD TRANSFER TO PROPERTY APPRAISER	12,044,594	12,089,493	44,899	0.37%	
GEN FUND-GSD TRANSFER TO PUBLIC BUILDINGS 54101	-	1,000,000	1,000,000	NA	
GEN FUND-GSD TRANSFER TO PUBLIC PARKING	438,540	-	(438,540)	-100.00%	
GEN FUND-GSD TRANSFER TO SOLID WASTE DISPOSAL	57,250,426	92,984,449	35,734,023	62.42%	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	10,594,618	10,565,170	(29,448)	-0.28%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	15,143,140	14,543,163	(599,977)	-3.96%	
GEN FUND-GSD TRANSFER TO TEEN COURT	231,533	153,995	(77,538)	-33.49%	
GEN FUND-GSD TRANSFER TO VEHICLE REPLACEMENT	-	10,000,000	10,000,000	NA	
<b>TOTAL TRANSFERS TO/FROM</b>	<b>\$ 220,726,942</b>	<b>\$ 234,883,069</b>	<b>\$ 14,156,127</b>	<b>6.41%</b>	
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>\$ 500,813,357</b>	<b>\$ 616,687,999</b>	<b>\$ 115,874,642</b>	<b>23.14%</b>	

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**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

- 1** This is for the grant agreement with Agape Community Health Center, Inc. to provide for health services for some of the City's neediest individuals and families as detailed in the Budget Ordinance (Exhibit 2).
- 2** This funding is provided to Gateway Community Services Inc. to support alcoholic rehabilitation
- 3** This amount is for the insurance and repairs/maintenance related to the art in public places activity. The decrease is in miscellaneous insurance and is due to a decrease in the allocation percentage based on the value of the properties being insured.
- 4** This amount is for the personnel costs related to the art in public places activity.
- 5** This funding is to establish a Jacksonville Affordable Housing Fund as detailed in the Budget Ordinance (Exhibit 5).
- 6** This is the annual payment to Shands Medical Center for indigent care. The net increase is \$16 million since in FY 2023/24 a portion of the \$40 million was paid for from American Rescue Plan Funding.
- 7** This funding is for Jacksonville Symphony Association, Inc. as detailed in the Budget Ordinance (Exhibit 6).
- 8** There is \$1.25 million decrease in the funding being appropriated to the Cultural Council for the Cultural Service Grant (CSG) program in FY 2024/25 than in FY 2023/24. The CSG Committee makes recommendations for allocation of the lump sum appropriation to the CSG Board of Directors who make a final determination.
- 9** This amount represents a stormwater fees subsidy to low income residents and 501(c)(3) organizations.
- 10** This funding is for the Urban Rest Program at I.M. Sulzbacher Center for the Homeless, Inc. as described in Exhibit 3 of the Budget Ordinance. The decrease is due to removing the \$300,000 added during the Budget wrap-up in FY 2023/24.
- 11** This funding is for the grant agreement with United Way of Northeast Florida, Inc. as described in Exhibit 1 of the Budget Ordinance.
- 12** This is for the grant agreement with Volunteers in Medicine Jacksonville as described in the Budget Ordinance (Exhibit 4).
- 13** This was funding provided through direct contracts or added during the wrap-up budget hearing for in FY 2023/24 that is not being provided in FY 2024/25.
- 14** Pursuant to Ordinance 2023-268-E, this represents funding for an economic development agreement between the Downtown Investment Authority and 525 Beaver LLC to support the renovation and rehabilitation of a historic building on West Beaver Street. It authorizes the award of two Downtown Preservation and Revitalization Program forgivable loans in the total amount of \$1,251,430 to support the development.
- 15** Per Resolution 2021-346-A, the City will provide an employee creation grant to Dun and Bradstreet, Inc. in the maximum amount of \$3,000,000 and paid based on the number of new jobs created. The increase is related to an additional 82 jobs being created bringing the total created to 234 new jobs. The incentive of \$6,000 per job is paid out over a four year period for each new job.
- 16** Per Resolution 2021-346-A, the City will provide a \$12 million employee retention grant to Dun and Bradstreet, Inc. in annual installments of \$600,000 over a twenty year period.
- 17** Per Resolution 2021-346-A, this was funding for a \$6 million relocation grant to move the Dun and Bradstreet, Inc. headquarters to Jacksonville. The third and final installment was paid in FY 2023/24.
- 18** Pursuant to City Ordinance 2024-285-E, this represents funding related to a redevelopment, lease, and other associated agreements between the City and the Duval County Fair Association Inc. for the relocation of the Greater Jacksonville Agricultural Fair to a new City-owned site adjacent to the Equestrian Center on Normandy Boulevard. It authorizes a \$1.5 million development loan and a \$1.5 million completion grant.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

- 19** Pursuant to Ordinance 2022-319-E, this represents redevelopment agreement between the Downtown Investment Authority and East Union Holdings, LLC to support the renovation and rehabilitation of a building commonly known as the Union Terminal Warehouse at 700 East Union Street. It authorizes three Downtown Preservation and Revitalization Program (DPRP) loans in a total amount not to exceed \$8,285,793.
- 20** The contractual payments for economic grant program incentives are listed below:

<b>Company name</b>	<b>FY 2023/24 Approved Budget</b>	<b>FY 2024/25 Proposed Budget</b>
Amazon 2	\$ 750,000	\$ 730,000
Anheuser Busch Co.	1,400,000.00	1,250,000.00
Bishopgate	190,000.00	179,000.00
City Facilities Management	21,000.00	22,000.00
CMC Steel	67,000.00	50,000.00
Fanatics*	31,000.00	-
General Electric (Dresser)	580,000.00	560,000.00
Goodrich Corp	98,000.00	107,000.00
JinkoSolar	383,000.00	400,000.00
Johnson and Johnson (2013)	114,000.00	1,400,000.00
Johnson and Johnson (2015)*	563,000.00	-
LaRose Industries	154,000.00	113,000.00
Malnove Holdings	70,000.00	44,000.00
McKesson Corporation	170,000.00	143,000.00
Millennia	351,000.00	320,000.00
Preferred Freezer	200,000.00	215,000.00
Sarnova	84,000.00	108,000.00
Ulta	275,000.00	300,000.00
United States Gypsum Comp	306,000.00	310,000.00
UPS (2020)	1,402,000.00	1,270,000.00
Wayfair	530,000.00	530,000.00
<b>Total</b>	<b>\$ 7,739,000</b>	<b>\$ 8,051,000</b>

\* - Project was paid off or completed in FY 2023/24 and does not need any future funding.

- 21** Pursuant to Resolution 2022-277-A, this is funding for a recapture enhanced value (REV) grant to Florida Mechanical Systems, Inc. to assist in construction of a new office and administrative facility.
- 22** Pursuant to Ordinance 2021-796-E, this represents funding for \$750,000 forgivable loan which was part of redevelopment agreement among the City, the DIA, and Fuqua Acquisitions II for the production of a mixed-use development at the site of the former Florida Times-Union headquarters on Riverside Avenue.
- 23** Pursuant to Resolution 2020-667-A, this is funding for a recapture enhanced value (REV) grant the Hillman Group, Inc.
- 24** The funding of \$1,250,000 in FY 2023/24 was a forgivable loan provided to Jacksonville University for operational expenses associated with the College of Law downtown campus. The funding of \$3 million for FY 2024/25 relates to the \$6.5 million agreement for the same purposes (\$3.5 million was already distributed in the current fiscal year).
- 25** Pursuant to Ordinance 2022-316-E, this represents funding for the annual payment for a \$2,385,220 economic development agreement between the City, the DIA and Kelco CL Park, LLC (Home2Suites) for the construction of a select service, extended stay hotel on Park Street in the Brooklyn district.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

- 26** Per Resolution 2022-863-A, the City will provide an employee creation grant to Paysafe Payment Processing Solutions, LLC in the maximum amount of \$3,600,000 and paid based on the number of new jobs created. The \$300,000 is based on 1/4 the cost of \$6,000 given for each of the 200 new jobs created since the incentive for each job is paid out over four years.
- 27** Per Resolution 2022-863-A, this is funding for a relocation grant to move the Paysafe Payment Processing Solutions, LLC headquarters to Jacksonville. The grant totals \$1,500,000 and is to be paid in five installments.
- 28** Pursuant to Resolution 2024-418-A, this represents funding for an economic development agreement between the City and FOC QOF, LLC related to restoration and renovation of several properties in north Springfield collectively known as the Phoenix Arts & Innovation District (PHX JAX). It authorized a Recapture Enhanced Value (REV) grant in an amount not to exceed \$1,500,000 and two project completion grants of \$2 million each. In FY 2024/25, a payment of \$2,000,000 will be made for the first grant.
- 29** The contractual payments for qualified target industries incentives are listed below:

<b>Company name</b>	<b>FY 2023/24 Approved Budget</b>	<b>FY 2024/25 Proposed Budget</b>
Availity	\$ 71,250	\$ 71,250
Bonelli	\$ 15,913	\$ 15,913
Campers Inn	\$ 3,420	\$ 1,710
Cantor Fitzgerald Securities	\$ 24,000	\$ 24,000
Ernst and Young*	\$ 106,875	\$ -
Fincantieri Marine Systems	\$ 17,250	\$ 35,500
FIS	\$ 45,000	\$ 60,000
Forcura*	\$ 20,100	\$ -
Goodrich Corp	\$ 27,000	\$ 27,000
LaRose Industries LLC	\$ 3,150	\$ 3,150
Macquarie 2*	\$ 4,750	\$ -
Resource Solutions*	\$ 7,125	\$ -
SoFi	\$ 75,000	\$ 71,475
SS&C	\$ 49,500	\$ 49,500
Sungard Avantgard/FIS (2015)	\$ 27,075	\$ 19,950
UPS (2019)	\$ 13,050	\$ 13,050
<b>Total</b>	<b>\$ 510,458</b>	<b>\$ 392,498</b>

\* - Project was paid off or completed in FY 2023/24 and does not need any future funding.

- 30** These recapture enhanced value (REV) grants were housed in JIA CRA in the past, and with sunset of JIA CRA are now housed in non-departmental expenditures.
- 31** Target Industry Program grants are 100% City funded. The proposed amounts are for grants to the following organizations:

<b>Company name</b>	<b>FY 2023/24 Approved Budget</b>	<b>FY 2024/25 Proposed Budget</b>
Allegis Group	\$ 75,000	\$ 112,500
<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 112,500</b>

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

**32** Per Ordinance 2021-159-E, this represents funding for a recapture enhanced value (REV) grant to Theotokos Holdings, LLC to support the conversion of a vacant office building on Arlington Expressway into 118 market-rate rental apartments.

**33** Per Ordinance 2023-114-E, this funding is a part of the planned \$50 million grant to The University of Florida to establish and operate a Health and Financial Technology Graduate Education Center. This represents the final \$15 million of funding in FY 2024/25. There is also \$2,867,500 in debt service payments in the Debt Management Fund payments shown later in the handout for the \$35 million previously appropriated.

**See Recommendation 1**

**34** Per Ordinance 2022-784-E, this represents an economic development agreement for a \$5 million development loan to Vestcor Companies, Inc. to support the development of a mixed-income apartment community on Merrill Road in Arlington.

**35** Per Ordinance 2005-785-E, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. (DVI). The contributed amount is equivalent to 1.1 mills of the value of City-owned property in the district.

**36** The Mayor's Cure Violence Program funding of \$3,530,000 was changed during the budget process so that 4 months of funding was above the line and the remaining 8 months of funding was placed below the line subject to future appropriation once a decision was made on how to proceed with the program. This program is not funded in FY 2024/25.

**37** Funding for membership in the Florida Association of Counties, Florida League of Cities, National Association of Counties, and National League of Cities is budgeted in a separate line from other municipal dues and affiliations. This is done since 10% of that amount or \$20,000, whichever is greater, is also budgeted for travel in the City Council's budget based on Section 10.109 of the Municipal Code. In total, the Municipal Dues and Affiliation budget includes the following organizations:

<b>Organization</b>	<b>FY 2023/24 Approved Budget</b>	<b>FY 2024/25 Proposed Budget</b>
Government Finance Officers Association	\$ 3,050	\$ 4,620
Jacksonville Black Chamber of Commerce	\$ 10,000	\$ 40,000
Jacksonville Hispanic Chamber of Commerce *	\$ -	\$ 40,000
Jacksonville Regional Chamber of Commerce	\$ 750,000	\$ 750,000
Sister Cities International	\$ 1,910	\$ 1,910
<b>Total</b>	<b>\$ 764,960</b>	<b>\$ 836,530</b>

\* - This item was budgeted as a direct contract in FY 2023/24.

<b>Organization / Municode Section 10.109</b>	<b>FY 2022/23 Approved Budget</b>	<b>FY 2023/24 Proposed Budget</b>
Florida Association of Counties	\$ 113,381	\$ 112,791
Florida League of Cities	\$ 59,636	\$ 65,749
National Association of Counties	\$ 17,285	\$ 19,878
National League of Cities	\$ 29,306	\$ 30,479
<b>Total</b>	<b>\$ 219,608</b>	<b>\$ 228,897</b>

**38** This amount represents a contribution to Northeast Florida Regional Council.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

- 39** This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process. The decrease is to align with projections by the Budget Office.
- 40** This amount represents a contribution to the Metropolitan Planning Organization established by the interlocal agreement between FDOT and various parties. The City pays 25 cents per capita for the Duval County population.
- 41** This amount represents 50% of the Surplus Gas Tax Revenues (Constitutional Gas Tax) that are transferred to the fiscal agent based on the interlocal agreement with JTA.
- 42** This represents a subsidy to Public Parking to allow City Employees to receive discounted parking rates at the City's parking garages pursuant to Section 122.202 of the Municipal Code.
- 43** The City is contractually required to reimburse Public Defender for defending violations of special laws or county ordinances. The amount was decreased to align budgeted amounts with projections by the Budget Office.
- 44** The City is contractually required to reimburse State Attorney for prosecuting violations of special laws or county ordinances. The amount is limited to \$52,000 per year, but it may change based upon the State Attorney's estimate of the hours required to handle the projected workload.
- 45** This is the City's part of the team guarantee payments for the Florida vs. Florida State baseball game per the memorandum of understanding (MOU) between the City and Gator Bowl Sports.
- 46** Pursuant to an interlocal agreement, the City provides a contribution to JPA each year consisting of:
- \$800,000 capital contribution
  - A portion of telecommunications tax monies totaling \$6,072,863 for FY 2024/25, and
  - A quarter mill from JEA's electric contribution to the City totaling \$3,105,047 for FY 2024/25 based on 1/4 mill of net kWh, and
  - \$4 million of a \$10 million grant to support the raising of the Fulton Cut crossing electric transmission lines (Ordinance 2022-874-E).
- Additionally, there is \$2,812,201 budgeted for debt service payments in the Debt Management Fund payments shown later in the handout. The proposed debt service payment consists of the following:
- \$1,292,050 for Dredging grant (\$39.2 million - Ordinance 2020-377-E)
  - \$1,026,250 for Fulton Cut loans (\$17.5 million - Ordinance 2022-874-E)
  - \$493,901 for Blount Island Fire Station 48 matching grant (\$6 million – Ordinance 2023-767-E)
- 47** The City is required to contribute funding to the State of Florida for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The increase is due to an increase in the State's costs.
- 48** This was a contractual payment to the Jacksonville Port Authority to fund certain maintenance and repairs on the Jaxport gauge system. FY 2023/24 was the last year of this contract.
- 49** This is a contribution to JTA for the Community Transportation Coordinator (CTC) program, pursuant to the interlocal agreement.
- 50** The personnel lapse represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days positions are vacant, and average salary for all GSD departments except JSO, which has its lapse placed directly in its budget.
- 51** The increase is mainly attributable to increases in music licensing costs.
- 52** Funding for lobbyist fees are budgeted annually.
- 53** This funding is for a new contract with Jacksonville University for the continuing of manatee protection studies. The contract has not yet been executed, but the costs are expected to stay the same.
- 54** This amount represents the County's share of costs for Medicaid recipients as estimated by the State of Florida. The increase is due to an increase in the shared costs.

**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**  
**NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS**

- 55** This is an allocation mostly for the internal service charges for various items (utility consumption, building maintenance, security, etc.) that are not specifically linked to a specific occupant (common areas, unoccupied buildings, bridges, etc.).
- 56** This funding in FY 2023/24 was used for educational materials to provide background on the benefits of the program and possibly also incentives to help connect residents with the Septic Tank Outreach Program.
- 57** This funding is for the Tax Slayer Bowl. The contract requires an increase in expenses annually of 3% and the funds are spent on game day expenses. The game was profitable again in FY 2023/24, so there was no need to replenish funding to the contingency for losses.
- 58** This funding is set aside for the FY24/25 Collective Bargaining Agreements. The amount reserved was based on the 12% for IAFF, 13% for Police FOP, and 15% for Corrections FOP and applicable new starting pay. Of the \$68 million reserved, \$62 million was related to Public Safety and the remaining \$6 million was related to non-Public Safety.
- See Recommendation 3**
- 59** This amount represents the City's match for the FIND grant (Ordinance 2024-079-E). The projects funded by this grant can be found on Schedule B1c of the Budget Ordinance (2024-504).
- 60** This amount is to provide the local match for State and Federal continuation grants listed on Schedule B1b of the Budget Ordinance (2024-504).
- 61** This funding for the JSO inmate health services contract is included in the Office of the Sheriff budget for FY 2024/25, but it was placed in contingency in FY 2023/24.
- 62** This amount was placed in a contingency during the FY 2023/24 budget process. It is in a different contingency in FY 24/25.
- 63** This amount is to provide the local match for the provisional State and Federal grants that may come up throughout the fiscal year.
- 64** There is a decrease of \$1.8 million in funding for the Public Service Grants Council for Public Service Grants. Pursuant to Section 118.808 of the Municipal Code, final allocations for FY 2024/25 public service grants will be determined by the PSG Council on November 1.
- 65** This represents the debt payments from the General Fund/GSD for debt issued for projects after the creation of the Debt Management Fund.

**RECOMMENDATIONS:**

- 1.** We recommend eliminating \$2,867,500 in debt service related to the Health and Financial Technology Graduate Education Center to be established and operated by the University of Florida since it is not anticipated that any borrowing will take place in FY 2024/25 which means no debt payment is needed in FY 2024/25. This will have a positive impact to Special Council Contingency of \$2,867,500.
- 2.** We recommend adding UF Health and Financial Technology Graduate Education Center funding of \$35,000,000 past authorization and \$17.5 million past authorization for JPA to Capital Outlay Expenditures Not Lapsed Schedule AF. This would have no impact on Special Council Contingency.
- 3.** We recommend reducing the collective bargaining contingency by \$10 million. There was an issue with the estimate that budgeted too much for FOP and IAFF. This would still leave the following amounts:
  - \$33.6 million net for FOP (This would cover tentative agreement)
  - \$18.4 million net for IAFF (This would cover tentative agreement)
  - \$6 million net for Non-Public Safety (No tentative agreements reached yet)This will have a positive impact to Special Council Contingency of \$10 million.

**The net impact to Special Council Contingency of the above recommendations is \$12,867,500.**

**COUNCIL AUDITOR'S OFFICE  
MAYOR'S PROPOSED BUDGET FY 2024/25  
ANALYSIS OF BUDGETED DEBT SERVICE**

Fund	Account Title	FY 2023/24 Council Approved Budget	FY 2024/25 Mayor's Proposed Budget	Change From FY 2023/24	Explanation
<b>General Fund/GSD (Fund 00111):</b>					
21122	2019A Spec Rev (ref 2008A/B Cap Proj)	\$ 7,438,081	\$ 7,402,070	\$ (36,011)	
21123	2019A (ref 2009A ETR)	2,201,986	2,193,145	(8,841)	
21125	2017A Spec Rev 2020A Spec Rev - Courthouse Debt (ref SRB 2010A)	528,675	527,350	(1,325)	
21126	2020C Spec Rev - Courthouse Debt (ref SRB 2011A)	2,094,883	2,086,720	(8,163)	
21127	2022A Spec Rev (partial ref of SRB 2012C) 2012C Spec Rev (ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	12,454,210	12,396,360	(57,850)	
21130	2023A Spec Rev (ref SRB 2013A (ref '09C / '10A MTN)	1,374,792	1,757,309	382,517	The increase is due to restructuring of payments, due to refunding the 2013A Special Revenue bonds, which caused it to increase in FY 2024/25, but it will decrease in out years.
21131	2014 Spec Rev (ref ETR 2005A and 2006A), RAMCO	6,850,981	6,820,603	(30,378)	
21132	2016A Spec Rev (ref SRB 2009C, SRB 2010A, SRB 2012B)	5,755,873	4,690,332	(1,065,541)	The decrease is due to a scheduled decrease in principal payment.
45103	2019A Spec Rev (ref 2008A/B Cap Proj) 2014 Spec Rev (ref ETR 2005A)	215,362	215,880	518	
<b>Total Non-Debt Management Fund - GSD Debt Service</b>		<b>\$ 38,914,843</b>	<b>\$ 38,089,769</b>	<b>\$ (825,074)</b>	
<b>Debt Management Fund - GSD Debt Service</b>		66,641,123	83,867,591	17,226,468	The increase is due to additional debt related to increased CIPs in recent years.
<b>Fiscal Charges - GSD Debt Service</b>		5,000	5,000	-	
<b>Total Budgeted - GSD Debt Service</b>		<b>\$ 105,560,966</b>	<b>\$ 121,962,360</b>	<b>\$ 16,401,394</b>	
<b>Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)</b>		145,516,322	118,295,016	-27,221,306	The decrease is due to an "All Years" adjustment for Better Jacksonville Plan (BJP) debt service of \$38 million. If not for this adjustment, this line would be up \$11 million and overall debt would be up \$28 million.
<b>Total Budgeted Debt Service</b>		<b>\$ 251,077,288</b>	<b>\$ 240,257,376</b>	<b>\$ (10,819,912)</b>	

**Prepared by Budget Office**

General Fund Operating Fund  
Revenue and Expenditure Projections  
FY 2025 - 2029

Revenue

Category	FY25 Proposed	Forecasted			
		FY26	FY27	FY28	FY29
Ad Valorem Taxes	1,103,688,826	1,170,720,096	1,241,789,550	1,317,139,738	1,397,027,758
Utility Service Tax	102,311,145	103,244,329	104,196,224	105,166,628	106,155,359
Communication Service Tax	30,322,319	30,322,319	30,322,319	30,322,319	30,322,319
Other Taxes	8,271,753	8,271,753	8,271,753	8,271,753	8,271,753
Permits and Fees	427,000	427,000	427,000	427,000	427,000
Franchise Fees	43,498,417	42,715,825	41,961,509	41,234,670	40,534,537
Intergovernmental Revenue	503,908	490,681	477,851	465,405	453,333
State Shared Revenue	240,899,762	245,749,075	250,834,331	256,167,224	261,760,030
Charges for Services	25,947,794	25,780,850	25,958,496	25,865,127	26,080,886
Revenue From City Agencies	8,879,024	8,957,668	9,038,671	9,122,104	9,208,040
Net Transport Revenue	40,033,871	40,753,905	41,469,404	42,179,200	42,881,903
Fines and Forfeits	1,333,655	1,314,636	1,297,025	1,280,801	1,265,946
Miscellaneous Revenue	18,097,478	18,318,798	18,668,906	18,712,461	19,089,960
Investment Pool / Interest Earnings	26,772,776	26,772,776	26,772,776	26,772,776	26,772,776
Debt Funding: Debt Management Fund	15,000,000	0	0	0	0
Transfers From Other Funds	4,715,613	4,263,975	626,524	631,878	638,458
General Fund Loan *	56,400,426				
Contribution From Local Units	148,986,015	150,814,527	152,674,869	154,567,904	156,494,521
Transfers from Fund Balance	47,226,745	2,500,000	0	0	0
<b>Total Revenue:</b>	<b>1,923,316,527</b>	<b>1,881,418,213</b>	<b>1,954,787,208</b>	<b>2,038,326,988</b>	<b>2,127,384,579</b>

Expenditures

Category	FY25 Proposed	Forecasted			
		FY26	FY27	FY28	FY29
Salaries	607,635,708	703,489,822	741,383,496	766,075,787	791,716,066
Salary & Benefit Lapse	(11,032,979)	(11,631,998)	(12,263,810)	(12,930,225)	(13,633,154)
Pension Costs	270,736,735	286,161,509	298,594,928	321,822,095	336,069,158
Employer Provided Benefits	116,404,137	118,030,346	127,833,700	138,489,450	150,354,240
Internal Service Charges	135,452,259	140,748,346	146,355,715	152,240,295	158,467,532
Inter-Departmental Billing	360,146	367,349	374,696	382,190	389,834
Insurance Costs and Premiums	3,872	3,872	3,872	3,872	3,872
Insurance Costs and Premiums - Allocations	14,420,420	14,844,384	15,270,074	15,708,443	16,159,869
Professional and Contractual Services	84,243,285	88,864,419	93,789,196	99,033,637	104,619,597
Other Operating Expenses	110,170,787	113,516,472	116,112,946	120,384,137	125,055,962
Library Materials	4,644,248	4,737,133	4,831,876	4,928,514	5,027,084
Capital Outlay	889,198	900,000	900,000	900,000	900,000
Debt Service	38,109,770	38,021,189	35,201,947	34,561,708	34,528,537
Payment to Fiscal Agents	13,078,108	7,130,700	4,940,000	4,950,000	4,960,000
Debt Management Fund Repayments	83,867,590	72,838,901	77,026,080	86,591,165	106,681,196
Grants, Aids & Contributions	123,990,875	164,358,178	99,532,257	125,092,812	91,448,977
Supervision Allocation	(1,851,045)	(1,851,045)	(1,851,045)	(1,851,045)	(1,851,045)
Indirect Cost	1,400,304	1,400,304	1,400,304	1,400,304	1,400,304
Contingencies	84,119,193	17,448,523	15,301,057	15,381,057	15,461,057
Transfers to Other Funds	152,689,467	155,618,501	182,293,449	210,768,122	236,701,104
General Fund - Loan / Loan Repayment *	93,984,449				
Net Impact of Solid Waste Loan *		44,587,398	51,849,246	59,584,832	67,694,870
<b>Total Expenditures:</b>	<b>1,923,316,527</b>	<b>1,959,584,302</b>	<b>1,998,879,984</b>	<b>2,143,517,150</b>	<b>2,232,155,060</b>
<b>Surplus / ( Gap ):</b>	<b>0.00</b>	<b>(78,166,089)</b>	<b>(44,092,776)</b>	<b>(105,190,162)</b>	<b>(104,770,481)</b>

\* To provide a clearer picture of the Solid Waste general fund loan, the out years are shown as a net expense amount.

Notes:

Fund balance forecasted in FY26 is for the JPA grant amount pursuant to 2022-874-E.

Projection does not include estimates for moving public safety to FRS.

**Council Auditor's Office  
Mayor's Proposed Budget 2024/2025  
Public Service Grant Funding**

	2023/2024 Council Approved Budget	2024/2025 Mayor's Proposed Budget	\$ Change 2024/2025 from 2023/2024	% Change 2024/2025 from 2023/2024	F/N
<b>NOTE: This is the only review of Public Service Grant funding.</b>					
<b>GENERAL FUND/GSD</b>					
<b>PUBLIC SERVICE GRANT COUNCIL</b>					
Acute	\$ 2,640,000	\$ 2,160,000	\$ (480,000)	-18.18%	
Prevention	3,520,000	2,880,000	(640,000)	-18.18%	
Self-Sufficiency	2,640,000	2,160,000	(480,000)	-18.18%	
Micro-Grant Pilot Program	200,000	-	(200,000)	-100.00%	<b>(A)</b>
<b>TOTAL PUBLIC SERVICE GRANT COUNCIL</b>	<b>\$ 9,000,000</b>	<b>\$ 7,200,000</b>	<b>\$ (1,800,000)</b>	<b>-20.00%</b>	<b>(B), (C)</b>
<b>CULTURAL COUNCIL GRANTS</b>					
Cultural Council of Greater Jacksonville - Re grants	\$ 7,088,342	\$ 6,007,092	\$ (1,081,250)	-15.25%	<b>(D)</b>
Cultural Council of Greater Jacksonville - Administration	1,106,273	937,523	(168,750)	-15.25%	<b>(E)</b>
Cultural Council of Greater Jacksonville - Art in Public Places	55,385	55,385	-	0.00%	<b>(F)</b>
<b>TOTAL CULTURAL COUNCIL GRANTS</b>	<b>\$ 8,250,000</b>	<b>\$ 7,000,000</b>	<b>\$ (1,250,000)</b>	<b>-15.15%</b>	
<b>TOTAL PUBLIC SERVICE GRANT COUNCIL AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 17,250,000</b>	<b>\$ 14,200,000</b>	<b>\$ (3,050,000)</b>	<b>-17.68%</b>	
<b>FOOTNOTES:</b>					
(A) Pursuant to 2024-376-E, FY 23/24 funding appropriated for the PSG Micro-Grant Program was authorized for carryover into FY 24/25 to meet the \$200,000 in Micro-Grant funding for FY 24/25.					
(B) FY 24/25 categories of Most Vulnerable Persons and Needs as approved by Ordinance 2024-198-E are as follows:					
1. Acute (30%)					
2. Prevention (40%)					
3. Self-Sufficiency (30%)					
4. Micro-Grant Pilot Program (\$200,000 - Funded Separately)					
Pursuant to Section 118.808 of the Municipal Code, final allocations for FY 24/25 public service grants will be determined by the PSG Council on November 1.					
(C) FY 24/25 Public Service Grant Council funding of \$7,200,000 has been placed in a designated contingency account within the Mayor's Proposed Budget but is shown here for informational purposes. The Public Service Grant Council funding will be appropriated through separate legislation (Ordinance 2024-509).					
(D) This amount represents the portion of the City's Cultural Service Grant program funding that is allocated for grants to organizations through an application and scoring process administered by the Cultural Council.					
(E) This amount represents the portion of the City's Cultural Service Grant program funding that is retained by the Cultural Council for administration of the grant program, which is capped at 13.5% of the total funding (excluding Art in Public Places).					
(F) This amount represents funding for the Art in Public Places program administrator position. Pursuant to Ordinance Code Section 126.909, the Cultural Council administers the Art In Public Places program on behalf of the City.					
<b>RECOMMENDATION:</b>					
We recommend that the Schedule of Public Service Grants (Schedule A2) be updated to remove Public Service Grant Council funding from the schedule since the funding is appropriated in Ordinance 2024-509.					
See Revised Schedule A2 on the following page.					

**SCHEDULE OF PUBLIC SERVICE GRANTS  
FISCAL YEAR 2024 - 2025**

**FY25 Proposed**

**GENERAL FUND - GENERAL SERVICES DISTRICT**

**Public Service Grant Council**

Funding Appropriated in Ordinance 2024-509

**Cultural Council of Greater Jacksonville, Inc.**

Cultural Services Grants Re grants	\$ 6,007,092
13.5% Administrative Expense Cap (Sec 118.603)	\$ 937,523
Art In Public Places	\$ 55,385
	<u>\$7,000,000</u>

**TOTAL GENERAL FUND - GENERAL SERVICES DISTRICT                    \$7,000,000**

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2024/25 BUDGET ORDINANCE 2024-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS  
WAIVERS THAT REMAINED THE SAME**

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**10.1 Postage and communication expenses of Council members, Waiver of Section 10.105, Ordinance Code.**

The provisions of Section 10.105 (Postage and communication expenses of Council members), Ordinance Code, establishes the amount allowable for City Council communication and postage. The conflicting provisions are hereby waived to reduce those City Council allowable postage and communication amounts.

**Sec. 10.105. - Postage and communication expenses of Council members.**

(a) *Postage.* No Council member shall receive any postage allowance for official mail originating from City Hall; the cost of such postage shall be paid from the appropriations for postage generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Council Secretary or designee is authorized to procure and furnish United States postage stamps to such Council member in an amount not exceeding \$75 monthly for use on mail originating from such office in connection with his official business. The Council member and any person to whom he entrusts custody of the postage stamps shall be accountable for their safekeeping and use on official business only, and the accountable person shall be subject to audit by the Council Auditor for this purpose.

(b) *Telephone.* No Council member shall receive any allowance for telephone expense for official calls originating from City Hall; the cost of such telephone calls shall be paid from the appropriations for telephone expenses generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Information Technology Division, at the request of the Council member, is authorized to have installed at such office one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. Regardless of whether a Council member is authorized to maintain an office outside City Hall, he may have installed at public expense one telephone line either at his home or at his place of business, with the approval of the Council President. If the request is approved, the Information Technology Division is authorized to have installed at the designated place one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. For each telephone installed outside City Hall pursuant to this subsection, the Council member on whose behalf it was installed may expend in long-distance telephone tolls no more than \$100 monthly, and he shall maintain a record of long-distance calls on the forms prescribed by the Information Technology Division for use by the Council Secretary. In reconciling telephone charges, long-distance tolls shall be paid from the appropriation for telephone charges by the Council. Only telephone calls in connection with his official business shall be made or authorized by the Council member on whose behalf a telephone line was installed and he shall be accountable for all unofficial telephone calls and charges and for all

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charges in excess of the monthly allowance provided by this subsection; provided, that, if the monthly toll charges exceed the amount authorized, the Council member may direct that the excess amount be charged against his following month's telephone expense allowance. The monthly allowances herein authorized shall not be cumulative, but shall be available only for one month.

(c) Emergency, mobile or converged communication device. Effective July 1, 2005, and notwithstanding anything in Chapter 10 to the contrary, City cellular phones shall not be issued to any elected or appointed official or employee in the legislative branch except as provided herein. Based on an annual request for an emergency mobile communications allowance, City Council Members and appointed officials or employees of the legislative branch as authorized by their Director may receive a monthly allowance not to exceed \$100 for cellular phone service and converged data device service. The use shall be requested and verified. The Personnel Committee is authorized to promulgate the policy and rules for this subsection.

(d) *Other communications.* All other communications by a Council member in his official capacity shall be paid for by the Council, subject to the general approval of the Council President concerning the use of communication equipment and services and the amounts to be spent thereon. Reimbursement for expenses incurred by or on behalf of a Council member under this subsection shall be requested by the Council member upon his personal certification of the amount and purpose of the communication expense and he shall be accountable for improperly certified expenses.

(e) *Allowances not to be paid in cash.* The allowances authorized by this Section shall not be paid in cash to any person, except for the purchase of the goods or services authorized. No part of any allowance hereunder shall be deemed to be income nor paid as compensation to any Council member or any other person, nor shall any Council member have any right to demand payment in cash of any allowance to which he is entitled under this Section.

*(Ord. 83-591-400, § 1; Ord. 1999-418-E, § 2; Ord. 2000-793-E, § 2; Ord. 2005-509-E, § 1; Ord. 2005-943-E, § 1; Ord. 2011-732-E; Ord. 2014-410-E, § 1)*

**NOTES:**

- The proposed budget includes \$50,000 for mailroom and copy center charges. This is the same amount as in FY 2023/24. Pursuant to Section 11.9 of the Budget Ordinance, \$1,000 is allotted to each District Council Member with the remaining \$36,000 distributed at the discretion of the Council President to all Council Members.
- Proposed communication allowances for cell phones for Council members total \$7,962.

**No recommendation is offered.**

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**Section 10.2 Waiver of Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E.**

Pursuant to the provisions made in Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E, and related exhibits, funds received for certain loan repayments of VCP-Lynch, Ltd. shall be deposited within the Downtown Economic Development Fund to be utilized for future downtown projects. Those provisions are waived herein to the extent that loan repayments for the 2024-2025 fiscal year shall be deposited into the Northeast Tax Increment District – USD1C, Fund 10801.

**No recommendation is offered.**

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**Section 10.3 Waiver of Section 715.208 (Annual Adoption Procedures), Ordinance Code.**

Section 715.208 (Annual Adoption Procedures), Ordinance Code, requiring a Preliminary Rate Ordinance for the non-ad valorem assessment for Stormwater Management Service confirmed in Section 9.5 and for the non-ad valorem assessment for Solid Waste Services confirmed in Section 9.7 is hereby waived due to no increase in the originally established rates.

**Sec. 715.208. - Annual Adoption Procedures.**

(a) Annually, during the budget adoption process, the City Council shall determine whether to reimpose a Service Assessment Ordinance for each Fiscal or Calendar Year following the initial Fiscal or Calendar Year. If the City Council elects to reimpose a Service Assessment, the procedures in this Section 715.208 shall be followed.

(b) The initial proceedings for the reimposition of an annual Service Assessment shall be the adoption of a Preliminary Rate Ordinance by the City Council:

- (1) Containing a brief and general description of the services, facilities, or programs to be provided;
- (2) Determining the Service Cost to be assessed for the upcoming Fiscal or Calendar Year;
- (3) Establishing the estimated assessment rate for the upcoming Fiscal or Calendar Year;
- (4) Establishing or increasing a Maximum Assessment Rate, if desired by the City Council;
- (5) Authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Ordinance for the upcoming Fiscal or Calendar Year; and
- (6) Directing the Mayor to:

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(i) Update the Assessment Roll,

(ii) Provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (f) of this Section so require, and

(iii) Directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the City.

(c) At the public hearing established in the Preliminary Rate Ordinance or to which an adjournment or continuance may be taken by the City Council, the City Council shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the City Council, adopt the Annual Rate Ordinance, which shall:

(1) Establish the rate of assessment to be imposed in the upcoming Fiscal or Calendar Year, and

(2) Approve the Assessment Roll for the upcoming Fiscal or Calendar Year with such adjustments as the City Council deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Ordinance, or any subsequent Preliminary Rate Ordinance, together with modifications, if any, that are provided and confirmed in the Final Assessment Ordinance or any subsequent Annual Rate Ordinance.

(d) Nothing herein shall preclude the Mayor or City Council from providing annual notification to all Owners of Assessed Property in the manner provided in Sections 715.204 and 715.205 hereof or any other method as provided by law.

(e) The City Council may establish or increase a Maximum Assessment Rate in an Initial Assessment Ordinance or Preliminary Rate Ordinance and confirm such Maximum Assessment Rate in the Annual Rate Ordinance in the event notice of such Maximum Rate Assessment has been included in the notices required by Sections 715.204 and 715.205 hereof.

(f) In the event (1) the proposed Assessment for any Fiscal or Calendar Year exceeds the rates of assessment adopted by the City Council, including a Maximum Assessment Rate, if any, that were listed in the notices previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, (2) the purpose for which the Assessment is imposed or the use of the revenue from the Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal or Calendar Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property as provided by law. Such notice shall substantially conform with the notice

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requirements set forth in Sections 715.204 and 715.205 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Ordinance. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Service Assessment imposed by the City Council pursuant to this Chapter.

(g) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Ordinance or a prior year's Annual Rate Ordinance, the adoption of the succeeding Annual Rate Ordinance shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a Maximum Assessment Rate, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Council action on the Annual Rate Ordinance. Nothing contained herein shall be construed or interpreted to affect the finality of any Assessment not challenged within the required 20 day period for those Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Ordinance or any subsequent Annual Rate Ordinance.

(h) The Assessment Roll, as approved by the Annual Rate Ordinance, shall be delivered to the Property Appraiser or Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in Section 715.302 hereof is used to collect the Service Assessments, such other official as the City Council by Ordinance shall designate. If the Service Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

(Ord. No. 2010-444-E, §1)

**Note** – This waives the requirement for a preliminary rate ordinance since the rates are proposed at the same rates as the prior year for Solid Waste and Stormwater Fees.

**No recommendation is offered.**

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WAIVERS REMOVED**

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**Deleted - 10.2 Waiver of Section 111.183 (Tayé Brown Regional Park Improvement Trust Fund), Ordinance Code.**

Section 111.183, Ordinance Code, requiring trust funds to be used for improvements to Tayé Brown Regional Park, is hereby waived to allow funds to be used for operational costs at the Equestrian Center.

**Sec. 111.183. - Tayé Brown Regional Park Improvement Trust Fund.**

There is created the *Tayé Brown Regional Park Improvement Trust Fund*, a permanent, ongoing trust fund of the City, which shall carry forward each fiscal year. The fund is authorized to accept Council appropriations, gifts, fees, and other donations. Monies deposited in the fund, together with any interest accrued thereon, shall carry over fiscal years, to be used for the purposes set forth in Section 380.405, Ordinance Code, which is for improvements to Tayé Brown Regional Park. Funds utilized for these purposes are hereby to be appropriated by Council action.

*(Ord. 2007-739-E, § 3)*

**NOTE** – This waiver is not needed due to the transfer not occurring this year.

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ADDITIONAL PROVISIONS  
DELETIONS**

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**Deleted - Section 11.13 Traffic Calming – Citywide.**

Pursuant to the approval by Council, \$630,000 has been appropriated to a capital fund with \$45,000 of that amount being appropriated for each Council District for traffic calming and traffic safety improvements deemed appropriate by each District Council Member for their District. These funds shall not lapse but shall carryover to subsequent fiscal years until fully expended. These funds shall cover the customary 50% match required of petitioning neighborhoods approved for assistance through existing City programs for traffic calming and/or traffic safety improvements. Petitioning neighborhoods shall successfully complete the standard Traffic Engineering Division approval process and receive approval from the District Council Member for use of these funds for the proposed improvements. Expenditures made pursuant to this appropriation shall comply with the applicable provisions of Section 106.315 (District Council Expenditures), Ordinance Code.

**Comments:**

This provision was added to the Budget Ordinance as part of the Budget Process when City Council added the above funding.

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**Deleted - Section 11.14 Traffic Calming – Council District 8.**

Pursuant to the approval by Council, \$300,000 has been appropriated to a capital improvement plan project for Council District 8 for traffic calming and traffic safety improvements deemed appropriate by the District Council Member. These funds shall not lapse but shall carryover to subsequent fiscal years until fully expended. These funds shall cover the customary 50% match required of petitioning neighborhoods approved for assistance through existing City programs for traffic calming and/or traffic safety improvements. Petitioning neighborhoods shall successfully complete the standard Traffic Engineering Division approval process and receive approval from the District Council Member for use of these funds for the proposed improvements. Expenditures made pursuant to this appropriation shall comply with the applicable provisions of Section 106.315 (District Council Expenditures), Ordinance Code.

**Comments:**

This provision was added to the Budget Ordinance as part of the Budget Process when City Council added the above funding.

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ADDITIONAL PROVISIONS  
DELETIONS**

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**Deleted - Section 11.15 Safety and Crime Reduction Commission.**

Pursuant to the approval by Council, \$400,000 has been appropriated to the Safety and Crime Reduction Commission Designated Contingency account, with \$300,000 of that amount being appropriated for the Safety and Crime Reduction Commission (the "Commission") to make recommendations to the City Council on funding of grants for programs aimed at reducing crime countywide and the remaining \$100,000 being appropriated for the Commission to make recommendations to the Council on funding of grants for programs that address mental health. The Commission's recommendations regarding specific programs and organizations to be funded with these dollars will be addressed through separate legislation.

**Comments:**

This provision was added to the Budget Ordinance as part of the Budget Process when City Council added the above funding.

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ADDITIONAL PROVISIONS  
CHANGES**

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**Section 11.11 Florida Theatre Performing Arts Center, Inc. (\$1,500,000) authorizing an amendment to Contract No. 10466-01.**

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to Florida Theatre Performing Arts Center, Inc. Contract No. 10466-01, ~~to allow the City’s funding to be used to pay any vendors approved by the City that are necessary to complete the Improvements (as defined in the contract), including, but not limited to, design professionals, construction companies, equipment and material suppliers, and project managers~~10466-01, to increase the maximum indebtedness amount and to revise the contract terms as necessary to effectuate the intent of this Ordinance.

**NOTE** – This language is just intended to be able to amend applicable contract terms based on the additional funding provided in FY 2024/25.

**Recommendation** – We recommend the language be revised to correct the amount of additional funding and clarify the last clause. The section would read as follows:

**Florida Theatre Performing Arts Center, Inc. (\$500,000) Authorizing an Amendment to Contract No. 10466-01.**

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to Florida Theatre Performing Arts Center, Inc. Contract No. 10466-01, to increase the maximum indebtedness amount by \$500,000 and associated contract terms based on the additional funding in FY 2024/25.

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DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

Organization/Program	FY 23/24 Council Approved	FY 24/25 Mayor's Proposed	Increase/ (Decrease)	FY 24/25 Budget Ordinance Exhibit
<b>Bill 2024-504</b>				
AGAPE Community Health Center - Intergovernmental transfer to State of Florida	\$ 163,265	\$ 153,603	\$ (9,662)	Exhibit 2
I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop	\$ 270,000	\$ 270,000	\$ -	Exhibit 3
Jacksonville Symphony Association - Core Performers	\$ -	\$ 500,000	\$ 500,000	Exhibit 6
Self-Help Ventures Fund (SHVF) - 25 Year Revolving Loan	\$ -	\$ 10,000,000	\$ 10,000,000	Exhibit 5
United Way of Northeast Florida - 2-1-1	\$ 150,000	\$ 150,000	\$ -	Exhibit 1
Volunteers in Medicine - Expansion of hours for West Jax Clinic	\$ 200,000	\$ 200,000	\$ -	Exhibit 4
First Coast Hispanic Chamber of Commerce Community Development - Hispanic Heritage Expo & Job Fair (Funded in Dues and Affiliations for the City in FY 24/25) - (f/n 1)	\$ 40,000	\$ 40,000	\$ -	
Angelwood - Parents' Night Out (f/n 1)	\$ 50,000	\$ -	\$ (50,000)	
Cure Violence Program (f/n 2)	\$ 1,176,665	\$ -	\$ (1,176,665)	
Family Nurturing Center - Sliding Scale Program (f/n 1)	\$ 50,000	\$ -	\$ (50,000)	
FOBT Pipeline - Green District Workforce Development (f/n 1)	\$ 225,000	\$ -	\$ (225,000)	
Gateway Community Services - Project Save Lives	\$ 1,000,000	\$ -	\$ (1,000,000)	
Goodwill Industries of North Florida - Academic Support Through the Employment Process ("A-STEP") Program (f/n 1)	\$ 182,000	\$ -	\$ (182,000)	
Hearts 4 Minds - Awareness, Education and Care Connection (f/n 1)	\$ 100,000	\$ -	\$ (100,000)	
Here Tomorrow - Tomorrow's Technology, Today (f/n 1)	\$ 250,000	\$ -	\$ (250,000)	
I.M. Sulzbacher Center for the Homeless - Professional Support Program (f/n 1)	\$ 300,000	\$ -	\$ (300,000)	
Jacksonville FOP - Foundation Programs & Services (f/n 1)	\$ 100,000	\$ -	\$ (100,000)	
Jean Ribault High School Booster Club - Chandra Cheeseborough Track Invitational (f/n 1)	\$ 65,000	\$ -	\$ (65,000)	
LIFT JAX - Corner at Debs Store (f/n 1)	\$ 225,000	\$ -	\$ (225,000)	
MAD DADS Jacksonville Chapter - Street Mentoring (f/n 1)	\$ 24,000	\$ -	\$ (24,000)	
Mental Health Resource Center - District 9 Mental Health Outreach (f/n 1)	\$ 73,161	\$ -	\$ (73,161)	
Northeast Florida Builders Association (f/n 1)	\$ 75,000	\$ -	\$ (75,000)	
Pollock Group - Florida Black Expo (f/n 1)	\$ 100,000	\$ -	\$ (100,000)	
Project Cold Case - PCC Community Engagement (f/n 1)	\$ 40,000	\$ -	\$ (40,000)	
Real Hope4Help - Always FLY Program (f/n 1)	\$ 10,000	\$ -	\$ (10,000)	
Regional Food Bank of Northeast Florida d/b/a Feeding Northeast Florida - Supplementary Food Pantry Program (f/n 1)	\$ 500,000	\$ -	\$ (500,000)	
San Marco Preservation Society - San Marco Square 2.0 (f/n 1)	\$ 75,000	\$ -	\$ (75,000)	
Vestcor Family Foundations - Classical Academy Capital Improvements (f/n 1)	\$ 1,400,000	\$ -	\$ (1,400,000)	
<b>Subtotal</b>	<b>\$ 6,844,091</b>	<b>\$ 11,313,603</b>	<b>\$ 4,469,512</b>	
<b>Identified During FY 23/24 Budget Process but Appropriated Separately Due to Conflict or Timing on Term Sheets (f/n 1)</b>				
Clara White - White Harvest Farms	\$ 300,000	\$ -	\$ (300,000)	
Delta Sigma Theta Jacksonville Alumnae Chapter	\$ 10,000	\$ -	\$ (10,000)	
Elevate Jax, Inc	\$ 75,000	\$ -	\$ (75,000)	
Human Collective Foundation	\$ 70,000	\$ -	\$ (70,000)	
Jacksonville Urban League	\$ 15,000	\$ -	\$ (15,000)	
Jax Care Connect	\$ 1,500,000	\$ -	\$ (1,500,000)	
Kappa Alpha Psi Fraternity, Inc.	\$ 10,000	\$ -	\$ (10,000)	
My Village Project, Inc	\$ 75,000	\$ -	\$ (75,000)	
Northeast Florida Fire Watch Council	\$ 90,000	\$ -	\$ (90,000)	
Northeast Florida Health Start Coalition	\$ 125,000	\$ -	\$ (125,000)	
Northside Community Involvement	\$ 150,000	\$ -	\$ (150,000)	
Omega Psi Phi Fraternity	\$ 10,000	\$ -	\$ (10,000)	
Operation Save Our Sons, Inc	\$ 150,000	\$ -	\$ (150,000)	
Phi Beta Sigma	\$ 10,000	\$ -	\$ (10,000)	
Police Athletic League of Jacksonville, Inc	\$ 150,000	\$ -	\$ (150,000)	
Sigma Gamma Rho Sorority, Inc.	\$ 10,000	\$ -	\$ (10,000)	
Springfield Preservation and Revitalization	\$ 200,000	\$ -	\$ (200,000)	
The Giving Closet Project	\$ 75,000	\$ -	\$ (75,000)	
Upsilon Lambda Chapter - Alpha Phi Alpha	\$ 50,000	\$ -	\$ (50,000)	
United Way Rental Assistance	\$ 1,000,000	\$ -	\$ (1,000,000)	
Woodside Street Park	\$ 75,000	\$ -	\$ (75,000)	
Zeta Phi Beta Sorority, Inc.	\$ 10,000	\$ -	\$ (10,000)	
<b>Subtotal</b>	<b>\$ 4,160,000</b>	<b>\$ -</b>	<b>\$ (4,160,000)</b>	
<b>Continued Payments per Previously Approved City Council Direct Contracts</b>				
Jacksonville University College of Law (f/n 3)	\$ 1,250,000	\$ 3,000,000	\$ 1,750,000	
University of Florida - Health & Financial Technology Graduate Education Center (f/n 4)	\$ 15,000,000	\$ 15,000,000	\$ -	
<b>Subtotal</b>	<b>\$ 16,250,000</b>	<b>\$ 18,000,000</b>	<b>\$ 1,750,000</b>	
<b>Grant Total</b>	<b>\$ 27,254,091</b>	<b>\$ 29,313,603</b>	<b>\$ 2,059,512</b>	

**Footnotes:**

1	These items were added as part of wrap-up during the budget process in FY 2023/24.
2	Cure Violence Program funding of \$3,530,000 was changed during the budget process so that 4 months of funding was above the line and the remaining 8 months of funding was placed below the line subject to future appropriation once a decision was made on how to proceed with the program.
3	The FY 2023/24 approved budget included \$1.25 million for a forgivable loan. Pursuant to Ordinance 2024-107-E, an additional \$3.5 million was appropriated with the intent of the additional \$3 million to be included in the proposed budget. The proposed FY 2024/25 funding of \$3 million would increase the total JU Law School contribution since FY 2021/22 to \$11.5 million in grants and forgivable loans.
4	\$20 million and \$15 million in debt funding was appropriated for the University of Florida in FY 2022/23 and FY 2023/24, respectively. The proposed FY 2024/25 funding of \$15 million will also be funded by debt. Additionally, included in the FY 2024/25 budget is \$2.8 million in City's debt service payment related to the \$35 million previously authorized.

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**Below are our recommended changes for each direct contract listed in the proposed FY 2024/25 Budget.**

**1. United Way of Northeast Florida – 2-1-1 (\$150,000)**

Budget Ordinance Section 12.1

- No recommendations

Budget Ordinance Exhibit 1

- No recommendations

**2. Agape Community Health Center – Health Care Services (\$153,603)**

Budget Ordinance Section 12.2

- Authorize funds not distributed to the State as part of City’s Federally Qualified Health Center Low-Income Pool requirement be disbursed directly to Agape for uncompensated care for uninsured and indigent patients and authorize execution of related agreement(s); Reflect total funding not to exceed \$153,603 between both activities

Budget Ordinance Exhibit 2

- Attach revised Exhibit 2 (Term Sheet) to correct appropriation amount and reflect intended use of funds not disbursed to the State

**3. I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop (\$270,000)**

Budget Ordinance Section 12.3

- Remove reference of partnership with Mental Health Resource Center because they are no longer involved

Budget Ordinance Exhibit 3

- Attach revised Exhibit 3 (Term Sheet) to correct budget the schedule and remove reference of partnership with Mental Health Resource Center

**4. Volunteers in Medicine – (\$200,000)**

Budget Ordinance Section 12.6

- No recommendations

Budget Ordinance Exhibit 4

- Attach revised Exhibit 4 (Term Sheet) to correct the budget schedule

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**5. Self-Help Venture Fund Revolving Loan (\$10,000,000)**

Budget Ordinance Section 12.7 & Budget Ordinance Exhibit 5

We recommend that either:

- more definitive terms be added to the term sheet establishing minimum time periods of deed restrictions for Non-LIHTC projects, minimum number of units to be created, etc.; or
- These funds be placed in a designated contingency pending a formal agreement to be reviewed and approved by City Council.

**6. Jacksonville Symphony Association – (\$500,000)**

Budget Ordinance Section 12.8

- Include waiver of Section 118.602(b) (Responsibility) to allow for direct contracting with a Cultural Organization (recipient of City grant funds administered by the Cultural Council of Greater Jacksonville)

Budget Ordinance Exhibit 6

- No recommendations

**7. Jacksonville University – (\$3,000,000)**

Budget Ordinance Section 12.9

- No recommendations

**8. University of Florida – (\$15,000,000)**

Budget Ordinance Section 12.10

- No recommendations

**These changes will have no impact to Special Council Contingency.**

UNITED WAY OF NORTHEAST FLORIDA, INC. – United Way 2-1-1 Program

FY 2024-2025 City Grant Proposal Term Sheet

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**Grant Recipient:** United Way of Northeast Florida, Inc. (“Recipient” or “United Way”)

**Program Name:** United Way 2-1-1 (the “Program”)

**City Funding Request:** \$150,000.00

**Contract/Grant Term:** October 1, 2024– September 30, 2025

**Any substantial change to this FY 2024-2025 City Grant Proposal Term Sheet (the “Term Sheet”) or a budget change not within 10% of the attached Program budget line-items will require City Council approval.**

**PROGRAM OVERVIEW:**

United Way 2-1-1 is a confidential information and referral helpline that includes a crisis and suicide prevention hotline. United Way 2-1-1 connects people of all ages and from all communities to the essential health and human services they need, 24 hours a day, seven days a week. Community resource specialists identify and connect people in need to available resources while demonstrating respect and compassion. Specialists also de-escalate stressful situations and serve as the first point of contact for crisis calls including callers demonstrating suicidal ideology. Specialists conduct follow up communications, intake for specialized programs or services, outbound calls, basic database maintenance and community outreach. The funding will be applied toward call center programmatic expenses during FY 2024 – 2025 as outlined below.

**PROGRAM SCOPE OF WORK AND DELIVERABLES:**

In 2023, United Way 2-1-1 handled a total of 66,969 calls from Duval County residents. Residents experiencing hardship or a difficult or dangerous situation were connected to regional community resources resulting in more than 55,767 referrals to avoid further deterioration of their health, safety, or welfare. Some of the calls to United Way 2-1-1 were to schedule appointments for the United Way RealSense Tax program.

The bulk of our activities center on information and referral however additional services provided include **veteran care coordination, crisis intervention, and disaster recovery and preparation.** Section 408.918, Florida Statutes, requires accreditation from the Alliance of Information and Referral Services (AIRS) in order to operate as a recognized 2-1-1. The United Way of Northeast Florida 2-1-1 obtained full reaccreditation by AIRS in June of 2021 for a period of five years. The information and referral services are **offered at no cost** to residents of Duval County as well as eight additional northeast Florida counties. However, the vast majority (86%) of calls, emails and texts requesting assistance from United Way 2-1-1 are from Duval County residents.

**Veteran care coordination** is available to all area veterans and their families at no cost through United Way 2-1-1. Approximately 90% of care coordination cases are from Duval County residents and they are connected to federal, state, and local organizations. Care coordination includes identifying resources, advocacy, follow-up, and peer counseling to ensure veterans avail themselves to all benefits during times of need. The wide array of veteran service offerings can be confusing and dedicated veteran care coordinators provide the vital link to those services.

As an **accredited American Association of Suicidology (AAS)** and associate agency of the National Lifeline (988), United Way 2-1-1 specialists provide crisis and suicide intervention services to all residents. Suicide and crisis calls are prioritized ahead of all information and referral inquiries. A dedicated and highly-trained group of crisis specialists provide immediate assessment of suicidal and homicidal risk, attempt de-escalation and provide referrals to appropriate area mental health resources. United Way 2-1-1 serves as 1 of 13 regional National Suicide Prevention Lifeline (988) contact centers in the state of Florida. We are working closely with regional mental

health providers, law enforcement (911) and health institutions to use the recent roll-out of 9-8-8 as an opportunity to build out the ideal system of response to crisis in our region. This 9-8-8 roll-out is not just about handling more crisis calls, but developing a process to ensure these calls are routed properly to community agencies for either follow-up support services or law enforcement intervention when necessary.

United Way 2-1-1 plays a pivotal role during manmade and natural disasters in association and partnership with the Jacksonville Fire and Rescue Department, the City's Emergency Operations Center (EOC) and as member of the Duval Community Organizations Active during Disasters (COAD). The 2-1-1 contact center provides connection to disaster agencies, information to the EOC and COAD, and serves as the community database for **disaster recovery services and preparation information** for the community. The First Coast Relief Fund (FCRF) played a critical role in providing immediate response and support to victims of Hurricane's Matthew and Irma, and most recently during the COVID pandemic. United Way 2-1-1 served as the gateway for many Duval residents to access resources and support that were established through the FCRF.

**PROGRAM COSTS/PAYMENT TERMS:** *United Way will be reimbursed on expenses for up to 4 Call Center Specialists and partial funding for the 2-1-1 Director.*

### **PROGRAM IMPACT & REPORTING:**

The top three needs presented by callers did not change year over year (rent & mortgage assistance, utility assistance and food assistance). The top 16 zip codes where calls were placed from all originated from Duval County. Without United Way 2-1-1, these calls and callers would likely have relied upon 630-CITY for support and resources.

United Way 2-1-1 meets or exceeds all accreditation requirements to include quality assurance, training and supervision of staff and is confident in its ability to continue its process and program improvements. Improvements in the past year have included the launch of customer feedback survey technology which is offered to all callers not identified as suicidal. From May 2022 to May 2023, a total of 2,824 callers completed the survey and rated 2-1-1 Overall with an average score of 4.1 out of 5.0 scale. They also rated the listening ability and courtesy of our Specialists as 4.5 and 4.4 respectively out of a 5.0 scale. Additionally, technological improvements include a fully integrated SMS texting platform that allows for two-way communication, push notifications, and the sharing of information based on keywords.

In response to the significant increase in call volume, as well as our recent pivot back to handling all 211 and 988 calls 24/7, United Way 2-1-1 needs to hire additional staff in order to maintain adequate and expected response and wait times for callers. For the past several years, we have outsourced our calls received after hours (7:00 p.m. to 8:00 a.m.) on weekdays, weekends and holidays to our sister 2-1-1 in Miami. While we are excited to handle 100% of our calls made in the region, we need to increase our capacity and provide additional support to help account for the expanded hours of operation and the narrow margins we are currently operating under. Last year, we expanded the number of I&R Specialists from 11 to 13 to accommodate these deficits.

Through our Ride United initiative supported through the 2-1-1 call center, we have been able to provide free transportation for Duval County households that were without direct access to health, food and employment services through our national partnerships with Lyft. During the last year, 2-1-1 provided just under 4,000 rides to local residents to access medical appointments, job interviews, start new employment or to pick up food from local pantries or groceries, and we received additional funding from Baptist Health and Mayo Clinic Florida to expand the number of rides we can provide in 2024-25.

We will report the number of calls answered from Duval County residents by zip code. We will report the top 5 needs/reasons callers reached out for help for all Duval residents, and we will report the number of referrals provided to address the needs of Duval residents. We will monitor and report wait times of callers during peak volume times and on average.

Anticipated outcomes:

Calls answered from Duval residents: 67,000

Referrals provided to Duval residents: 56,000

**ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:**

Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or a budget change not within 10% of the attached Program budget line-items will require City Council approval.

FY 2025 City Grant - Complete Program Budget Detail

Lead Agency:  
 United Way of Northeast Florida, Inc.  
 Program Name:  
 United Way 2-1-1

Agency Fiscal Year:  
 July 1, 2024 to June 30, 2025

Categories and Line Items	Prior Year Prg Funding FY 2022-2023	Current Year Prg Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	BUDGET					
				Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding	
<b>I. Employee Compensation</b>									
<b>Personnel - 01201 (list Job Title or Positions)</b>									
1 Call Center Specialists (12)	\$375,080.00	\$375,080.00	\$474,240.00	\$133,981.51	\$0.00	\$120,000.00	\$220,258.49	\$0.00	
2 2-1-1 Overtime Expenses	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
3 Temporary Staff			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4 211 Director	\$13,000.00	\$13,000.00	\$104,000.00	\$74,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	
5 2-1-1 Database Resource Manager	\$55,000.00	\$55,000.00	\$57,500.00	\$57,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
6 Operations Supervisor	\$66,000.00	\$66,000.00	\$66,000.00	\$66,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
7 Outreach Specialist	\$40,102.00	\$40,102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8 Team Leads (2)	\$82,056.00	\$82,056.00	\$85,500.00	\$85,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Subtotal Employee Compensation</b>	<b>\$636,238.00</b>	<b>\$636,238.00</b>	<b>\$792,240.00</b>	<b>\$421,981.51</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$220,258.49</b>	<b>\$0.00</b>	
<b>Fringe Benefits</b>									
Payroll Taxes - FICA & Med Tax - 02101	\$54,272.16	\$53,236.22	\$60,606.36	\$60,606.36	\$0.00	\$0.00	\$0.00	\$0.00	
Health Insurance - 02304	\$100,000.00	\$98,091.22	\$204,000.00	\$204,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Retirement - 02201	\$21,283.20	\$20,876.95	\$23,767.20	\$23,767.20	\$0.00	\$0.00	\$0.00	\$0.00	
Dental - 02301	\$7,500.00	\$7,356.84	\$4,760.00	\$4,760.00	\$0.00	\$0.00	\$0.00	\$0.00	
Life Insurance - 02303	\$10,000.00	\$9,809.12	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Workers Compensation - 02401	\$5,675.52	\$5,567.19	\$2,785.00	\$2,785.00	\$0.00	\$0.00	\$0.00	\$0.00	
Unemployment Taxes - 02501	\$5,680.00	\$5,571.58	\$13,468.08	\$13,468.08	\$0.00	\$0.00	\$0.00	\$0.00	
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Subtotal Taxes and Benefits</b>	<b>\$204,410.88</b>	<b>\$200,509.13</b>	<b>\$314,386.64</b>	<b>\$314,386.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Employee Compensation</b>	<b>\$840,648.88</b>	<b>\$836,747.13</b>	<b>\$1,106,626.64</b>	<b>\$736,368.15</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$220,258.49</b>	<b>\$0.00</b>	
<b>II. Operating Expenses</b>									
<b>Occupancy Expenses</b>									
Rent - Occupancy -04408	\$48,000.00	\$153,700.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Telephone - 04181	\$225,000.00	\$223,000.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Insurance Property & General Liability - 04502	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Database	\$40,500.00	\$41,000.00	\$41,000.00	\$41,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Office Expenses</b>									
Office and Other Supplies - 05101	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Postage - 04101	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Printing and Advertising - 04801	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Staff Training - 05401	\$35,000.00	\$35,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Professional Fees & Services (not audit) - 034	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Background Screening - 04938	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Travel Expenses</b>									
Local Mileage - 04021	\$1,500.00	\$3,000.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
Parking & Tools - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Equipment Expenses</b>									
Rental & Leases - Equipment - 04402	\$37,694.00	\$38,000.00	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - (Service Point Database & CRM)	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Direct Client Expenses - 08301</b>									
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Operating Expenses</b>	<b>\$485,044.00</b>	<b>\$590,050.00</b>	<b>\$442,100.00</b>	<b>\$442,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>III. Operating Capital Outlay (OVER \$1,000)</b>									
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Computers & Software - 06427	\$7,500.00	\$27,000.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Capital Outlay</b>	<b>\$7,500.00</b>	<b>\$27,000.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Direct Expenses Total</b>	<b>\$1,333,192.88</b>	<b>\$1,453,797.13</b>	<b>\$1,560,726.64</b>	<b>\$1,190,468.15</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$220,258.49</b>	<b>\$0.00</b>	
<b>Percent of Budget</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>76.3%</b>	<b>0.0%</b>	<b>9.6%</b>	<b>14.1%</b>	<b>0.0%</b>	

Last Modified: 02/11/2020

All City Grant items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost  
FY 2025 City Grant Application  
Program Budget Narrative (Max. 2 Pages)  
Proposed Funding Period: FY 2024-2025  
COJ Funding Only**

**Agency: United Way of Northeast Florida, Inc.**

**Program Name: United Way 2-1-1**

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**EXPENSES:** Please provide narrative description for all categories listed below for which you are seeking **City Funding Only**.

We have included those required elements in the spaces below. See instructions when listing personnel expenses.

Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

**I. Employee Compensation** - (not related to costs of the office of the governor of a state or the chief executive of a political subdivision)

**Salary & Wages to include OT/Bonus, and shift differential compensation**

Information & Referral Specialists	\$120,000.00	76% funding of 4 Crisis (Call Center) Specialists
2-1-1 Director	\$30,000.00	29% of Salary
<b>Total</b>	<b>\$150,000.00</b>	

**BUDGET NARRATIVE**

AGAPE COMMUNITY HEALTH CENTER, INC.

FY 2024-2025 City Grant Proposal Term Sheet

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**Grant Recipient:** Agape Community Health Center, Inc., a Florida not-for-profit corporation (“Recipient”)

**Program Name:** Integrated and Accessible Primary & Behavioral Health Care Services (the “Program”)

**City Funding Requests:** \$153,603

**Contract/Grant Term:** October 1, 2024– September 30, 2025

**Any substantial change to this FY 2024-2025 City Grant Proposal Term Sheet (the “Term Sheet”) or a budget change not within 10% of the attached Program budget line-items will require City Council approval.**

**PROGRAM OVERVIEW:** Agape’s integrated and accessible primary and behavioral health care services program, (hereafter, the Program), serves Duval County residents. The Program is offered in six zip codes (32204, 32208, 32216, 32218, 32244, & 32277), where the patient population is demographically diverse and has undiagnosed and uncontrolled hypertension and diabetes. The Program’s goals and objectives are health promotion and prevention of strokes and heart attacks. This work is a priority because a higher percentage of Duval County residents (11.9%) compared to Florida residents (9.1%) have been told they are pre-diabetic.<sup>1</sup> Moreover, of Florida’s 67 counties, Duval ranks #46 in health outcomes.<sup>2</sup> Therefore, the Program will assist county residents by (1) providing services to income eligible patients without regard to the ability to pay, (2) providing universal screening, standardized assessments, case management, brief psychotherapy, social services linkages, joint care planning, frequent healthcare team plan of care consultations, patient health outcomes monitoring, and point of service/care health education, (3) providing coordinated, co-located, and integrated behavioral health and primary care services using a single, electronic health record plan of care. In FY 24/25, the City’s direct appropriation funding will be paid to the State.

**PROGRAM SCOPE OF WORK AND DELIVERABLES:** Adults refer to the Program’s growing census. In FY 24/25 the objectives will be to *increase the proportion of adults (IPOA)* who achieve hypertension control or blood glucose control, and of adults who are overweight/obese, provide a diagnosis of pre-diabetes, if indicated. The Program’s activities will include scheduling/rescheduling appointments, organizing patient flows, completing comprehensive assessments, (biomedical, social, emotional, and behavioral health histories), using team-based care, developing tailored treatment plans, documenting care in an electronic health record, engaging patients in treatment involvement, and doing post-treatment follow-ups. Deliverables include reduce waiting time after check-in, identification of disease risk and protective factors, creating measurable and quantifiable care plans objectives, and development and display of key Program performance indicators. The timeline for these deliverables will be from the point of service encounter to six months after receipt of funding.

**PROGRAM COSTS/PAYMENT TERMS:** The cost to operate the Program for the Low-Income Pool (LIP) appears in Table 1 below. The City’s intergovernmental transfer will go to the State. All other funding sources and additional City of Jacksonville funding appear below.

<sup>1</sup> [County Health Profile \(flhealthcharts.com\)](https://flhealthcharts.com)

<sup>2</sup> [Florida | County Health Rankings & Roadmaps](#)

Table 1: Other Funding Sources Applied for or Contributed to Agape’s Primary Care Services Program

FUNDING TYPE	COJ MATCH	MATCH DESCRIPTION	ACHA STATE	TOTAL FUNDING
LIP	\$153,603	Initial Local Intergovernmental Transfer	\$164,219	\$317,822
COJ	\$0	City Contribution Uncompensated Care	\$0	\$0
		Sub-Total Impact		
<b>TOTAL</b>	<b>\$153,603</b>		<b>\$164,219</b>	<b>\$317,822</b>

- Up to \$153,603 will be used as our Intergovernmental Transfer (IGT) for FQHC LIP funding from AHCA and we anticipate receiving an additional \$164,219. These combined funds will be used for Emergency Room Diversion, Diagnostic Services and Preventative Care for the most vulnerable in Duval County.
- Any COJ Match not used to satisfy the City’s FQHC LIP matching requirement will be disbursed directly to Agape to be used for uncompensated care for uninsured and indigent patients on a reimbursement basis.

Reimbursement by COJ of expenses concerning the portions of the \$153,603 that are paid directly to Agape shall occur after proof of accounting backup (paid invoices, pay stubs, approved accounting system showing expenditure of funds, and/or receipts along with copies of promotional materials as appropriate) and other documentation satisfactory to the City.

**PROGRAM IMPACT & REPORTING:** The Program’s targets, goals, and objectives (TGOs) are hypertension control (HC), blood glucose control, and a diagnosis of pre-diabetes, if indicated, for persons overweight or obese. To impact population health outcomes, Agape will do the following: 1) outreach, 2) use health informatics, 3) coordinate, co-locate, and integrate medical and behavioral health services, 4) monitor program metrics, and 5) evaluate Program implementation. Quantitative data will measure the objectives. For example, “[Hypertension] control (HC) is Systolic Blood Pressure less than 140 mmHg and Diastolic Blood Pressure less than 90 mmHg because of treatment, lifestyle modification, and pharmacologic therapy.<sup>3</sup> Agape will track the percentage of pre-treatment hypertensives who achieved HC. The approach described here consists of defining metrics, using a pretreatment baseline or reference point, taking at least two empirical post treatment measurements, and computing improvement, (temporal change). The Program’s achievements during the year immediately preceding this funding request were reduction in Emergency Room visits for inappropriate or non-emergent care and timely and appropriate use of health care services to ameliorate disease, and to improve or maintain function. The anticipated number of Duval County residents the Program will service is 800. The projected Program impact on those residents will be:

- Fewer sick days,
- More time for quality family interactions, productivity, and leisure,
- Less time and fewer dollars for unmanaged chronic disease states, and
- Proactive control of poor health habits that culminate in advanced and debilitating disease processes.

**ADDITIONAL GRANT REQUIREMENTS AND RESTRICTIONS:** Recipient’s expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City’s Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program’s needs, provided that any substantial change to this Term Sheet or a budget change not within 10% of the attached Program budget line-items will require City Council approval.

<sup>3</sup> doi [10.1161/CIRCOUTCOMES.111.963439](https://doi.org/10.1161/CIRCOUTCOMES.111.963439)

FY 2025 City Grant - Complete Program Budget Detail

Lead Agency: AGAPE Community Health Center, Inc.

Program Name: Low-Income Pool

Agency Fiscal Year: 2024-2025

BUDGET

Categories and Line Items	Prior Year Prq Funding FY 2022-2023	Current Year Prq Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	Funding Partners					
				Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding	
<b>I. Employee Compensation</b>									
<b>Personnel - 01201 (list Job Title or Positions no names)</b>									
1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Employee Compensation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fringe Benefits</b>									
Payroll Taxes - FICA & Med Tax - 02101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Insurance - 02304	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement - 02201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Taxes and Benefits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Employee Compensation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>II. Operating Expenses</b>									
<b>Occupancy Expenses</b>									
Rent - Occupancy -04408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Office Expenses</b>									
Office and Other Supplies - 05101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage - 04101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Background Screening - 04938	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Travel Expenses</b>									
Local Mileage - 04021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking & Tolls - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Equipment Expenses</b>									
Rental & Leases - Equipment - 04402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Direct Client Expenses - 08301</b>									
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$388,356.00	\$317,822.00	\$0.00	\$0.00	\$153,603.00	\$164,219.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenses</b>	<b>\$0.00</b>	<b>\$388,356.00</b>	<b>\$317,822.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$153,603.00</b>	<b>\$164,219.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>III. Operating Capital Outlay (OVER \$1,000)</b>									
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Direct Expenses Total</b>	<b>\$0.00</b>	<b>\$388,356.00</b>	<b>\$317,822.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$153,603.00</b>	<b>\$164,219.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Percent of Budget</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>48.3%</b>	<b>51.7%</b>	<b>0.0%</b>	<b>0.0%</b>

Last Modified: 07/08/2024

All City Grant Items listed must be included in the narrative section of the budget.

**Grant Recipient:** I.M. Sulzbacher Center for the Homeless, Inc. (“Recipient”)

**Program Name:** Urban Rest Stop (the “Program”)

**City Funding Request:** \$270,000.00

**Contract/Grant Term:** October 1, 2024– September 30, 2025

**Any substantial change to this FY 2024-2025 City Grant Proposal Term Sheet (the “Term Sheet”) or a budget change not within 10% of the attached Program budget line-items will require City Council approval.**

**PROGRAM OVERVIEW:**

The Urban Rest Stop is a collaboration between the City of Jacksonville, Sulzbacher and the Link and Quest program. This 6,000 square feet space located on the Sulzbacher main campus includes a large 15 stall shower and 10 stall toilet as well as laundry facilities, an outdoor deck, a multi-purpose lounge and an area for Link/Quest staff. This co-location has enabled unsheltered homeless clients, who are not currently staying at a shelter and /or do not have access to resources during the day, to have access to necessary sanitary facilities as well as meals, medical attention, personal storage facilities and a place to simply rest all at a single location thus overcoming the barrier of transportation. As the city’s homeless coordinated intake location, the Urban Rest Stop also acts as a portal to shelter throughout the city and to the multitude of services available from all homeless service providers.

This funding request is for programmatic expenses for FY 2024-2025.

**PROGRAM SCOPE OF WORK AND DELIVERABLES:**

The Urban Rest Stop is managed by Sulzbacher and is located on the Sulzbacher downtown campus. The Urban Rest Stop provides a safe place for the street homeless to rest and attend to basic needs such as bathing, laundry, meals, and healthcare. As well as access to showers, bathrooms, laundry, a place to receive mail and a space to sit/read and wait for appointments-which is not currently available to them anywhere else during the day (other than the public library), a full range of community services and resources are available that also includes referral to Coordinated Intake where they gain access to a host of other community services including case management, employment referrals, substance abuse counseling, entitlement application assistance as well as job assistance and the full range of health care services available at the Sulzbacher medical clinic. Providing so many services at a single location eliminates transportation as a barrier to care for clients and facilitates the delivery of other community assets. Furthermore, Sulzbacher runs a free daily shuttle service throughout the city connecting individuals with other homeless service agencies.

This innovative collaboration directly addresses not only the goal of the Mayor’s Task Force on Homelessness “to increase entry points into services using existing capacity” but also the goal in the Jacksonville City Council’s 3-year plan “to increase services during the day for the local street homeless population” by co-locating the agency that intakes all clients into the homeless service system with the largest and most comprehensive provider of services for this population.

## **PROGRAM COSTS/PAYMENT TERMS:**

*See the attached FY 2024-2025 Budget Forms.*

The Homeless Continuum of Care Project, the Urban Rest Stop (URS), costs toward which these funds are to be used includes:

- **Weekend Part Time Staff** - 2 staff persons x 16 hours week = COJ \$33,391.12
- **Storage Advocate** – Oversight and management of storage facility = COJ \$38,937.60
- **Urban Rest Stop Advocate** – Front line client contact = COJ \$42,182.40
- **Taxes & Benefits** – COJ \$19,032.88
- **Utilities Costs** – COJ \$20,000
- **Equipment Rental** – COJ \$3,300
- **Direct Client Expenses** – COJ \$15,000
- **Security Weekdays** – COJ \$66,000
- **Janitorial Staff** – COJ \$32,156

The City is authorized to reimburse the Recipient on receipt of evidence that, by way of example and not exclusion, a JSO security officer was paid for services at facility during daytime hours, utilities, maintenance, persons received emergency shelter, were rehoused, education and training were provided, health care was provided. In addition, a narrative report will be submitted with each reimbursement request concerning the numbers of homeless persons assisted and outcomes during the period for which reimbursement is sought demonstrating success of the Program in meeting its objectives.

## **PROGRAM IMPACT & REPORTING:**

Program goals are to provide hot showers, laundry, meals and job opportunities to unsheltered, homeless individuals as well as facilities where they can rest. While on the Sulzbacher campus, clients also have available to them healthcare and referral to other community resources. Clients find their way to the Sulzbacher campus either by foot or by the Sulzbacher shuttle, which circulates throughout the city daily.

According to the Jacksonville Sheriff's Office, misdemeanor lifestyle crimes in the downtown area have been reduced by 50% since the URS opened. Since Coordinated Intake has moved to Changing Homelessness, there is no way to measure how many URS clients have been referred to housing but if we assume that the 178 individuals placed into stable employment are also assisted into stable housing then a rough measurement of the economic impact of the URS can be estimated. According to a 2017 study by the National Alliance to End Homelessness, on average it costs the community \$35,578 for a person to be unsheltered on the street (cost of arrests, social services, emergency rooms, etc.) and \$30,767 annually to be placed into supportive housing, a \$4,811 net annual savings. Using those findings, the 178 individuals placed into stable employment could represent an annual savings to society of \$856,358, not to mention the inestimable value of someone formerly homeless now becoming a tax-paying member of society. Well worth the \$270,000 investment.

In the first six months of the current contract year, URS has provided 5,595 showers, 499 loads of laundry, 143,951 meals and placed 89 individuals into employment. Extrapolated to the end of the year this amounts to: 11,190 showers, 998 loads of laundry, 287,902 meals, and 178 individuals employed.

While there is no way to project the number of individuals who will seek out the services of the URS, the extreme shortage of affordable housing nearly guarantees a significant increase in homelessness in the immediate future.

**ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:**

Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or a budget change not within 10% of the attached Program budget line-items will require City Council approval.

FY 2023-24 PSG/ City Grant - Program Budget Detail

Lead Agency:  
 I.M. Sulzbacher Center for the Homeless, Inc.  
 Program Name:  
 Urban Rest Stop

Agency Fiscal Year:  
 July 1 - June 30

BUDGET

Categories and Line Items	Prior Year Prg Funding FY 2022-2023	Current Year Prg Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	Agency Provided Funding	All Other Program Revenues	Funding Partners		
						City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
<b>I. Employee Compensation</b>								
<b>Personnel - 01201 (list Job Title or Positions)</b>								
1 Weekend Staff (2 staffers)	\$23,296.00	\$26,624.00	\$33,391.12	\$0.00	\$0.00	\$33,391.12	\$0.00	\$0.00
2 Maintenance Staff	\$8,030.00	\$8,028.00	\$8,120.00	\$8,120.00	\$0.00	\$0.00	\$0.00	\$0.00
3 Urban Rest Stop Program Director	\$67,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4 Additional hours for weekend staff and JSO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Storage Advocate	\$0.00	\$36,000.00	\$38,937.60	\$0.00	\$0.00	\$38,937.60	\$0.00	\$0.00
6 Urban Rest Stop Advocate	\$0.00	\$36,000.00	\$42,182.40	\$0.00	\$0.00	\$42,182.40	\$0.00	\$0.00
7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Employee Compensation</b>	<b>\$98,952.00</b>	<b>\$106,652.00</b>	<b>\$122,631.12</b>	<b>\$8,120.00</b>	<b>\$0.00</b>	<b>\$114,511.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fringe Benefits</b>								
Payroll Taxes - FICA & Med Tax - 02101	\$6,955.00	\$6,342.00	\$8,760.10	\$0.00	\$0.00	\$8,760.10	\$0.00	\$0.00
Health Insurance - 02304	\$12,505.00	\$3,432.00	\$8,329.00	\$0.00	\$0.00	\$8,329.00	\$0.00	\$0.00
Retirement - 02201	\$1,536.00	\$0.00	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$561.00	\$0.00	\$0.00	\$561.00	\$0.00	\$0.00
Life Insurance - 02303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$2,318.00	\$0.00	\$82.78	\$0.00	\$0.00	\$82.78	\$0.00	\$0.00
Unemployment Taxes - 02501	\$1,236.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Disability)	\$899.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Taxes and Benefits</b>	<b>\$25,549.00</b>	<b>\$9,834.00</b>	<b>\$19,032.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,032.88</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Employee Compensation</b>	<b>\$124,501.00</b>	<b>\$116,486.00</b>	<b>\$141,664.00</b>	<b>\$8,120.00</b>	<b>\$0.00</b>	<b>\$133,544.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>II. Operating Expenses</b>								
<b>Occupancy Expenses</b>								
Rent - Occupancy-04408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$18,346.00	\$1,200.00	\$21,200.00	\$1,200.00	\$0.00	\$20,000.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$1,200.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Janitorial Supplies	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Office Expenses</b>								
Office and Other Supplies - 05101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage - 04101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Travel Expenses</b>								
Local Mileage - 04021	\$0.00	\$600.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Transportation	\$45,000.00	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Equipment Expenses</b>								
Rental & Leases - Equipment - 04402 Rental of Washers/D	\$19,140.00	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$10,800.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance - 04502	\$0.00	\$10,500.00	\$30,100.00	\$30,100.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Direct Client Expenses - 08301</b>								
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food - Breakfasts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food - Lunches	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$18,146.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other Temporary Supportive Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other - detergent, soap, shampoo, towels, paper prod	\$25,000.00	\$7,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
<b>Other Expenses</b>								
Other - Security - Weekdays ( / day)	\$109,260.00	\$167,332.00	\$66,000.00	\$0.00	\$0.00	\$66,000.00	\$0.00	\$0.00
Other - Security - Weekends	\$56,160.00	\$33,072.00	\$33,072.00	\$33,072.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Janitorial staff	\$0.00	\$0.00	\$32,156.00	\$0.00	\$0.00	\$32,156.00	\$0.00	\$0.00
Other - Security - Storage facility for client's possessions	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenses</b>	<b>\$313,156.00</b>	<b>\$262,750.00</b>	<b>\$256,728.00</b>	<b>\$120,272.00</b>	<b>\$0.00</b>	<b>\$136,456.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>III. Operating Capital Outlay (OVER \$1,000)</b>								
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Direct Expenses Total</b>	<b>\$437,657.00</b>	<b>\$379,236.00</b>	<b>\$398,392.00</b>	<b>\$128,392.00</b>	<b>\$0.00</b>	<b>\$270,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Percent of Budget</b>	<b>100%</b>	<b>-</b>	<b>100.0%</b>	<b>32.2%</b>	<b>0.0%</b>	<b>67.8%</b>	<b>0.0%</b>	<b>0.0%</b>

Last Modified: 02/11/2020

All City Grant Items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost  
 FY 2022 PSG/ City Grant Application  
 Program Budget Narrative (Max. 2 Pages)  
 Proposed Funding Period: FY 2021-2022  
 COJ Funding Only**

**Agency:** I.M. Sulzbacher Center for the Hon **Program Name:** Urban Rest Stop

**EXPENSES:** Please provide narrative description for all categories listed below for which you are seeking **City Funding Only**. We have included those required elements in the spaces below. See instructions when listing personnel expenses. Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

<b><u>I. Employee Compensation -</u></b>	<b>COJ</b>
<small>(not related to costs of the office of the governor of a state or the chief executive of a political subdivision)</small>	
<b><u>Salary &amp; Wages</u></b>	
Weekend Part Time Staff - 2 staff persons 16 hours each/week	\$33,391
Storage Advocate - manages storage facility	\$38,938
Urban Rest Stop Advocate - front line staff contact with URS clients.	\$42,182
<b><u>Payroll Taxes &amp; Benefits</u></b>	
Figured at 17% of salary	\$19,033
<b><u>Occupancy Expenses</u></b>	
Utilities	\$20,000
<b><u>Equipment</u></b>	
Washer/dryer rentals	\$3,300
<b><u>Direct Client Expenses</u></b>	
Program Supplies - total cost of detergent, soap, shampoo, towels, cleaning supplies and paper products.	\$15,000
<b><u>Other - Security</u></b>	
Security (week) - FSC Security on site rotation during daytime operating hours.	\$66,000
<b><u>Other - Janitorial staff</u></b>	
Goodwill Staff- to clean URS area	\$32,156
<b><u>Total Expenses</u></b>	<b><u>\$270,000</u></b>

**III. Operating Capital Outlay:**

VOLUNTEERS IN MEDICINE JACKSONVILLE, INC. – WEST JACKSONVILLE CLINIC

FY 2024-2025 City Grant Proposal Term Sheet

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**Grant Recipient:** Volunteers in Medicine Jacksonville, Inc. (“VIM” or “Recipient”)

**Program Name:** West Jacksonville Clinic (the “Program”)

**City Funding Requests:** \$200,000

**Contract/Grant Term:** October 1, 2024– September 30, 2025

**Any substantial change to this FY 2024-2025 City Grant Proposal Term Sheet (the “Term Sheet”) or a budget change not within 10% of the attached Program budget line-items will require City Council approval.**

**PROGRAM OVERVIEW:** Volunteers in Medicine (VIM) is a full-service clinic that has provided free primary and specialty services to low-income and uninsured adults since 2003. Our mission is “to advance the physical, mental, and emotional well-being of the working uninsured to improve quality of life for all.”

The Need to be Met: VIM’s first satellite clinic, the West Jacksonville Clinic, opened in June 2020 in the middle of the pandemic. VIM provided continuous services throughout that crisis, and now provides a “medical home” for residents of the 32210 area and surrounding community where 16.4% of the residents live below the poverty line (about 1.4 times the rate of Jacksonville metro area) and 8.2% are foreign born (U.S. Census). Among those who are employed, 17.2% are uninsured. One out of every 20 workers 16 years or older residing in the area does not have a vehicle available, severely limiting their flexibility in accessing social services, especially healthcare. Of the households surrounding the West Jacksonville Clinic, 30.7% have an income of less than \$20,000 a year, and 25.9% live below the poverty line.

The West Jax Clinic is located within the Inspire to Rise Community Center, where it fills a crucial niche in their array of family-based social services. The Blue Zones Project Jacksonville has also identified this zip code as a priority neighborhood with the intent to significantly improve the well-being of residents in the area.

Program Goals: The VIM Jacksonville Clinic’s goals are to provide the following free services to this at-risk community: a) comprehensive primary care, b) preventive screenings for common chronic conditions and dangerous diseases that typically include diabetes, hypertension, anxiety, and cancers; and c) referrals to specialty care for sixteen specialties that include gynecology, dermatology, psychiatry, vision care, oncology, neurology, pulmonology, cardiology and more.

*This 2024-2025 funding request will cover programmatic expenses that include the salary of our Medical Director and Medical Assistant, monthly rent, cleaning of the facility, medical supplies, and lifesaving medications.*

**PROGRAM SCOPE OF WORK AND DELIVERABLES:**

1. 200 patients will receive medical care, including primary care and specialty care.
2. 90% of patients will have body mass index and blood pressure monitored.
3. 100% of patients receiving prescriptions will have access to free medications from VIM’s dispensary (estimate 33 RX per quarter).
4. 100% of patients diagnosed with diabetes and/or hypertension will be counseled in chronic disease management and offered nutritional counseling and lifestyle management classes.
5. 90% of patients will be evaluated with a PHQ-2 assessment tool to determine if they require mental health services; 100% of those who do will be referred to a VIM provider.
6. 100% of patients requiring specialty referrals will be referred to a specialist and receive follow-up care with their VIM provider.

**PROGRAM COSTS/PAYMENT TERMS:**

***Salary and Wages***

*Medical Asst. (provides clinical support to physicians and nurses; maintains medical supply inventory and gives direction to volunteer administrative staff)*

\$60,000.00

*Medical Dir. (Provides direct patient care; examines and coordinates all practice activities to ensure medical compliance; addresses all labs and imaging results)*

\$30,000.00

*Dir. of Volunteers (Recruits, retains and stewards volunteer doctors, nurses and lay persons who provide direct services to the patients)*

\$25,000.00

*Office Manager (computer functionality, wifi, supply orders, mail, new staff onboarding )*

\$20,000.00

***Payroll Taxes & Benefits***

*Payroll Taxes*

\$10,000.00

*Health Insurance*

\$8,200.00

***Occupancy Expenses***

*Rent*

\$24,000.00

***Office Expenses***

*Office and Other Supplies*

\$3,000.00

*Printing and advertising*

\$3,680.00

*Other-Cleaning*

\$6,120.00

***Direct Client Expenses***

*Client Medical*

\$4,500.00

*Client other medicine*

\$5,500.00

*Total*

\$200,000.00

**IMPACT & REPORTING:** Having a medical home that provides basic preventative healthcare services can be the difference between life and death. Proper management of chronic conditions, rooted in support and accountability, prevents numerous negative consequences.

1. VIM will recruit patients in the West Jacksonville area. The Outreach Manager will work with the Volunteer Manager to recruit and train a PEACE volunteers outreach group that attends outreach events such as community health fairs, church events, and speaking engagements to promote services.
2. The result will be attainment of 200 patients who will be served by the Medical Director and the Medical Assistant. Patient activities and data will be documented in the Electronic Medical Records system (eCW). VIM's West Jax Clinic also has clinical volunteers who assist with medical services, and utilizes the services of volunteer pharmacists.

3. VIM will monitor and document patients' crucial data in their patient files, including body mass index, blood pressure, and behavioral health screenings (PHQ-2).
4. VIM will provide free non-narcotic prescriptions to all patients needing medications. The medications will be documented in VIM's electronic pharmacy system (QS1). The dispensary is located at VIM's primary location in South San Marco.
5. Patients needing specialty referrals are linked to a VIM specialist (for example, for Women's Care) or the WeCare referral service. VIM provides follow-up care for all specialist procedures.

The previous grant's six-month's report indicates that VIM is on track to meet goals and objectives: VIM's West Jax Clinic will serve 200 low-income working adults, 95% have had BMI and blood pressure monitored, 100% of patients needing medications have attained them, 100% of patients with diabetes or other chronic diseases have been provided with follow-up counseling and services. All results are documented in VIM's electronic medical records and other electronic devices (e.g., laptops) which are maintained by the Office Manager.

*If we are to ensure that the people in the 32210-zip code area can be healthy, fully participating citizens, they must have a clinic available to them, operating at times when they are able to use it.*

**ADDITIONAL GRANT REQUIREMENTS AND RESTRICTIONS:** Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet and the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or a budget change not within 10% of the attached Program budget line-items will require City Council approval.

FY 2025 City Grant - Complete Program Budget Detail

Lead Agency: Volunteers In Medicine, Jacksonville

Program Name: West Jax Clinic

Agency Fiscal Year: October 1, 2024-September 30, 2025

BUDGET

Categories and Line Items	Prior Year Prg Funding FY 2022-2023	Current Year Prg Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	Funding Partners				
				Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
<b>I. Employee Compensation</b>								
<b>Personnel - 01201 (list Job Title or Positions no names)</b>								
Medical Assistant	\$55,000.00	\$55,000.00	\$60,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00
Medical Director	\$80,000.00	\$50,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
Director of Volunteers	\$0.00	\$51,000.00	\$61,000.00	\$0.00	\$0.00	\$25,000.00	\$36,000.00	\$0.00
Office Manager	\$0.00	\$58,965.18	\$61,765.18	\$0.00	\$0.00	\$20,000.00	\$41,765.18	\$0.00
5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Employee Compensation</b>	<b>\$135,000.00</b>	<b>\$214,965.18</b>	<b>\$212,765.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$135,000.00</b>	<b>\$77,765.18</b>	<b>\$0.00</b>
<b>Fringe Benefits</b>								
Payroll Taxes - FICA & Med Tax - 02101	\$0.00	\$9,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Health Insurance - 02304	\$18,279.00	\$7,200.00	\$8,200.00	\$0.00	\$0.00	\$8,200.00	\$0.00	\$0.00
Retirement - 02201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Taxes and Benefits</b>	<b>\$18,279.00</b>	<b>\$16,200.00</b>	<b>\$18,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Employee Compensation</b>	<b>\$153,279.00</b>	<b>\$231,165.18</b>	<b>\$230,965.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$153,200.00</b>	<b>\$77,765.18</b>	<b>\$0.00</b>
<b>II. Operating Expenses</b>								
<b>Occupancy Expenses</b>								
Rent - Occupancy -04408	\$24,000.00	\$30,000.00	\$24,000.00	\$0.00	\$0.00	\$24,000.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Office Expenses</b>								
Office and Other Supplies - 05101	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
Postage - 04101	\$3,666.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
Printing and Advertising - 04801	\$2,000.00	\$1,000.00	\$3,680.00	\$0.00	\$0.00	\$3,680.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Background Screening - 04938	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Cleaning	\$3,600.00	\$3,600.00	\$6,120.00	\$0.00	\$0.00	\$6,120.00	\$0.00	\$0.00
<b>Travel Expenses</b>								
Local Mileage - 04021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking & Tolls - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Equipment Expenses</b>								
Rental & Leases - Equipment - 04402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Direct Client Expenses - 08301</b>								
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$5,000.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other Medicine	\$8,455.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Operating Expenses</b>	<b>\$46,721.00</b>	<b>\$46,600.00</b>	<b>\$48,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,800.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>
<b>III. Operating Capital Outlay (OVER \$1,000)</b>								
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Direct Expenses Total</b>	<b>\$200,000.00</b>	<b>\$277,765.18</b>	<b>\$279,765.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$79,765.18</b>	<b>\$0.00</b>
<b>Percent of Budget</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>71.5%</b>	<b>28.5%</b>	<b>0.0%</b>

Last Modified: 02/16/2024

All City Grant Items listed must be included in the narrative section of the budget.



LOAN AGREEMENT TERMS SHEET

Proposed Terms and Conditions for a Funding Agreement  
between  
the City of Jacksonville (City) and Self-Help Ventures Fund (SHVF)  
for  
City Funding of \$10 million for Establishment of a Jacksonville Affordable Housing  
Fund (“Fund”) to be administered by SHVF

**Any substantial change to these Proposed Terms and Conditions will require Council and SHVF approval**

• There shall be an executed Loan Agreement (the “Agreement”) between the City and SHVF, a North Carolina domiciled certified community development financial institution loan fund, incorporating the following specific terms and conditions, in addition to any applicable City terms and conditions and any other contractual provisions, as reasonably required by either party or their respective Offices of General Counsel.

• The purpose of the Fund is to preserve and construct affordable housing in Duval County, Florida through two loan products: (1) a bridge acquisition & predevelopment loan product (“Bridge Financing”) and (2) a long-term subordinated (mezzanine) gap financing loan product (“Mezzanine Financing”). Loans made with either the Bridge Financing or Mezzanine Financing product are referred to herein as “Fund Loans.” The Bridge Financing loan funds will be repaid as Bridge Financing borrowers repay.

• Pursuant to the Agreement, and subject to a lawful appropriation of funds, the City will make a zero interest, non-recourse loan to SHVF for a term of twenty years commencing on the Fully Funded Date (defined below), the amount of \$10,000,000 (the “City Loan Funds”) to be administered by SHVF in accordance with the Fund requirements. SHVF and local private investor partners intend to raise an additional \$30,000,000 from other investors to capitalize the Fund on or before March 31, 2025 (the “Fully Funded Date”).

• The Agreement shall have a term expiring on the earlier of twenty years from the Fully Funded Date, or upon the mutual agreement of the parties. City Loan Funds shall be deemed “first loss” in the event of any losses incurred in connection with Fund Loans, but otherwise shall be disbursed pro rata with all other loan funds in the Fund. “Losses” shall mean the amount of all u

without limitation reasonable attorneys’ fees and lega

All non-loss principal of the City Loans Funds will be returned lump sum to the City upon expiration of the City Loan Fund term.

• SHVF shall process and underwrite loan applications from third-party developers for the purchase and/or construction of affordable housing projects pursuant to its standard underwriting criteria. Priority shall be given to developers with recent, relevant affordable housing development experience, prioritizing projects seeking 4% Low Income Housing Tax Credits (LIHTC) through the Jacksonville Housing Finance Authority. SHVF will endeavor to deploy up to 25% of the Fund as Bridge Financing.

- SHVF shall prioritize Fund Loans for affordable housing projects eligible under LIHTC. All projects funded with Fund Loans shall be located within Duval County. SHVF shall document to the City a minimum of at least \$30,000,000 in commitments of non-City funding for Fund prior to disbursement of any City Loan Funds. At a minimum, the project must create or preserve affordable housing units affordable to households at or below 80% Area Median Income (AMI), with a preference for serving households at or below 60% AMI and maintaining affordability to avoid displacement of existing low- and moderate-income tenants. Affordability shall be based on households paying no more than 30% of gross income on housing-related expenses. Mixed-income developments are eligible to apply and will be considered on a case-by-case basis based on the level of affordability proposed. At a minimum, 50% of units must be affordable to 80% AMI households or below. Mixed-use developments are eligible to apply provided the Loan supports only qualifying residential uses.

- SHVF shall provide, on a no less frequently than annual basis, reports and other documentation to the City regarding: qualifications of approved developers and project descriptions, including number of affordable housing units; status of use or deployment of funds; delinquency reports, collections efforts, and analysis; noncompliance reports, , and other documentation and information as reasonably requested by the City. SHVF will also submit an audited annual report, inclusive of audited financial statements (with a due date of December 31 of each year) detailing actual disbursements made from the Fund and status of loan funds disbursed.

- SHVF shall be responsible for complying with all applicable federal, state or local legal requirements in connection with the Agreement and its operation and administration of the Fund.

- The City’s administrative staff, and the City Council Auditors office, shall have the right to audit SHVF records ordinarily retained by commercial lenders under similar circumstances relating to the Fund and supporting documentation for all disbursements thereof at reasonable times and upon reasonable notice.

**JACKSONVILLE SYMPHONY ASSOCIATION, INC. – Operational Support**

**FY 2024-2025 City Grant Proposal Term Sheet**

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**Grant Recipient:** Jacksonville Symphony Association, Inc. (“Recipient” or “Symphony”)

**Program Name:** Operational Expenses (the “Program”)

**City Funding Request:** \$500,000

**Contract/Grant Term:** October 1, 2024 – September 30, 2025

**Any substantial change to this FY 2024-2025 City Grant Proposal Term Sheet (the “Term Sheet”) or a budget change not within 10% of the attached Program budget line-items will require City Council approval.**

**PROGRAM OVERVIEW:**

**Funding Request for Programmatic Expenses:**

The Jacksonville Symphony’s funding request is intended to support the Symphony’s most treasured asset: our 60 full-time musicians. The Symphony can’t achieve its mission to enrich the human spirit through symphonic music without our musicians. Funding will ensure that the Symphony will be able to perform 40 weeks of concerts at Jacoby Symphony Hall during our 75<sup>th</sup> Anniversary Season in FY25 and our musicians will also be available to the Jacksonville community as resident artists, teachers, and performers. Jacksonville Symphony musicians live and work full-time in Duval County, paying taxes, raising their families, and sending their children to local schools. The Symphony is also the engine that drives economic activity downtown 40 weeks per year and employs 100 full-time and 125 part-time musicians and staff, and more than 120 independent contractors each season.

**Brief Program Description:**

What started in 1949 as a part-time performance group housed in the City’s Civic Auditorium has blossomed into a world-class symphony orchestra with 60 full-time musicians and a 40-week season of performances in Jacoby Symphony Hall located within the Jacksonville Center for the Performing Arts. As we embark on our 75<sup>th</sup> Anniversary Season, the Jacksonville Symphony is the largest arts organization in Northeast Florida and has become the cultural heart of our region, connecting and serving our community through diverse artistic offerings and a broad range of music education programs that reflect residents of all ages, races, and socio-economic statuses. The Symphony annually serves 165,000 community members including 90,000 patrons attending concerts in Jacoby Symphony Hall, 4,000 patrons enjoying ensemble performances throughout Duval County and 70,000 students participating in music education programs.

*(See Program Scope of Work and Deliverables question on page 2 for a complete list of FY25 season concerts.)*

**Need in the Community:**

The arts have the power to transform individuals and communities. Studies show orchestras play a vital role improving the quality of life in communities by stimulating economic growth, attracting new residents and business development, improving health and well-being, increasing academic success, encouraging creativity, and fostering a sense of community and cultural enrichment.

Whether performing beloved classics, innovative contemporary music or commissioned new works, the Jacksonville Symphony sets the standard for exceptional music in Northeast Florida, providing a cultural vibrancy to our community that improves the quality of life for all.

Beyond the concert hall, the Jacksonville Symphony plays a crucial role in music education by providing access to live symphonic music that will enrich, uplift, and inspire children in boundless ways, paving the way for more connected communities and a better future. Although numerous research studies have found that arts education helps foster young imaginations and facilitates students' academic success, local school systems continue to experience reduced arts education budgets. As the largest music education provider in Northeast Florida, the Jacksonville Symphony has stepped in to fill this arts education gap. In FY24, more than 70,000 students participated in our in-person and virtual music education programs, including students at 117 Title I schools.

### **Program Goals and Objectives:**

The Jacksonville Symphony's Strategic Plan features five goals that set an ambitious agenda for FY25:

#### **Objectives for Goal #1: Acquire Resources for Financial Stability**

1. Increase ticket revenue for our 40-week season to \$3.8M in FY25.
2. Increase contributed income from individuals, foundations, corporations, and government to \$7.6M in FY25.
3. 100% of our 32 board members will give annually.

#### **Objectives for Goal #2: Foster Artistic & Musical Innovation**

1. In the next year, commission two new works by today's most exciting composers.
2. Appoint the Symphony's first Artist-in-Residence for the FY25 season.
3. Present 10 world renowned guest artists and guest conductors in our Classical Series Concerts.

#### **Objectives for Goal #3: Advance Equity/Achieve an Inclusive, Diverse, Effective Organization**

1. Participate in Year 3 of the Catalyst Fund Incubator, the League of American Orchestras' 3-year DEI program to help create a more equitable organizational culture.
2. Provide a minimum of two DEI Education training opportunities for all staff, musicians, and board members in FY25.
3. Diversify our orchestra by partnering with the Sphinx Organization, a national organization dedicated to transforming the lives of young Black and Latinx musicians, to hire a minimum of 10 musicians of color to play with the Jacksonville Symphony during concerts, providing them with mentoring and professional experience.

#### **Objectives for Goal #4: Expand Music Education**

1. Add a new music education opportunity that allows parents to participate in activities with their children.
2. Increase attendance to 1,200 students at each of four Youth Concerts and 2,500 students at each of two Nutcracker student matinees.
3. Increase the number of participants in the Jacksonville Symphony Youth Orchestra program by 10% in FY25.
4. Hire a new Music Director for the Jacksonville Symphony Youth Orchestras (JSYO) program.

#### **Objectives for Goal #5: Increase Community Engagement**

1. Present Free Community Concerts annually.
2. Expand access to community residents through Ensemble performances at 20 venues across greater Jacksonville.
3. Create discount ticket programs that increase patron access such as discounts for active and retired military, and families from underserved neighborhoods.

### **PROGRAM SCOPE OF WORK AND DELIVERABLES:**

During our 40-week season, the Symphony contributes to the cultural vibrancy of our community by producing a new concert for residents each week featuring a variety of musical genres with broad appeal and providing access to music education programs for students on the First Coast.

## **Our 75<sup>th</sup> Anniversary Season of 92 concerts includes:**

- **Special Events:**
  - Opening Night: Mahler's *Symphony No. 2* featuring operatic mega-stars Ailyn Perez and Isabel Leonard.
  - *Violins of Hope* concert featuring instruments once played by Holocaust victims during WWII.
  - Take 6, the GRAMMY Award winning gospel sextet.
  - A New Children's Music Festival: A unique 1-day event celebrating the joy of music to inspire children of all ages.
  - 75<sup>th</sup> Anniversary Season Gala
- **Classical Series:** 11 programs, 22 performances, including world premieres by new Artist-in-Residence Conrad Tao and composers Carlos Simon and Brittany J. Greene
- **Pops Series:** 10 programs, 23 performances featuring popular music from a variety of genres.
- **Symphonic Night at the Movies:** 3 films, 6 performances (*Harry Potter & Star Wars*) with scores played live by the orchestra.
- **Coffee Series:** 8 one-hour concerts at 11am on Fridays with reduced ticket prices
- **Symphony in 60:** Four 1-hour classical concerts on Thursdays preceded by a happy hour.
- **Jazz Series:** A 2<sup>nd</sup> season of Sunday afternoon jazz concerts
- **Organ Series:** 3 concerts featuring our historic organ.
- **Family Series:** Fun, family-friendly, low-cost concerts
- **Holiday Specials:** 6 Performances including *First Coast Nutcracker* and Handel's *Messiah*.
- **Community Concerts:** A free Community Open House concert, a free Donor Appreciation concert and ensemble performances at venues throughout the community such as libraries, senior communities and ArtWalk.

## **Music Education Programs include:**

- 2 Nutcracker matinee performances and 4 Youth Concerts at Jacoby Symphony Hall for thousands of local students.
- Jacksonville Symphony Youth Orchestras: 190 young musicians in six ability levels rehearse each Sunday of the school year for 5 concerts in Jacoby Symphony Hall.
- Jump Start Strings: Free weekly instrument instruction from Symphony musicians for students at ten Title I afterschool programs.
- Ensemble School Visits by musicians at 40 local elementary schools
- Free Coffee Series tickets are provided to Title I high school students through our Students at the Symphony program.

## **PROGRAM COSTS/PAYMENT TERMS:**

In FY25, the Jacksonville Symphony's operating expenses are projected to total \$13,502,326, including \$4,637,113 for salaries and benefits for 60 core musicians. FY25 funding sources include:

## **CONTRIBUTIONS:**

- Individuals including
  - 32 Board members
  - Donors including Preston Haskell, Michael Ward, Lory Doolittle, Ann Hicks, Gilchrist Berg, JF Bryan, Monica Jacoby and Poppy Clements.
  - 1400 total households donate to the Jacksonville Symphony
- Corporations including
  - Florida Blue, VyStar, PNC, JP Morgan Chase, Deutsche Bank, Mayo Clinic and PGA TOUR
- Private Foundations including
  - Jessie Ball duPont Fund and DuBow Family Foundation

- External endowments and charitable trusts including
  - The J. Wayne and Delores Barr Weaver Music Education Fund
- 75<sup>th</sup> Anniversary Season special events (Opening Night and Gala)
- Local Government:
  - Cultural Council of Greater Jacksonville’s Cultural Services Grant Program
  - Cultural Council of Greater Jacksonville’s Capital Grant Program
- Please note: No State of Florida or Federal Funding in FY25

**EARNED REVENUE:**

- Ticket Sales – Subscription packages and single tickets
- Contracted Services/Touring Fees
- Endowment Distribution
- Education & Community Engagement
- Interest on Reserves

**PROGRAM IMPACT & REPORTING:**

**Evaluation and Measurement:** The Symphony will measure achievement of our Strategic Plan Goals and Objectives during the FY25 season in the following ways:

**Goal 1: Acquire Resources for Financial Stability**

- Monthly performance and financial reports to our Board of Directors
- Creation, management, and realization of \$13.5M operating budget by our senior leadership team.
- Establishment of annual fundraising goals along with detailed plans to accomplish those goals that will be tracked through Tessitura, our CRM system.
- The Marketing team will track ticket sales revenue, admissions, and examine household trend behaviors, including patron retention and total household spending through Tessitura.

**Goal 2: Foster Artistic and Musical Innovation**

- Perform world premieres of three new works, including two Jacksonville Symphony commissions.
- Positive reviews of artistic content by music critics and media coverage of the Symphony’s activities collected by PR staff.
- Solicited feedback such as patron surveys by our Marketing team.
- Unsolicited feedback from social media posts, website posts, and emails collected by our Marketing staff.

**Goal 3: Advance Equity/Achieve an Inclusive, Diverse, Effective Organization**

- A Zoom meeting at the conclusion of Year 3 of the Catalyst Incubator Fund DEI program to discuss accomplishments and challenges. Participants will include our CEO, VP & Chief Advancement Officer, VP of DEI, and Chair of the DEI Board Committee along with League of American Orchestras staff.
- Continued hiring of Black and Latinx Sphinx musicians by Orchestra Personnel Manager to reflect the make-up of our community on the Jacoby Symphony Hall stage.
- Reports by the DEI Board Committee on DEI efforts.

**Goals 4 & 5: Expand Music Education and Increase Community Engagement**

- Increased participation by children and adults in community engagement activities and music education programs through new partnerships and improved programming tracked by Education staff.
- Surveys of teachers and Jacksonville Symphony Youth Orchestras parents by education staff.

- Radio broadcasts of Symphony performances on WJCT Classical 24 89.9 HD2 on Sundays at 7pm for those who can't attend concerts in-person.
- Determine increase in new audiences reached, which will be calculated by cross-referencing current concert ticket sales against former ticket sales tracked by the Marketing team.

**2023/24 Achievements:**

- The Jacksonville Symphony is proud to report that 110,000 community residents benefited from attending in-person Symphony events, including 90 live concert performances and 13 education concerts during the 2023/24 season.
- The Development Department raised \$7.0M for the 2023/24 Annual Fund, while the Marketing Department's ticket sales revenue for the 2023/24 season totaled \$3.7M.
- more than the previous season's
- The Symphony's Classical Series featured two world production of Bizet's "Carmen"
- The Symphony partnered with the Sphinx Organization, a national organization in Detroit dedicated to transforming the lives of young Black and Latinx musicians through the power of diversity in the arts, to provide professional experience opportunities to musicians of color. The Symphony offered paid, full-time positions in the orchestra for the entire FY24 season to two Black Sphinx musicians and offered ten other Sphinx musicians the opportunity to be substitute players during FY24 concerts.
- The Symphony reached 70,873 students via our in-person and virtual music education programs in 2023/24, including students attending 117 Title I schools.

**Residents Served and Program Impact:**

The Jacksonville Symphony reaches over 130,000 Duval County residents through performances and music education programs annually.

The Jacksonville Symphony is the cultural heart of Northeast Florida and has a significant impact on our community as a cultural arts producer, economic driver, employer, and educator as these FY24 season impact statistics attest:

**Cultural Arts Impact:**

- During its 40-week season, the Symphony contributes to the cultural vibrancy of our community by producing a new concert for residents each week featuring a variety of musical genres with broad appeal: Classical, Opera, Jazz, Movies, Family and Pops concerts that include Broadway, Rock, Pop, R&B and Soul music.

**Economic Impact:**

- Based upon its \$12.5M year-end forecast in FY24, the Jacksonville Symphony's annual economic impact in Duval County is estimated at \$15.3 million according to the Arts & Economic Prosperity Calculator by Americans for the Arts.
- An estimated 90% of the Symphony's \$12.5M FY24 operating budget remained in Northeast Florida, contributing to the economic vitality of the area.
- With its 40-week season, the Symphony is the largest driver of business in Jacksonville's arts sector. More than 109,500 residents attended concerts in Jacoby Symphony Hall in FY24, patronizing downtown businesses for parking and dining out.
- The Symphony is the largest cultural arts organization in the city, employing 60 FT musicians and 40 FT staff who work in Duval County, pay taxes, and spend their salaries locally.
- The Symphony paid out services to more than 100 vendors, many of whom are local small businesses such as Kustura Technologies for IT support and Barr's Transportation for car services.

- According to the Jacksonville Chamber of Commerce, corporations, and residents new to the area consider the presence of the Symphony when deciding to relocate because of the cultural vibrancy and quality of life the Symphony provides.

#### Education Impact

- With nearly \$1 million earmarked for education and community engagement annually, the Symphony is the largest provider of music education in Duval County.
- More than 70,000 students participated in virtual and in-person education programs in FY24.

#### **ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:**

Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or a budget change not within 10% of the attached Program budget line-items will require City Council approval.

FY 2025 City Grant - Complete Program Budget Detail

Lead Agency: Jacksonville Symphony Association, Inc.

Program Name: Operational Expenses

Agency Fiscal Year: July 1, 2024 - June 30, 2025

Categories and Line Items	BUDGET					Funding Partners		
	Prior Year Prgr Funding FY 2022-2023	Current Year Prgr Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
<b>I. Employee Compensation</b>								
<b>Personnel - 01201 (list Job Title or Positions no names)</b>								
Core Musicians	\$ 3,294,885	\$ 3,423,690	\$ 3,558,270	\$ 2,347,898	\$ -	\$ 500,000	\$ 626,000	\$ 84,372
Extra Musicians	\$ 364,705	\$ 308,200	\$ 376,796	\$ 376,796	\$ -	\$ -	\$ -	\$ -
Stagehands	\$ 369,044	\$ 295,861	\$ 368,922	\$ 368,922	\$ -	\$ -	\$ -	\$ -
Artistic Planning	\$ 104,525	\$ 114,571	\$ 112,601	\$ 112,601	\$ -	\$ -	\$ -	\$ -
Conductors	\$ 336,261	\$ 346,684	\$ 360,965	\$ 360,965	\$ -	\$ -	\$ -	\$ -
Production Staff	\$ 322,991	\$ 350,648	\$ 356,131	\$ 356,131	\$ -	\$ -	\$ -	\$ -
Finance & Administration Staff	\$ 581,519	\$ 605,904	\$ 629,931	\$ 629,931	\$ -	\$ -	\$ -	\$ -
Development Staff	\$ 386,949	\$ 500,070	\$ 528,418	\$ 528,418	\$ -	\$ -	\$ -	\$ -
Education & JSYO Staff	\$ 206,662	\$ 218,621	\$ 242,512	\$ -	\$ -	\$ -	\$ -	\$ 242,512
Marketing & Patron Services Staff	\$ 515,574	\$ 531,837	\$ 535,866	\$ 535,866	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Employee Compensation</b>	<b>\$ 6,483,116</b>	<b>\$ 6,696,086</b>	<b>\$ 7,070,412</b>	<b>\$ 5,617,528</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 626,000</b>	<b>\$ 326,884</b>
<b>Fringe Benefits</b>								
Payroll Taxes - FICA & Med Tax - 02101	\$ 464,783	\$ 484,872	\$ 525,368	\$ 506,816	\$ -	\$ -	\$ -	\$ 18,552
Health Insurance - 02304	\$ 747,618	\$ 654,545	\$ 789,970	\$ 773,875	\$ -	\$ -	\$ -	\$ 16,095
Retirement - 02201	\$ 349,993	\$ 330,297	\$ 430,364	\$ 425,864	\$ -	\$ -	\$ -	\$ 4,500
Dental - 02301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Life Insurance - 02303	\$ 3,183	\$ 10,463	\$ 10,060	\$ 9,397	\$ -	\$ -	\$ -	\$ 663
Workers Compensation - 02401	\$ 86,717	\$ 77,500	\$ 63,293	\$ 63,293	\$ -	\$ -	\$ -	\$ -
Unemployment Taxes - 02501	\$ 28,997	\$ 36,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Other Benefits - Disability	\$ 16,519	\$ 20,331	\$ 23,792	\$ 22,986	\$ -	\$ -	\$ -	\$ 806
<b>Subtotal Taxes and Benefits</b>	<b>\$ 1,697,809</b>	<b>\$ 1,614,008</b>	<b>\$ 1,872,847</b>	<b>\$ 1,832,231</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,616</b>
<b>Total Employee Compensation</b>	<b>\$ 8,180,925</b>	<b>\$ 8,310,094</b>	<b>\$ 8,943,259</b>	<b>\$ 7,449,759</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 626,000</b>	<b>\$ 367,500</b>
<b>II. Operating Expenses</b>								
<b>Occupancy Expenses</b>								
Rent - Occupancy - 04408	\$ 118,802	\$ 109,932	\$ 124,458	\$ 124,458	\$ -	\$ -	\$ -	\$ -
Telephone - 04181	\$ 32,711	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Utilities - 04301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Repairs - 04603	\$ 5,567	\$ 6,700	\$ 5,483	\$ 5,483	\$ -	\$ -	\$ -	\$ -
Insurance Property & General Liability - 04502	\$ 127,926	\$ 126,200	\$ 168,368	\$ 168,368	\$ -	\$ -	\$ -	\$ -
Security & House Personnel	\$ 351,366	\$ 372,500	\$ 371,998	\$ 371,998	\$ -	\$ -	\$ -	\$ -
<b>Office Expenses</b>								
Office and Other Supplies - 05101	\$ 500,949	\$ 287,082	\$ 345,308	\$ 275,308	\$ -	\$ -	\$ 70,000	\$ -
Postage - 04101	\$ 19,474	\$ 22,458	\$ 24,302	\$ 24,302	\$ -	\$ -	\$ -	\$ -
Printing and Advertising - 04801	\$ 685,442	\$ 734,865	\$ 1,003,692	\$ 1,003,692	\$ -	\$ -	\$ -	\$ -
Publications - 05216	\$ 57,843	\$ 39,307	\$ 42,232	\$ 42,232	\$ -	\$ -	\$ -	\$ -
Staff Training - 05401	\$ 51,398	\$ 15,057	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Directors & Officers - Insurance - 04501	\$ 16,000	\$ 16,500	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -
Professional Fees & Services (not audit) - 03410	\$ 437,272	\$ 346,527	\$ 427,650	\$ 427,650	\$ -	\$ -	\$ -	\$ -
Background Screening - 04938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - Equipment under \$1,000 - 06403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Production Expenses	\$ 36,353	\$ 26,597	\$ 32,400	\$ 32,400	\$ -	\$ -	\$ -	\$ -
<b>Travel Expenses</b>								
Local Mileage - 04021	\$ 73,437	\$ 67,793	\$ 97,820	\$ 97,820	\$ -	\$ -	\$ -	\$ -
Parking & Tools - 04028	\$ 125,859	\$ 157,039	\$ 148,850	\$ 148,850	\$ -	\$ -	\$ -	\$ -
<b>Equipment Expenses</b>								
Rental & Leases - Equipment - 04402	\$ 289,517	\$ 278,166	\$ 292,853	\$ 292,853	\$ -	\$ -	\$ -	\$ -
Vehicle Fuel and Maintenance - 04216	\$ 6,735	\$ 5,894	\$ 9,325	\$ 9,325	\$ -	\$ -	\$ -	\$ -
Vehicle Insurance - 04502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - (Please describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Direct Client Expenses - 08301</b>								
Client Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Client Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Client Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Client Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Client Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gala Expense	\$ 155,548	\$ 150,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Guest Artist Fees & Travel	\$ 759,696	\$ 825,029	\$ 1,039,278	\$ 1,039,278	\$ -	\$ -	\$ -	\$ -
Music License, Rental & Purchase	\$ 119,609	\$ 112,030	\$ 117,550	\$ 117,550	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Expenses</b>	<b>\$ 3,971,506</b>	<b>\$ 3,732,676</b>	<b>\$ 4,659,067</b>	<b>\$ 4,489,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ -</b>
<b>III. Operating Capital Outlay (OVER \$1,000)</b>								
Machinery & Equipment - 06402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computers & Software - 06427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - (Please describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Direct Expenses Total</b>	<b>\$ 12,152,430</b>	<b>\$ 12,042,770</b>	<b>\$ 13,502,326</b>	<b>\$ 11,938,826</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 696,000</b>	<b>\$ 367,500</b>
<b>Percent of Budget</b>				<b>88.4%</b>	<b>0.0%</b>	<b>3.7%</b>	<b>5.2%</b>	<b>2.7%</b>

Last Modified: 07/08/2024

All City Grant Items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost  
FY 2025 City Grant Application  
Program Budget Narrative (Max. 2 Pages)  
Proposed Funding Period: FY 2024-2025  
COJ Funding Only**

**Agency: Jacksonville Symphony Association, Inc.**

**Program Name: Operational Expenses**

**EXPENSES:** Please provide narrative description for all categories listed below for which you are seeking **City Funding Only**.

We have included those required elements in the spaces below. See instructions when listing personnel expenses.

Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

**I. Employee Compensation** - (not related to costs of the office of the governor of a state or the chief executive of a political subdivision)

**Salary & Wages**

60 Core Musicians	\$500,000
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**BUDGET NARRATIVE**

The Jacksonville Symphony's core orchestra is made up of 60 full-time musicians who are union members of AFM Local 444. In November 2023, The Jacksonville Symphony and its musicians agreed upon a four-year contract extension beginning with the 40-week FY25 season. 100% of the City Grant will be used in support of the \$4,637,113 musicians' salaries & benefits budget line item.

The Symphony can't achieve its mission to enrich the human spirit through Symphonic music without our musicians. They are integral to every Jacksonville Symphony performance, event, and music education program presented during our season.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
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 PROPERTY APPRAISER (FUND 00191)**

**PROPOSED BUDGET BOOK - PAGE # 299 - 301**

	<b>FY 23/24 Council Approved</b>	<b>FY 24/25 City Council Adopted for DOR</b>	<b>FY 24/25 Mayor's Proposed</b>	<b>Increase/ (Decrease) from FY 23/24 Approved to FY 24/25 Proposed</b>
<b>REVENUE</b>				
Charges for Services	\$ 488,954	\$ 495,940	\$ 495,940	\$ 6,986
Investment Pool / Interest Earnings	\$ 23,624	\$ 23,624	\$ 23,624	\$ -
General Fund - GSD	\$ 12,044,594	\$ 12,099,343	\$ 12,089,493	\$ 44,899
<b>TOTAL REVENUE</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 12,609,057</b>	<b>\$ 51,885</b>
<b>EXPENDITURES</b>				
Salaries	\$ 6,678,181	\$ 6,642,016	\$ 6,619,732	\$ (58,449)
Salary & Benefit Lapse	\$ (144,295)	\$ (148,743)	\$ (148,905)	\$ (4,610)
Pension Costs	\$ 2,147,308	\$ 2,177,796	\$ 2,407,390	\$ 260,082
Employer Provided Benefits	\$ 1,135,256	\$ 1,128,967	\$ 1,108,499	\$ (26,757)
Internal Service Charges	\$ 1,317,640	\$ 1,317,640	\$ 1,125,591	\$ (192,049)
Insurance Costs and Premiums	\$ 37,067	\$ 37,067	\$ 32,586	\$ (4,481)
Professional and Contractual Services	\$ 468,334	\$ 469,686	\$ 469,686	\$ 1,352
Other Operating Expenses	\$ 917,680	\$ 994,477	\$ 994,477	\$ 76,797
Capital Outlay	\$ 1	\$ 1	\$ 1	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 12,609,057</b>	<b>\$ 51,885</b>

**COUNCIL AUDITOR'S OFFICE  
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Account	Title	FY 23/24 Council Approved	FY 24/25 City Council Adopted for DOR	FY 24/25 Mayor's Proposed	Increase/ (Decrease) from FY 23/24 Approved to FY 24/25 Proposed		
					Dollars	Percent	
512010	Permanent and Probationary Salaries	\$ 6,359,271	\$ 6,272,550	\$ 6,257,950	\$ (101,321)	(1.6%)	A
513060	Salaries Part Time	200,782	249,850	244,406	\$ 43,624	21.7%	B
513070	Salary and Benefit Lapse	(144,295)	(148,743)	(148,905)	\$ (4,610)	3.2%	
515010	Special Pay	56,900	56,200	55,200	\$ (1,700)	(3.0%)	
515030	Leave Sellback	1,234	1,697	1,697	\$ 463	37.5%	
515110	Special Pay - Pensionable	59,994	61,719	60,479	\$ 485	0.8%	
521010	Payroll Taxes FICA	15,472	15,992	15,992	\$ 520	3.4%	
521020	Medicare Tax	93,825	95,040	94,118	\$ 293	0.3%	
522010	Pension Contribution	260,286	265,339	274,252	\$ 13,966	5.4%	C
522011	GEPP DB Unfunded Liability	1,373,712	1,390,082	1,606,750	\$ 233,038	17.0%	C
522040	FRS Pension ER Contribution	110,435	117,596	117,596	\$ 7,161	6.5%	
522070	Disability Trust Fund-ER	8,992	9,024	9,125	\$ 133	1.5%	
522130	GEPP Defined Contribution DC-ER	393,883	395,755	399,667	\$ 5,784	1.5%	
523010	Group Dental Plan	15,053	16,397	15,857	\$ 804	5.3%	
523030	Group Life Insurance	22,276	22,417	22,359	\$ (367)	(1.6%)	
523040	Group Hospitalization Insurance	890,367	881,308	873,417	\$ (16,950)	(1.9%)	D
524001	City Employees Worker's Compensation*	97,813	97,813	86,756	\$ (11,057)	(11.3%)	
<b>Personnel Expenses</b>		<b>\$ 9,816,450</b>	<b>\$ 9,800,036</b>	<b>\$ 9,986,716</b>	<b>\$ 170,266</b>	<b>1.7%</b>	
531090	Other Professional Services	350,782	346,256	346,256	\$ (4,526)	(1.3%)	
531180	Software Hosting Services	117,552	123,430	123,430	\$ 5,878	5.0%	
540010	Auto Allowance	0	3,600	3,600	\$ 3,600	0.0%	
540020	Travel Expense	39,497	25,136	25,136	\$ (14,361)	(36.4%)	E
542001	Postage	332,563	361,223	361,223	\$ 28,660	8.6%	F
545020	General Liability Insurance*	37,067	37,067	32,586	\$ (4,481)	(12.1%)	
546620	Hardware-Software Maintenance & Licenses	344,448	378,817	378,817	\$ 34,369	10.0%	G
547210	Printing and Binding Commercial	113,100	131,581	131,581	\$ 18,481	16.3%	H
548010	Advertising and Promotion	1,000	1,000	1,000	\$ -	0.0%	
549040	Miscellaneous Services & Charges	20,340	20,340	20,340	\$ -	0.0%	
549044	Parking Costs- Non-travel	1,000	250	250	\$ (750)	N/A	
549505	ISA-Building Cost Allocation - Yates*	427,175	427,175	302,605	\$ (124,570)	(29.2%)	I
549510	ISA-Computer Sys Maint & Security*	586,317	586,317	562,805	\$ (23,512)	(4.0%)	J
549511	ISA-Copier Consolidation*	28,586	28,586	28,551	\$ (35)	(0.1%)	
549512	ISA-Copy Center*	14,110	14,110	9,865	\$ (4,245)	(30.1%)	
549516	ISA-Ergonomic Assessment & Equipment*	4,691	4,691	616	\$ (4,075)	(86.9%)	
549518	ISA-Fleet Parts, Oil & Gas*	40,736	40,736	39,931	\$ (805)	(2.0%)	
549519	ISA-Fleet Repairs, Sublet and Rentals*	42,417	42,417	37,058	\$ (5,359)	(12.6%)	
549521	ISA-Fleet Vehicle Replacement	95,791	95,791	57,353	\$ (38,438)	(40.1%)	K
549529	ISA-Mailroom Charge*	2,263	2,263	2,195	\$ (68)	(3.0%)	
549532	ISA-OGC Legal*	75,554	75,554	84,612	\$ 9,058	12.0%	
551010	Office Supplies - Other	10,000	10,000	10,000	\$ -	0.0%	
552160	Other Operating Supplies	12,949	12,949	12,949	\$ -	0.0%	
554001	Dues and Subscriptions	20,057	19,595	19,595	\$ (462)	(2.3%)	
555001	Employee Training Expenses	22,726	29,986	29,986	\$ 7,260	31.9%	E
<b>Operating Expenses</b>		<b>\$ 2,740,721</b>	<b>\$ 2,818,870</b>	<b>\$ 2,622,340</b>	<b>\$ (118,381)</b>	<b>(4.3%)</b>	
564030	Office Equipment	1	1	1	\$ -	0.0%	
<b>Capital Outlay</b>		<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Total</b>		<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 12,609,057</b>	<b>\$ 51,885</b>	<b>0.4%</b>	
Employee Cap		113	113	113	-		
Part time Hours		5,408	6,708	6,708	1,300		

\* The final allocations for these accounts were not calculated at the time Ordinance 2024-324-E was enacted by Council. The FY 2024/25 Mayor's proposed budget reflects the updated amounts for these accounts.

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<b>A</b>	The decrease is mostly due to the unfunding of a vacant position within Commercial which is being covered by a part-time employee.								
<b>B</b>	The increase is mostly due to additional funding of \$47,783 and hours of 1,300 for a new part-time employee in the PAO administration to handle all external communications sent to property owners, the Property Appraiser's annual report, all flyers and brochures, and social media pages.								
<b>C</b>	The increase is mainly due to an overall increase in the required contribution to the General Employees Defined Benefit Plan.								
<b>D</b>	The decrease is mainly due to election changes and the unfunding of one position.								
<b>E</b>	Travel and training have a net decrease of \$7,101 mostly due to a reduced need for travel as a result of online courses availability.								
<b>F</b>	The increase is being driven by current and future postal rate increases as well as an anticipated increase in the number of mailouts.								
<b>G</b>	<p>Across the board increases in software maintenance agreements:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">GIS Maintenance Agreement</td> <td style="text-align: right;">\$15,075</td> </tr> <tr> <td>Thomson Reuters Support Maintenance Agreement</td> <td style="text-align: right;">\$14,676</td> </tr> <tr> <td>Levin Associates Annual Online Software Subscription</td> <td style="text-align: right;">\$4,500</td> </tr> <tr> <td>ViewScan 4 Microfilm/Scanner</td> <td style="text-align: right;">\$118</td> </tr> </table>	GIS Maintenance Agreement	\$15,075	Thomson Reuters Support Maintenance Agreement	\$14,676	Levin Associates Annual Online Software Subscription	\$4,500	ViewScan 4 Microfilm/Scanner	\$118
GIS Maintenance Agreement	\$15,075								
Thomson Reuters Support Maintenance Agreement	\$14,676								
Levin Associates Annual Online Software Subscription	\$4,500								
ViewScan 4 Microfilm/Scanner	\$118								
<b>H</b>	The increase is being driven by an increase in the cost to print for January exemption mailings.								
<b>I</b>	The decrease of \$124,570 is due to an overall decrease in building maintenance costs.								
<b>J</b>	The increase of \$22,802 is mainly due to a decrease in computer system maintenance and security costs.								
<b>K</b>	The decrease of \$38,438 is primarily due to vehicles replaced in prior years being paid back to the Vehicle Replacement Fund.								

**Recommendation:**

None
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**COUNCIL AUDITOR’S OFFICE  
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FIRE AND RESCUE  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 139 - 142**

**BACKGROUND:**

The Jacksonville 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 Fire Rescue. 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, administers a community-wide emergency management plan, performs fire and life safety building inspections, reviews new construction plans for fire code compliance, conducts public safety education programs, delivers the highest quality of pre-hospital care, and promotes 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 Plan Review Section is funded through the Building Inspections fund (Fund 15104).

**OVERALL COMMENTS:**

The increase in Fire and Rescue’s operating budget is mainly driven by:

- pay increases related to step raises and various reclassifications/promotions
- increases in overtime salaries to align with recent actuals and increased number of events
- increases in special pay – pensionable to better align with actuals
- increases in pension cost based on the above salary increases and required increases in contributions to the pension plans
- increases in worker’s compensation (including heart hypertension) due to an overall increase in costs
- increases in computer systems maintenance and security due to an increase in various IT service charges
- increase in the City’s payment due to the Florida Agency for Health Care Administration necessary to participate in the Public Emergency Medical Transportation Program (PEMT).
- Collective bargaining cost increases are not reflected in these budget numbers

**REVENUES:**

1. Charges for Services

- The net decrease of \$145,856 is due to the following changes:
  - \$105,291 in the Fire Protection Inspection Fee to better align with recent actuals.
  - \$83,790 for bad debt allowance for fire inspection fees to better reflect actual collections.

The above decreases are partially offset by an increase of \$39,240 in the Fire Fighter Education Incentive Program to better align with State education reimbursements.

2. Revenue From City Agencies

- The increase of \$210,916 is driven by an increase in ASM overtime reimbursement to better align with recent events and to align with expectations for FY 2024/25.

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**PROPOSED BUDGET BOOK - Page # 139 - 142**

3. Net Transport Revenue

- The net increase of \$3,906,496 is driven by the following increases:
  - \$2,294,458 in indigent transport revenue related to the City's participation the Public Emergency Medical Transportation Managed Care Options Program (PEMT/MCO) and the Public Emergency Medical Transportation Certified Expenditures Program (PEMT/CEP). The City is putting in \$5,029,299 to receive back \$13,455,655.
  - \$1,612,038 in net ambulance service billing revenue to better align with recent actuals.

4. Fines and Forfeits

- The increase of \$5,000 is to better align with recent actuals from fire code violations.

5. Miscellaneous Revenue

- The \$2,188,897 amount for miscellaneous sales and charges is mainly made up of \$992,179 for Boeing for Aircraft Rescue Firefighting, \$890,646 for Special Events reimbursement, and \$193,507 in mutual aid reimbursement.

6. Contribution From Local Units

- The increase of \$470,666 results from the following increases based on applicable interlocal agreements:
  - \$292,951 in the reimbursement from the Jacksonville Aviation Authority (JAA) for Aircraft Rescue and Firefighting (ARFF) services at the Jacksonville International Airport (JIA) based on a scheduled increase in the cost of services per the agreement (total revenue of \$6,807,544 with an expense of \$6,503,534).
  - \$127,203 in reimbursements from the City of Jacksonville Beach for fire protection services (total revenue of \$2,770,650 with an expense of \$4,449,496).
  - \$41,748 in reimbursements from the City of Atlantic Beach for fire protection services (total revenue of \$1,433,363).
  - \$8,764 in reimbursements from the Town of Baldwin for fire protection services (total revenue of \$276,844 which is based on 3 firefighters in 2010 with an annual CPI increase).

**EXPENDITURES:**

1. Salaries

- The net increase of \$7,106,422 is mostly due to the following increases:
  - \$3,445,685 due to the impact of fully funding positions added for FY 2023/24 and the impact of step raises and employee turnover within the Fire Department.
  - \$1,409,917 in overtime pay mostly to align with recent actuals and an increase in events
  - \$1,392,756 in special pay – pensionable to align the budget with recent actuals
  - \$654,332 in terminal leave due to an anticipated increase in the number of employees entering DROP.
  - \$312,382 in leave and holiday buyback to better align with recent actuals

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The above increases are partially offset by a decrease of \$174,874 in out of class pay – pensionable to better align with actuals.

2. Pension Costs

- The increase of \$1,181,746 is mostly the increase in the required contributions to the pension plans as well as the salary increases noted above.

3. Employer Provided Benefits

- The net increase of \$1,487,161 is mainly attributable to an increase of \$3,376,224 in workers compensation heart and hypertension which is partially offset by a decrease in regular workers compensation of \$2,220,814. There is also an increase of \$224,036 in payroll taxes FICA and Medicare due to the salary increases noted above.

4. Internal Service Charges

- The net decrease of \$4,814,355 is mostly due to the following decreases:
  - \$3,695,705 in fleet vehicle replacement charges due to the delay in delivery of fire vehicles meaning that the costs are not being billed back in FY 2024/25. These costs will be billed back when the vehicles are received.
  - \$1,806,111 in fleet repairs mostly due to the one-time refurbishment of three fire trucks and one fire boat in FY 2023/24.
  - \$887,449 in radio allocation due to a decrease in the number of portable and mobile radios purchased based on timing of new stations being brought on and associated staffing.
  - \$130,110 in utilities allocation based on recent actuals.

The above decreases are partially offset by the following increases:

- \$707,962 in computer systems maintenance and security due to an increase in various IT service charges including directory services, internet, application maintenance, and cybersecurity infrastructure costs.
- \$450,487 in building maintenance due to an increase in the allocation of costs to JFRD.
- \$366,004 in fleet parts and fuel due to projected higher fuel costs per gallon compared to FY 2023/24 and increased usage.
- \$100,000 in system development to implement a cloud-based Electronic Patient Care Reporting System (ePCR). The system is expected to require an additional \$200,000 in the next fiscal year to complete.
- \$51,972 in OGC legal costs due to an increase in usage
- \$44,077 in copy center due to increase in usage

**(Continued on Next Page)**

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Here is a summary of JFRD vehicles proposed to be replaced in FY 2024/25.

<b>2024/25 Fire Vehicle Replacement Summary</b>						
<b>Unit Description</b>	<b>Number of Units to be Purchased</b>	<b>Average Price</b>	<b>Total Expected Cost</b>	<b>Average Monthly Use in FY 2024/25</b>	<b>Fleet Replacement Allocation in FY 2024/25 (Partial Year)</b>	<b>Fleet Replacement Allocation (Full Year)</b>
JFRD - Pumper	7	\$ 1,100,000	\$ 7,700,000	0	\$ -	\$ 1,559,651
JFRD - Rescue Unit	9	\$ 377,866	\$ 3,400,794	0	\$ -	\$ 688,838
JFRD - Ladder	1	\$ 2,170,000	\$ 2,170,000	0	\$ -	\$ 439,538
Sedan	6	\$ 30,000	\$ 180,000	0	\$ -	\$ 36,459
Pickup Truck	2	\$ 55,000	\$ 110,000	0	\$ -	\$ 22,281
Lift Truck / Forklift	2	\$ 45,000	\$ 90,000	4	\$ 6,077	\$ 18,230
<b>Total</b>	<b>27</b>		<b>\$ 13,650,794</b>		<b>\$ 6,077</b>	<b>\$ 2,764,997</b>

5. Insurance Costs and Premiums – Allocations

- The decrease of \$160,409 is driven by a decrease in general liability insurance caused by an overall decrease in recent claims experience for this area.

6. Other Operating Expenses

- The net decrease of \$867,179 is driven by the following decreases related to one-time appropriations in FY 2023/24:
  - \$520,930 in other operating supplies mostly due to the replacement of the JFRD's existing firefighter bailout kits.
  - \$258,653 in fire hose and bunker gear related to the new Fire Station #68 and personnel additions.
  - \$164,120 in clothing, uniforms, and safety equipment mostly due to the purchase of bullet proof vests.

7. Capital Outlay

- The \$661,041 in capital outlay is for the annual refresh for fire and EMS equipment (\$476,000), the purchase of equipment and supplies related to Fire Station #66 apparatus (\$159,111), and equipment for candidate physical abilities testing (\$25,930).

8. Debt Management Fund Repayments

- The debt management fund debt repayments are for existing projects:

<b>Description</b>	<b>Amount</b>
Self Contained Breathing Apparatus	\$ 525,400
Safer Neighborhoods Investment Plan - JFRD	\$ 296,500
<b>Total:</b>	<b>\$ 821,900</b>

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9. Grants, Aids & Contributions

- The \$5,029,299 represents the City’s payment due to the Florida Agency for Health Care Administration necessary to participate in the Public Emergency Medical Transportation Program (PEMT). Program participation ensures that Managed Care Options (MCO) subsequently provide a full reimbursement (State and Federal portions) to the City for the cost of transporting Medicaid managed care patients to hospitals.

**DIVISION CHANGES:**

<b>Division</b>	<b>FY 2023/24 Adopted</b>	<b>FY 2024/25 Proposed</b>	<b>% Change from FY24</b>	<b>\$ Change from FY24</b>	
Emergency Preparedness	\$ 4,703,049	\$ 4,597,031	-2.3%	\$ -106,018	
Fire Operations	244,030,639	246,766,389	1.1%	2,735,750	(A)
Fire Prevention	6,201,204	6,260,651	1.0%	59,447	
Fire Training	5,646,129	6,163,416	9.2%	517,287	(B)
Office of the Director	9,886,162	11,443,733	15.8%	1,557,571	(C)
Rescue and Communications	111,547,844	111,058,777	-0.4%	-489,067	
<b>Total</b>	<b>\$ 382,015,027</b>	<b>\$ 386,289,997</b>	<b>1.1%</b>	<b>\$ 4,274,970</b>	

A. The net increase of \$2,735,750 in the Fire Operations Division is mainly due to the following changes the following increases:

- \$2,412,566 in salaries as the result of promotions/reclassifications and step raises offset slightly by the transfer out of four positions.
- \$2,077,521 in overtime salaries to better align with recent actuals
- \$1,318,720 in pension costs due to an increase in the required contributions to the pension plans
- \$1,041,044 in special pay – pensionable to better align with recent actuals
- \$879,066 in worker’s compensation (including heart hypertension) due to an increase in overall costs related to heart and hypertension
- \$624,810 in FOP/IAFF health costs due to employee election changes

The increases were mainly offset by the following decreases:

- \$2,998,054 in fleet vehicle replacement charges being billed due to delays in delivery of vehicles in recent years.
- \$1,839,823 in fleet repairs mostly due to the one-time refurbishment of three fire trucks and one fire boat in FY 2023/24, as well as to better align with actuals.
- \$648,227 in radio allocation due to a decrease in the number of portable and mobile radios purchased.

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- B. The increase of \$517,287 in the Fire Training Division is mainly due to increases of \$375,051 in employee costs as a result of pension costs and the salary impact of turnover and step increases and the transfer of one position into the division. There is also an increase of \$105,507 in other professional services to better align with actuals in the Department's Health and Wellness Program.
- C. The increase of \$1,557,571 in the Office of the Director is mainly due to an increase of \$1,449,178 in employee costs. These increases were driven by increases in pension costs of \$442,476 due to the increase in required contributions, overtime of \$393,402 based on actuals, salaries of \$376,663 as a result of step raises and the transfer of two positions into the division, and of terminal leave of \$128,112 based on scheduled DROP participants.

**SCHEDULE B1 GRANTS:**

*B1a – Schedule of Continuation Grants/Programs with No City Match*

Grantor	Grant Name	Grant Description	\$3,791,603	\$0	\$325,000	6	0
			2024-504-E Schedule of Continuation Grants				
			Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	Urban Areas Security Initiative Grant	2024-169-E: Grant will purchase equipment, provide training, planning and the conducting of exercises in the event of a terrorist incident	\$1,346,340	\$0	\$0	3	0
Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$105,000	\$0	\$0	0	0
Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$200,000	\$0	\$200,000	0	0
Department of Homeland Security	State Homeland Security Grant Program - SHSGP: Sustainment HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$95,000	\$0	\$0	0	0
Department of Homeland Security	State Homeland Security Grant Program - SHSGP: USAR Sustainment Task Force	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$340,000	\$0	\$0	0	0
Executive Office of the Governor	Emergency Management and Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County.	\$125,000	\$0	\$125,000	3	0
FEMA	Regional Catastrophic Preparedness Grant Program - RCPGP	2023-801-E: Fund a comprehensive risk analysis study to evaluate the qualitative and quantitative impacts of extreme temperatures on critical and social infrastructure.	\$1,000,000	\$0	\$0	0	0
Florida Department of Health	Florida's Coordinated Opioid Responsive Initiative (CORE)	Coordinated Opioid Response (CORE) Initiative - Implement CORE activities to prepare individuals enrolled in the program medication assisted therapy services using specialized EMS protocols for overdose and acute withdrawal to minimize precipitating symptoms.	\$580,263	\$0	\$0	0	0

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*B1b – Schedule of Continuation Grants/Programs with a City Match*

			\$6,511,000	\$661,000	\$40,000	\$701,000	\$0	1	0
2024-504-E Schedule of Continuation Grants									
Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$11,000	\$11,000	\$40,000	\$51,000	\$0	1	0
FEMA	Hazard Mitigation Grant - Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase I design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	\$6,500,000	\$650,000	\$0	\$650,000	\$0	0	0

**FOOD AND BEVERAGES EXPENDITURES:**

\$ 1,000

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 500	Apprentice Program	Firefighter Apprentice program is a community program open to at risk kids in the City of Jacksonville.
\$ 500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a total capital outlay carryforward request of \$872,303 on Schedule AF in the Budget Ordinance associated with the Firefighter Accountability System purchase being under review by the Safety Committee (\$853,009) and purchasing of drones (\$19,294).

**RECOMMENDATION:**

We recommend amending Schedule AF to remove the capital outlay carryforward for \$19,294. The Department expects to encumber this fully in the current year. This recommendation will have no impact to Special Council Contingency.

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**BACKGROUND:**

Ordinance 2022-840-E created a new Code Section 111.265 to establish the Opioid Settlement Special Revenue Fund to deposit all opioid settlement proceeds received in accordance with the Florida Memorandum of Understanding (MOU) authorized by Ordinance 2021-659-E. The City of Jacksonville is estimated to receive \$80 million over the course of approximately 18 years. Settlement proceeds may be used for the approved purposes defined and outlined in the MOU. This is an “all-years” fund which requires appropriation by City Council, with the exception of the funds disbursed to the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach, and the Town of Baldwin in accordance with the Interlocal Agreement authorized by Ordinance 2022-840-E. Pursuant to the Interlocal Agreement, the settlement funds received from the State’s Opioid Settlement Regional Fund are to be allocated between the City, the Beaches, and Baldwin based on the Adjusted Population Estimates for Florida Counties and Municipalities used for State Revenue-Sharing Calculations as provided in the Local Government Financial Information Handbook.

Ordinance 2023-350-E created a new Code Chapter 84 (Opioid Settlement Proceeds Grants) and established the process for budgeting, awarding, and administering Opioid Settlement Proceeds Grants. Section 84.301 of the Municipal Code requires that at a minimum 70% of the actual collections in the preceding year be shall be allocated to Opioid Settlement Proceeds Grants. Ordinance 2024-251-E established the allocation of grants for FY 2024/25 as follows: Prevention (34%), Treatment (33%), and Recovery Support (33%).

**REVENUES:**

1. Miscellaneous Revenue

- This represents the appropriation of previously received settlement revenue necessary to operate the City’s opioid programs, including related Fire and Rescue Department administrative costs, for FY 2024/25.

**EXPENDITURES:**

1. Salaries

- The increase of \$464,240 is due to the addition of Overtime Salaries to staff the Coordinated Opioid Recovery (CORE) Program. The program operates 7 days a week and be staffed for 12 hours a day by a fire rescue lieutenant or captain and an engineer. This program was funded through a grant in FY 2023/24.

2. Contingencies

- FY 2024/25 Opioid Settlement Proceeds Grant funding of \$4,768,478 represents 70% of the actual collections in the preceding year as required by Section 84.301 of the Municipal Code. These funds have been placed in a designated contingency account within the Mayor's Proposed Budget to be appropriated through separate legislation (Ordinance 2024-510).

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**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The employee cap is unchanged, but part-time hours are proposed to increase by 100 hours.

**RECOMMENDATION:**

None.

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	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
<b>REVENUE</b>				
<b>Fire and Rescue</b>				
Charges for Services	\$1,102,893	\$1,119,650	1.5%	\$16,757
Fines and Forfeits	6,000	3,080	-48.7%	-2,920
	<u>\$1,108,893</u>	<u>\$1,122,730</u>	1.2%	<u>\$13,837</u>
<b>Jax Citywide Activities</b>				
Investment Pool / Interest Earnings	\$445,088	\$676,699	52.0%	\$231,611
Transfers from Fund Balance	694,733	4,656,182	570.2%	3,961,449
	<u>\$1,139,821</u>	<u>\$5,332,881</u>	367.9%	<u>\$4,193,060</u>
<b>Planning and Development</b>				
Permits and Fees	\$2,437,500	\$2,673,000	9.7%	\$235,500
Inspection Fees	15,761,000	15,951,000	1.2%	190,000
Charges for Services	993,550	987,600	-0.6%	-5,950
Fines and Forfeits	386,000	436,000	13.0%	50,000
Miscellaneous Revenue	50,500	62,000	22.8%	11,500
	<u>\$19,628,550</u>	<u>\$20,109,600</u>	2.5%	<u>\$481,050</u>
<b>TOTAL REVENUE</b>	<u><b>\$21,877,264</b></u>	<u><b>\$26,565,211</b></u>	21.4%	<u><b>\$4,687,947</b></u>

<b>EXPENDITURES</b>				
<b>Fire and Rescue</b>				
Salaries	\$1,228,982	\$1,298,197	5.6%	\$69,215
Salaries & Benefit Lapse	-1,971	-3,222	63.5%	-1,251
Pension Costs	567,517	635,308	11.9%	67,791
Employer Provided Benefits	209,813	197,332	-5.9%	-12,481
Internal Service Charges	147,477	162,408	10.1%	14,931
Insurance Costs and Premiums - Allocations	4,243	4,340	2.3%	97
Professional and Contractual Services	1	1	0.0%	0
Other Operating Expenses	15,287	15,287	0.0%	0
Capital Outlay	1	1	0.0%	0
Indirect Cost	85,431	131,603	54.0%	46,172
	<u>\$2,256,781</u>	<u>\$2,441,255</u>	8.2%	<u>\$184,474</u>
<b>Planning and Development</b>				
Salaries	\$10,285,601	\$11,252,452	9.4%	\$966,851
Salaries & Benefit Lapse	-129,446	-129,513	0.1%	-67
Pension Costs	2,757,717	3,046,891	10.5%	289,174
Employer Provided Benefits	1,837,487	1,898,981	3.3%	61,494
Internal Service Charges	2,992,137	5,139,573	71.8%	2,147,436
Insurance Costs and Premiums	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	107,578	121,354	12.8%	13,776
Professional and Contractual Services	213,000	1,110,000	421.1%	897,000
Other Operating Expenses	591,139	942,679	59.5%	351,540
Capital Outlay	1	1	0.0%	0
Supervision Allocation	20,451	-146,054	-814.2%	-166,505
Indirect Cost	944,300	887,074	-6.1%	-57,226
	<u>\$19,620,483</u>	<u>\$24,123,956</u>	23.0%	<u>\$4,503,473</u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$21,877,264</b></u>	<u><b>\$26,565,211</b></u>	21.4%	<u><b>\$4,687,947</b></u>

AUTHORIZED POSITION CAP	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Fire and Rescue	12	13	1
Planning and Development	166	176	10
Authorized Positions	<u>178</u>	<u>189</u>	<u>11</u>
Fire and Rescue	0	0	0
Planning and Development	6,500	9,100	2,600
Part-Time Hours	<u>6,500</u>	<u>9,100</u>	<u>2,600</u>

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**BACKGROUND:**

The fire plans review function of the Fire & Rescue Department is funded within the Building Inspection fund. The Planning and Development and Jax Citywide activities items will be discussed at a later meeting on the Planning and Development Department.

**Note - The below information is based on the summary page provided in the handout.**

**REVENUE:**

1. Charges for Services
  - The \$1,119,650 represents customer payments for plan review and inspection services for new construction. The increase of \$16,757 is based on an increase in actuals.
2. Fines and Forfeits
  - The \$3,080 represents customer payments for reactivation/reinstatement fees.

**EXPENDITURES:**

1. Salaries
  - The net increase of \$69,215 is mostly caused by the addition of one position and an increase in overtime salaries to better align with recent actuals.
2. Pension Costs
  - The net increase of \$67,791 is mostly due to the increase in the required contributions to the defined benefit pension plans.
3. Internal Service Charges
  - The net increase of \$14,931 is mainly due to the purchase of a new pickup truck related to the addition of one position. The increase is mitigated due to the purchase of a vehicle in the prior year at a lesser amount. The vehicles in both years are being paid for in full in the year purchased.
4. Indirect Cost
  - This is an allocation of costs to operate central services of the City (e.g., Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm. The increase is due to increases in the overall costs to be allocated from the Fire & Rescue – Office of the Director and Fire Administrative Services.

**SERVICE LEVEL CHANGES:**

One position is being added to help reduce the turnaround time of review to 15 days for permits required for the issuance of building permits.

**EMPLOYEE CAP CHANGES:**

The employee cap for the Fire Department portion is increasing to 13 positions which is an increase of 1 position.

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**RECOMMENDATION:**

None.

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	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
<b>REVENUE</b>				
Charges for Services	\$ 6,011,946	\$ 6,045,845	0.6%	\$ 33,899
Revenue from City Agencies	6,698,310	6,904,580	3.1%	\$ 206,270
Fines and Forfeits	275,000	166,600	(39.4%)	\$ (108,400)
Miscellaneous Revenue	7,497,111	5,134,333	(31.5%)	\$ (2,362,778)
<b>TOTAL REVENUE</b>	<b>\$ 20,482,367</b>	<b>\$ 18,251,358</b>	<b>(10.9%)</b>	<b>\$ (2,231,009)</b>

<b>EXPENDITURES</b>				
Salaries	\$ 301,327,547	\$ 311,098,669	3.2%	\$ 9,771,122
Salary & Benefit Lapse	(6,059,648)	(6,296,031)	3.9%	\$ (236,383)
Pension Costs	132,781,958	141,941,177	6.9%	\$ 9,159,219
Employer Provided Benefits	54,580,367	66,338,445	21.5%	\$ 11,758,078
Internal Service Charges	43,838,428	41,485,395	(5.4%)	\$ (2,353,033)
Insurance Costs and Premiums	1,995	3,870	94.0%	\$ 1,875
Insurance Costs and Premiums - Allocations	5,853,853	5,748,776	(1.8%)	\$ (105,077)
Professional and Contractual Services*	36,411,663	41,226,080	13.2%	\$ 4,814,417
Other Operating Expenses	28,767,483	30,549,320	6.2%	\$ 1,781,837
Capital Outlay	100,506	0	(100.0%)	\$ (100,506)
Debt Management Fund Repayments	115,500	0	(100.0%)	\$ (115,500)
<b>TOTAL EXPENDITURES</b>	<b>\$ 597,719,652</b>	<b>\$ 632,095,701</b>	<b>5.8%</b>	<b>\$ 34,376,049</b>

<b>AUTHORIZED POSITION CAP</b>	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	3,352	3,390	38
Part-Time Hours	644,822	638,027	(6,795)

<b>DEPARTMENT SUMMARY</b>	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
Corrections*	\$ 157,975,061	\$ 166,993,879	5.7%	\$ 9,018,818
Executive Office	9,112,630	7,901,451	(13.3%)	\$ (1,211,179)
Investigations & Homeland Security	102,969,804	106,572,594	3.5%	\$ 3,602,790
Patrol and Enforcement	238,396,240	252,135,926	5.8%	\$ 13,739,686
Personnel & Professional Standards	34,178,225	40,500,309	18.5%	\$ 6,322,084
Police Services	55,087,692	57,991,542	5.3%	\$ 2,903,850
<b>DEPARTMENT TOTAL</b>	<b>\$ 597,719,652</b>	<b>\$ 632,095,701</b>	<b>5.8%</b>	<b>\$ 34,376,049</b>

\*Health Services Contract costs totaling \$19,405,657 were budgeted in a non-departmental contingency for FY 2023/24. These costs are being budgeted in professional and contractual services for FY 2024/25. For the purpose of this summary, we have included the \$19,405,657 in the FY 2023/24 adopted amounts in the above tables.

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**BACKGROUND:**

The Jacksonville Sheriff’s Office mission is to protect the lives and property of the citizens of this community, to preserve the peace and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

- In the proposed budget, there are 3,390 Sheriff’s Office employees in the General Fund/General Services District:
  - 1,909 sworn police officers;
  - 787 correction officers; and
  - 694 civilians.
- As of July 16, 2024, the total number of vehicles in the Sheriff’s fleet was 2,435:
  - 1,536 patrol cars;
  - 608 unmarked vehicles;
  - 36 motorcycles;
  - 251 other vehicles; and
  - 4 horse patrols.
- The average inmate population for the correctional facilities was 3,534 in July 2024, which was down from 3,694 in July 2023.
- As of July 8, 2024, the Sheriff’s Office vacancy count was 294:
  - 112 police officers;
  - 132 corrections officers; and
  - 50 civilians.
- The Sheriff’s proposed budget compared to the General Fund/General Services District expenditure budget and employee cap is as follows:

<b>Description</b>	<b>FY 22/23 Approved</b>	<b>FY 23/24 Approved</b>	<b>FY 24/25 Proposed</b>
Expenditures	36.20%	34.00%	32.86%
Employee Cap	49.79%	49.66%	49.90%

**TRANSFER POWERS:**

As of July 1, 2022, transfer powers for the Office of the Sheriff changed to be as follows pursuant to Florida Statutes 30.49 (12):

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

This gives the Office of the Sheriff the ability to transfer appropriated dollars within their budget at any dollar amount.

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**OVERALL COMMENTS:**

The increase in JSO's budget is mainly driven by salaries, pension costs, and employer provided benefits mainly due to fully funding positions added in FY 2023/24 and positions that had moved off the COPS grant, the addition of 38 net positions being added to the employee cap, and health care cost increases based on the actuarial estimate of costs. The Proposed amounts do not include the anticipated impact of Collective Bargaining

**Note - The below information is based on the summary page provided in the handout.**

**REVENUES:**

1. Revenue from City Agencies:
  - The increase of \$206,270 is mainly due to an increase in overtime reimbursement for events put on at City venues by ASM based on the projected event schedule for FY 2024/25.
2. Fines and Forfeits:
  - There is a decrease of \$108,400 in alarm citation revenue. **See recommendation.**
3. Miscellaneous Revenue:
  - The net decrease of \$2,362,778 is mainly due to a decrease of \$2,420,962 in miscellaneous sales and charges due to Misdemeanor Probation Program budgeted revenue being removed because the Program is being outsourced in FY 2024/25, and to better align GPS and alcohol monitoring revenue with anticipated earnings. Of the decrease, approximately \$1,500,000 is related to the Misdemeanor Probation Program, and \$940,000 is to align revenue for GPS and alcohol monitoring with anticipated earnings for FY 2024/25.

This decrease was somewhat offset by an increase of \$75,852 in instructor's fees to better align with actual anticipated earnings.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$9,771,122 in salaries is primarily due to the following increases:
    - \$6,804,663 in permanent and probationary salaries mainly due to fully funding the 40 positions added during FY 2023/24 that were only funded for 1 months, fully funding the 40 positions that had moved off the COPS grant that had been only funded for 6 months, and funding the proposed 40 additional positions for 3 months, less the two positions that were transferred out.
    - \$2,047,158 in terminal leave due to additional police officers entering DROP.
    - \$591,452 in salaries part time mainly due to raises given to school crossing guards and sworn bailiffs.
    - \$519,646 in salaries overtime mainly related to the planned special events in FY 2024/25.

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These increases were partially offset by a decrease of \$226,070 in special pay based on anticipated need due to position changes and offset by the unfunding of 16 positions that are being redlined as JSO outsources the Misdemeanor Probationary Program.

2. Salary and Benefit Lapse:
  - The FY 2024/25 lapse amount of \$6,296,031 is based on the lapse model.
  
3. Pension Costs:
  - The net increase of \$9,159,219 is mostly due to an increase in the required contribution to the Police and Fire Pension Fund for the defined benefit plan and new employees entering the Public Safety defined contribution plan.
  
4. Employer Provided Benefits:
  - The net increase of \$11,758,078 is mostly due to an increase of \$9,131,915 in workers compensation – heart hypertension due to an overall increase in costs, and \$5,458,187 in FOP/IAFF health and dental costs based on the actuarial estimated cost of the plans. These increases are partially offset by a decrease of \$2,985,775 in regular workers’ compensation related to an overall decrease in costs.
  
5. Internal Service Charges:
  - The net decrease of \$2,353,033 is mostly due to the following decreases:
    - \$961,256 in fleet vehicle replacement charges being billed mainly due to delays in vehicle deliveries.
    - \$585,522 in the Public Works utility cost allocation due to a reduction in overall utility costs.
    - \$528,355 in the Pretrial Detention Center building cost allocation due to a decrease in total building costs being allocated.
    - \$240,984 in building maintenance citywide mainly due to a decrease in the allocation percentage caused by shifting actual costs to more appropriate building line items.
  - Here is a summary of JSO vehicles proposed to be replaced in FY 2024/25.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2024/25	FY 2024/25 Allocation (Partial Year)	Full Year Allocation
JSO - Harley Motorcycle	4	\$ 34,500	\$ 138,000	4	\$ 23,120	\$ 69,360
JSO - Non-Patrol SUV	4	\$ 66,856	\$ 267,424	0	\$ -	\$ 54,167
JSO - Patrol SUV	274	\$ 67,500	\$ 18,495,000	0	\$ -	\$ 4,664,346
Pickup Truck	2	\$ 62,500	\$ 125,000	0	\$ -	\$ 25,319
Sedan - Full Size	5	\$ 33,000	\$ 165,000	0	\$ -	\$ 33,421
Sedan - Mid Size	8	\$ 30,000	\$ 240,000	0	\$ -	\$ 48,612
Van / Box Truck	5	\$ 75,200	\$ 376,000	0	\$ -	\$ 76,159
<b>Total</b>	<b>302</b>		<b>\$19,806,424</b>		<b>\$ 23,120</b>	<b>\$ 4,971,385</b>

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6. Insurance Costs and Premiums - Allocations:
- The decrease of \$105,077 is mainly due to a decrease in general liability insurance due to an overall net reduction in claims.
7. Professional and Contractual Services:
- The net increase of \$4,814,417 is mainly due to an increase of \$2,817,030 due to increased costs associated with the new inmate health contract and an increase of \$1,972,689 in the contract food services for the jail related to an anticipated increase in costs associated with selecting a new vendor.
8. Other Operating Expenses:
- The net increase of \$1,781,837 is mainly due to the following increases:
    - \$1,309,191 in hardware-software maintenance and licenses mainly due to increased costs associated with multiple items and a few new items proposed to be purchased.
    - \$ 428,437 in land and building rentals mainly due to a full year of lease costs for the Florida Blue location being budgeted.
    - \$407,327 in repairs and maintenance mainly due to one-time costs for helicopter turbine overhauls.

These increases are partially offset by a decrease of \$174,228 in equipment rentals mainly due to a projected reduction in the number of daily ankle monitor rentals for FY 2024/25, and to remove the costs for alcohol monitors, and a decrease of \$128,000 in employee training – JFRD training academy based on anticipated need.

9. Debt Management Fund Repayments:
- There is no debt management fund repayment budgeted because the last payment for the Safer Neighborhood Investment Plan project was made in FY 2023/24.

**DEPARTMENTAL CHANGES:**

DEPARTMENT	FY 2023/24 APPROVED	FY 2024/25 PROPOSED	CHANGE		
Corrections	\$ 157,975,061	\$ 166,993,879	5.7%	\$ 9,018,818	A
Executive Office	9,112,630	7,901,451	(13.3%)	\$ 1,211,179	B
Investigations & Homeland Security	102,969,804	106,572,594	3.5%	\$ 3,602,790	C
Patrol and Enforcement	238,396,240	252,135,926	5.8%	\$ 13,739,686	D
Personnel & Professional Standards	34,178,225	40,500,309	18.5%	\$ 6,322,084	E
Police Services	55,087,692	57,991,542	5.3%	\$ 2,903,850	F
<b>TOTAL</b>	<b>\$ 597,719,652</b>	<b>\$ 632,095,701</b>	<b>5.8%</b>	<b>\$ 34,376,049</b>	

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- A. The increase of \$9,018,818 in Corrections is mainly due to the following increases:
- \$4,659,217 in professional contractual services due to increases of \$2,817,030 due to increased costs associated with the inmate health care contract and an increase of \$1,972,689 in contract food services (jail) related to anticipated higher costs when hiring a new vendor.
  - \$3,113,366 in employer provided benefits due to an increase of \$2,299,560 in workers compensation heart hypertension due to an overall increase in costs, and an increase of \$1,677,831 in FOP/IAFF health costs based on the actuarial estimated cost of plans.
  - \$2,823,589 in pension costs mainly due to an increase in the overall contribution to the Corrections Officer Pension Fund.

These increases are partially offset by a decrease of \$1,166,555 in permanent and probationary salaries mainly due to unfunding 16 positions that are being redlined due to the Misdemeanor Probation Program being outsourced as well as 4 positions being transferred out.

- B. The decrease of \$1,211,179 in the Executive Office is mainly due to a decrease associated with eighteen positions being transferred out to other JSO departments based on correcting an issue with how extended leave positions were being classified.
- C. The increase of \$3,602,790 in Investigations & Homeland Security is mainly due to the following increases:
- \$1,823,909 in employer provided benefits mainly attributable to an increase of \$1,459,199 in workers compensation heart hypertension due to an overall increase in costs and an increase of \$911,673 in FOP/IAFF health costs based on the actuarial estimated cost of the plans. These increases are partially offset by a decrease of \$566,637 in regular workers compensation due to an overall decrease in costs.
  - \$1,122,762 in pension costs mainly due to an increase in the required contribution to the Police and Fire Pension Fund for the defined benefit plan.
  - \$468,603 in other operating expenses mainly attributable to an increase of \$396,627 in rentals-land & buildings due to a full year of costs for the lease at Florida Blue being budgeted.
  - \$339,732 in terminal leave due to additional officers entering into DROP.

Salaries remained relatively flat based on the offset of 9 positions being transferred out against salary increases associated with step increases and other adjustments.

- D. The increase of \$13,739,686 in Patrol and Enforcement is mainly due to the following increases:
- \$6,287,139 in salaries mainly attributable to an increase of \$4,734,807 in permanent and probationary salaries due to fully funding positions added in FY 2023/24, the 40 proposed police officer positions being added, fully funding the positions that have moved off the COPS grant, and the impact of 4 positions being transferred into this Department. There was also an increase of \$898,776 in terminal leave due to additional officers entering into DROP.

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- \$5,770,466 in employer provided benefits mainly due to an increase of \$4,708,290 in workers compensation heart hypertension costs due to an overall increase in costs and an increase of \$2,110,324 in FOP/IAFF health costs based on the actuarial estimated cost of plans. These increases are partially offset by a decrease of \$1,244,845 in workers compensation due to an overall decrease in costs.
- \$2,486,952 in pension costs mainly due to the additional positions entering the Public Safety defined contribution plan, and an increase in the required contribution to the Police and Fire Pension Fund for the defined benefit plan.
- \$531,394 in other operating expenses mainly attributable to an increase in repairs and maintenance costs associated with one-time costs for helicopter turbine maintenance.

These increases are partially offset by a decrease of \$896,817 in general liability insurance due to an overall decrease in costs.

- E. The increase of \$6,322,084 in Personnel & Professional Standards is mostly due to the following increases:
- \$2,654,748 in salaries mainly due to 27 positions being transferred in from other JSO departments mainly due to moving terminal and extended leave positions to this area.
  - \$1,570,189 in pension costs mainly attributable to the overall increase in the required contribution to defined benefit pension plans.
  - \$1,021,246 in employer provided benefits due to an increase of \$643,655 in workers compensation heart hypertension due to an overall increase in costs and an increase of \$389,713 in FOP/IAFF health costs which is based on an actuarial estimated cost of plans.
  - \$828,175 in general liability insurance due to an increase in claims experience attributable to this area.
- F. The increase of \$2,903,850 in Police Services is mostly due to the following increases:
- \$2,091,291 in salaries mainly due to the impact of certain positions being reclassified to higher salary positions and salary increases, which were partially offset by 2 positions being transferred out.
  - \$994,297 in pension costs mainly attributable to an overall increase in the required contribution to defined benefit pension plans.
  - \$825,551 in other operating expenses mainly due to an increase of \$1,020,934 in hardware-software maintenance and licenses costs associated with increased costs of multiple hardware and software packages. This increase is partially offset by a decrease of \$127,500 in repairs and maintenance due to a decrease in security camera maintenance costs.

These increases are partially offset by a decrease \$1,043,820 in internal service charges due to decreases of \$560,510 in the Public Works utilities allocation due to an overall decrease in utilities costs, \$298,998 in building maintenance city wide mainly due to a change in how maintenance costs are allocated, and \$135,383 in ITD replacements which is based on costs associated with the IT five-year plan.

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**FOOD AND BEVERAGES EXPENDITURES:**

FY 2024/25 Proposed	Description	Explanation
\$6,000	Safety Patrol and Teen Police Academy	Events offered to the community - community posse, teen driver challenge, crossing guards, safety patrols, girl power quarterly program and teen police academy.
\$4,000	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
\$11,000	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
\$20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.

\$41,000

**SCHEDULE B1 GRANTS:**

***B1a – Schedule of Continuation Grants/Programs with No City Match***

\$3,007,000

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report.	\$220,000	\$0	2	0
Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$100,000	\$100,000	0	0
Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$75,000	\$0	0	0

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***B1a – Schedule of Continuation Grants/Programs with No City Match (continued from prior page)***

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	\$100,000	\$0	0	0
Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$150,000	\$0	0	0
Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$250,000	\$0	0	0
Florida Department of Law Enforcement	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	\$175,000	\$0	0	0
Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$100,000	\$0	1	0
Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$100,000	\$0	1	0
Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	\$60,000	\$0	0	0

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***B1a – Schedule of Continuation Grants/Programs with No City Match (continued from prior page)***

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$50,000	\$0	0	0
Florida Department of Law Enforcement	Speed and Aggressive Driving Enforcement	Covers the cost of overtime for officers to conduct additional enforcement activities to deter speed and aggressive driving, as well as the supplies/equipment needed to support these activities.	\$300,000	\$0	0	0
Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$175,000	\$0	0	0
Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$200,000	\$0	2	0
Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$2,000	\$0	0	0
Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Provides funds to investigate fentanyl-related cases as approved by FDLE.	\$750,000	\$0	0	0
Florida Department of Transportation	Occupant Safety	Provides overtime for officers to conduct deployments that encourage seat belt use.	\$100,000	\$0	0	0
Florida Alliance to End Human Trafficking	Human Trafficking Grant Program	Provides funds for technology to assist with human trafficking investigations.	\$100,000	\$0	0	0

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***B1b – Schedule of Continuation Grants/Programs with a City Match***

			\$1,021,800	\$745,026	\$1,766,826				
Grantor	Grant Name	Grant Program/Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$450,000	\$150,000	\$0	\$150,000	\$0	0	0
Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	2024-109-E: Funding to hire and rehire career law enforcement officers necessary to increase the jurisdiction's community policing capacity to prevent and disrupt crime and violence. 10/01/23-09/30/28	\$1,650,000	\$871,800	\$745,026	\$1,616,826	\$0	40	0

**CAPITAL OUTLAY CARRYFORWARDS:**

There is \$4,503,181 on the capital outlay carryforwards schedule for JSO related to funding for the purchase of computer equipment needed for the Florida Blue location.

**SERVICE LEVEL CHANGES:**

The 40 additional police officers increase the police officer to citizen ratio that is more in-line with Jacksonville’s size and population.

**EMPLOYEE CAP CHANGES:**

The General Fund/GSD employee cap is increasing by 38 positions due to the addition of 40 police officers in the Proposed Budget, offset by two positions transferred to the Mayor’s Office during FY 23/24.

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**RECOMMENDATION:**

We recommend that the alarm citation revenue be increased by \$77,900 to better align with anticipated actuals. We recommend that this be used to increase proposed clothing, uniform, and safety equipment expenses to purchase equipment for the 40 proposed additional positions. Note we will also have a recommendation to use savings of \$284,462 in the E911 User Fee Fund proposed budget to cover these costs as well. If approved, there will be no impact to Special Council Contingency.

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**BACKGROUND:**

Pursuant to Florida Statutes Section 365.172 the City established the 911 Emergency User Fee fund. All counties are eligible to receive three separate distributions. Pursuant to section 365.172(8), the first is based on the total number of wireless service identifiers in each county, the second is based on the total number of non-wireless service identifiers in each county, and the third is based on a retail transaction of a prepaid cell phone, which became effective January 1, 2015. According to Section 365.172(10)(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 subsections (8) and (9).”

**REVENUES:**

1. Charges for Services:
  - Charges for services include a monthly wireless and prepaid cellphone fee of \$0.40 with a budgeted amount of \$5,105,008 and a monthly landline fee of \$0.44 with a budgeted amount of \$750,033.
  - The net increase of \$372,538 is based on an increase of \$470,277 for the wireless and prepaid cellphone fees, offset by a decrease of \$97,739 in landline fees to better align with anticipated earnings.
2. Investment Pool/Interest Earnings:
  - This amount represents the anticipated interest earnings for FY 25.
3. Transfers from Fund Balance:
  - There is a transfer of \$1,960,785 from fund balance to balance revenues and expenditures.

**EXPENDITURES:**

1. Pension Costs:
  - The increase of \$36,702 is mainly due to an overall increase in the required contribution to the General Employees Defined Benefit Plan.
2. Inter-Departmental Billing:
  - This expense is a revenue item within the Sheriff’s Office and the Fire and Rescue Department General Fund/GSD budgets for the reimbursement of call takers’ salaries. **See recommendation part a below to correct the amount.**

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**PROPOSED BUDGET BOOK – Page # 264 - 266**

3. Other Operating Expenses:

- The increase of \$317,971 is mainly due to the following increases:
  - \$410,859 in hardware-software maintenance & licenses mainly due to the cost of mapping software upgrades.
  - \$23,782 in miscellaneous services and charges for the costs of translation services.
  - \$16,730 in employee training expenses mainly due to costs associated with maintaining EMD and EFD dispatch certifications.

These increases are partially offset by a decrease of \$89,200 in telephone and telegraph costs attributable to lower costs due to switching service providers and a decrease of \$59,600 in repairs and maintenance costs mainly due to funding budgeted in FY 2023/24 for console cleanings and chair repairs not being budgeted for FY 2024/25.

4. Capital Outlay:

- Capital Outlay in the amount of \$1,523,307 includes:
  - \$878,355 in computer equipment to replace computers.
  - \$600,000 in specialized equipment for the purchase of radio and microwave equipment related to the relocation to the Florida Blue building.
  - \$44,952 in office furniture and equipment (including fax) for the purchase of new desks.

5. Indirect Cost:

- The decrease of \$43,749 is due to the removal of costs that are not directly attributable to the establishment or provision of E911 service and contracting for E911 services as required by Florida Statue 365.172(10)(b). **See recommendation part b to remove the remaining amount.**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

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**PROPOSED BUDGET BOOK – Page # 264 - 266**

**RECOMMENDATIONS:**

We recommend the following items which are requested by the Sheriff’s Office. These items will increase the transfer from fund balance within the E911 fund by a net \$887,678 and have a net positive impact to Special Council Contingency of \$284,462.

- a) Increase interdepartmental billing costs by \$266,124 in order to increase the total amount to be reimbursed to the Sheriff’s Office and the Fire and Rescue Department to better reflect anticipated charges. If this recommendation is implemented, the Sheriff’s Office will receive a reimbursement of \$1,906,577 and the Fire and Rescue Department will receive \$650,957. This combined with the revenue in the General Fund/GSD not matching the proposed distribution from this fund increases the positive impact to the General Fund/GSD by \$30,100 to \$296,224.
- b) We recommend the total proposed amount of indirect costs of \$11,762 be removed from the budget to help ensure compliance with Florida Statute 365.172(10)(b). This will negatively impact the General Fund/GSD by \$11,762.
- c) The Sheriff’s Office is also requesting the following adjustments to better align the proposed budget with anticipated need for FY 2024/25 which will increase the transfer from fund balance by a net \$633,316:
  - i. Increase hardware/software maintenance costs by \$512,957.
  - ii. Increase specialized equipment costs by \$85,366.
  - iii. Increase miscellaneous services and charges by \$40,993.
  - iv. Reduce travel expenses by \$6,000.

The Sheriff’s Office has requested that the net positive impact to Special Council Contingency totaling \$284,462 be used to increase clothing, uniform, and safety equipment expenses instead in order to purchase equipment for the 40 proposed additional positions being added within the general fund.

If these recommendations are approved as is, there will be no net impact on Special Council Contingency.

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**PROPOSED BUDGET BOOK – Page #83-85**

**BACKGROUND:**

This budget provides for the operation and salary expenditures for City Council Members, Council Staff Services, Value Adjustment Board, and the Office of the Council Auditor.

**REVENUE:**

1. Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue of \$50,000. The increase of \$5,000 is based on recent actuals.

2. Miscellaneous Revenue

- This category is mainly made up of a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute.

**EXPENDITURES:**

1. Salaries

- The net increase of \$326,928 is mainly due to the impact of pay grade changes, merit increases, and other salary increases provided during FY 2023/24.

2. Pension Costs

- The net increase of \$313,530 is mainly due to the increase in the required contributions to the defined benefit pension plan and the salary increases noted above.

3. Internal Service Charges

- The net decrease of \$391,855 is mainly due to a decrease of \$268,632 in OGC legal allocation due to recent usage and a decrease of \$118,314 in building cost allocation of the St. James Building mainly due to the one time cost for the replacement of carpet in Council Chambers and Green Room in FY 2023/24.

4. Professional and Contractual Services

- The decrease of \$38,456 is based on decreases in the publishing of ordinances and lower costs for Comcast services.

5. Other Operating Expenses

- The net decrease of \$10,208 is mainly due to a decrease of \$9,700 in miscellaneous services and charges due to not needing to budget for a peer review for the Council Auditor’s Office. The next peer review will not be needed until FY 2026/27.

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6. Contingencies

- The \$1,891,057 represents the personnel costs for all 19 City Council Member positions. These funds will be appropriated in separate legislation (Ordinance 2024-513). FY 2023/24 included a Council President Contingency of \$2.9 million and personnel cost of City Council Members of \$1,814,173.

**FOOD AND BEVERAGE EXPENDITURES:**

FY 2024/25 Proposed	Description of each Service/Event that requires the purchase of food and/or beverages	Explanation that the Service/Event serves a public purpose
\$ 4,500	Food for City Council events and public meetings	Provide for continuity of work coverage due to lengthy public meetings or events.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is \$125,461 on the capital outlay carryforwards schedule for Council Staff Services related to computer equipment purchases. Council Staff Services intends to expend these funds in FY 2023/24. See recommendation below.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None. Note employee cap does not include the 19 Council Members which will be appropriated separately via Ordinance 2024-513. The employee cap will then be increased by 19 from 65 to 84.

**HIGHLIGHTS:**

	2023/24 Adopted	2024/25 Proposed	\$ Change from FY 24	% Change from FY 24	
Council Auditor	\$ 3,118,097	\$ 3,392,520	\$ 274,423	8.80%	A
Council President Expense Account	\$ 2,910,000	\$ 10,000	\$ - 2,900,000	-99.66%	B
Council Staff Services	\$ 7,793,668	\$ 7,708,462	\$ - 85,206	-1.09%	C
Direct Expenditures	\$ 1,996,473	\$ 2,072,598	\$ 76,125	3.81%	D
<u>Value Adjustment Board</u>	<u>\$ 641,655</u>	<u>\$ 653,137</u>	<u>\$ 11,482</u>	<u>1.79%</u>	E
<b>Departmental Total</b>	<b>\$ 16,459,893</b>	<b>\$ 13,836,717</b>	<b>\$ - 2,623,176</b>	<b>-15.94%</b>	

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**PROPOSED BUDGET BOOK – Page #83-85**

- A** The increase of \$274,423 in the Council Auditor’s Office is primarily due to:
- An increase of \$220,724 in pension costs mainly due to increases in the required contributions to the pension plans.
  - An increase of \$48,031 in salaries mainly due to the impact of 2% merit increases provided during FY 2023/24 and CPA related increases.
- These were partially offset by a decrease of \$9,700 in Miscellaneous Services and Charges due to the expenses of a peer review in FY 2023/24 that will not be needed again until FY 2026/27.
- B** The decrease is due to the removal of the Council President contingency of \$2,900,000 that was funded in FY 2023/24.
- C** The decrease of \$85,206 in Council Staff Services is primarily due to the following:
- A decrease of \$268,632 in OGC legal allocation due to recent usage.
  - A decrease of \$118,314 in ISA – Building Cost Allocation – St James mainly due to a one time direct charge for new carpeting in the Council Chambers and Green Room in FY 2023/24.
  - A decrease of \$38,456 in Other Professional Services primarily due to lower costs for Comcast services and ordinance publishing.
- These were partially offset by the following:
- An increase of \$243,409 in salaries mainly due to the impact of pay grade changes of 13.9% from the passage of 2023-810-E, 5% COLA increases provided during FY 2023/24, and to reclassify the vacant Information Systems Administrator position to a Legislative Services Manager position in City Council Staff Services.
  - An increase of \$81,900 in pension costs is mainly due to increases in the required contributions to the pension plans and the salary increases noted above.
  - An increase of \$54,178 in part-time salaries mainly due to additional JSO security.
- D** The increase of \$76,125 in Council Direct Expenditures is primarily due to an increase in the contingency for Council Member salaries of \$76,884 based on the salary elections by City Council Members and the anticipated increase in the allowable salary pursuant to law.
- E** The increase of \$11,482 in the Value Adjustment Board is primarily due to an increase of \$10,816 in pension costs due to increases in the required contributions to the pension plans, an increase of \$7,294 in computer system maintenance and security mainly due to application maintenance charges, and an increase of \$6,407 in salaries mainly due to 5% COLA increases provided during FY 2023/24. This is partially offset by a decrease of \$10,000 in overtime salaries based on recent usage.

**RECOMMENDATION:**

We recommend that the capital outlay carryforward request of \$125,461 be removed from Schedule AF since these funds will be expended in FY 2023/24. This has no impact on the Special Council Contingency.

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**PROPOSED BUDGET BOOK - Page # 86 - 88**

**BACKGROUND:**

This fund accounts for the first two-cents (of the total six-cents) tax levy on lodging within Duval County. The Tax Collector collects the Tourist Development Tax and remits it to the City for appropriation by the City Council. The Duval County Tourist Development Council (TDC) is the appointed body charged with implementing and administering the Tourist Development Plan adopted by City Council. The six Tourist Development Plan components as authorized under Ordinance Code Chapter 666 (Duval County Tourist Development Plan) include:

- 1) Tourism Marketing, Sales, Experiences and Promotion,
- 2) Planning and Research,
- 3) Event Grants,
- 4) Development,
- 5) Contingency for any uses authorized under 125.0104(5)(a), Florida Statutes, and
- 6) Promotion of the Jacksonville Equestrian Center.

**REVENUE:**

1. Bed / Tourist Development Tax
  - This represents the anticipated two cent tax levy on lodging for FY 2024/25 based on year to date actual revenue.
2. Investment Pool / Interest Earnings
  - This is the anticipated interest earnings for FY 2024/25.

**EXPENDITURES:**

1. Salaries
  - The increase of \$11,741 is due to salary increases as approved by the TDC to be effective October 1, 2024.
2. Other Operating Expenses
  - The net decrease of \$324,953 is directly related to lower estimated tax revenue resulting in less dollars being available for Tourist Plan components. The net decrease to Other Operating Expenses is detailed on the table on the following page.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 CITY COUNCIL  
 TOURIST DEVELOPMENT COUNCIL (FUND 10301)**

**PROPOSED BUDGET BOOK - Page # 86 - 88**

Plan Component	FY 23/24 Council Approved	FY 24/25 Mayor's Proposed	Increase/ (Decrease)
Tourism Marketing, Sales, Experiences and Promotion			
Destination Experience	\$ 1,249,694	\$ 1,385,817	\$ 136,123
Marketing Services	4,543,525	4,632,956	89,431
Convention and Group Sales	1,664,747	1,685,391	20,644
Planning and Research	150,000	100,000	(50,000)
Event Grants	1,441,250	1,329,875	(111,375)
Remaining to spend in accordance with any Tourist Development Plan Component	1,053,820	644,544	(409,276)
Administration	18,930	18,430	(500)
<b>Total Other Operating Expenses</b>	<b>\$ 10,121,966</b>	<b>\$ 9,797,013</b>	<b>\$ (324,953)</b>

3. Indirect Cost

- This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services, and City Council) as calculated by the City’s independent consulting firm.

4. Transfers to Other Funds

- The FY 2024/25 transfer to other funds of \$688,552 represents a transfer to the TDC Special Revenue Fund to fund the Tourist Development Plan components that are budgeted within that fund (Development, Contingency, Convention Grants, Sponsorships, and Promotions, and Promotion of the Jacksonville Equestrian Center).

**SERVICE LEVEL CHANGES:**

No significant service level change.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATION:**

We recommend that Budget Ordinance Schedule W be revised to correct the Administration amount from \$320,192 to \$320,134 and expenditures for the Remaining to be spent in accordance with any Tourist Development Plan Component from \$644,486 to \$644,544. This will align the schedule with the amounts in the budget and has no impact on Special Council Contingency.

**Duval County Tourist Development Council  
FY 24/25 Budget**

**REVENUE**

Tourist Development Taxes	\$ 10,534,102
Interest Earnings	428,216
Transfer from Fund Balance	-0-
<b>Total Revenue</b>	<b>\$ 10,962,318</b>

**EXPENDITURES**

**Plan Components**

(1) Tourism Marketing, Sales, Experiences and Promotion	
Destination Experience	\$ 1,385,817
Marketing Services	4,632,956
Convention and Group Sales	1,685,391
Convention Grants, Sponsorships and Promotion	600,000
Total Tourism Marketing, Sales, Experiences and Promotion	8,304,164
(2) Planning and Research	100,000
(3) Event Grants	1,329,875
(4) Development Account	1
(5) Contingency Account	250,000
(6) Promotion of the Equestrian Center	13,600
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-6 listed above)	644,544
<b>Total Plan Components</b>	<b>\$ 10,642,184</b>
Administration	320,134
<b>Total Expenditures</b>	<b>\$ 10,962,318</b>

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
CITY COUNCIL  
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)**

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**PROPOSED BUDGET BOOK - Page # 89-90**

**BACKGROUND:**

The Tourist Development Special Revenue fund is an “all years” fund that was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the Contingency, Development, Equestrian Center Grants, and Convention Grants, Sponsorships and Promotions accounts of the 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 Equestrian Center Grants account is to be used for equestrian center grant awards and does not require further City Council approval. The Convention Grants, Sponsorships and Promotions account is to be used for convention grants, sponsorships and promotions and does not require further City Council approval.

**REVENUE:**

1. Investment Pool / Interest Earnings
  - This is the anticipated interest earnings for FY 2024/25.
2. Transfers From Other Funds
  - The proposed budget of \$688,552 represents a transfer from the Tourist Development Council Fund 10301 to fund the expenditures described below.

**EXPENDITURES:**

1. Other Operating Expenses
  - The proposed budget of \$613,600 includes \$600,000 for Convention Grants, Sponsorships and Promotions and \$13,600 for Equestrian Center Grants as approved by TDC.
2. Contingencies
  - The proposed budget of \$250,001 includes \$250,000 for the Contingency plan component and \$1 for the Development plan component as approved by TDC.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions or part-time hours in this fund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
OFFICE OF GENERAL COUNSEL  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – Page # 221 - 222**

**BACKGROUND:**

The General Fund/General Services District portion of the Office of General Counsel consists of the Duval Legislative Delegation and funds set aside for legal settlements.

**EXPENDITURES:**

1. Salaries:
  - The decrease of \$5,126 is a result of staff turnover.
2. Professional and Contractual Services:
  - The decrease of \$1,999,999 was for the one-time use of special outside legal counsel associated with the stadium negotiations in FY 2023/24.
3. Other Operating Expenditures:
  - This amount is mainly made up of the \$100,000 for small judgements and settlements under \$50,000.
4. Supervision Allocation:
  - This represents the personnel costs of the Delegation Coordinator that are allocated to the Office of General Counsel internal service fund (Fund 55101). The change is due to a change in the allocation of time, which results in more costs being allocated to the Office of General Counsel internal service fund (Fund 55101).

**SERVICE LEVEL CHANGES:**

The funding added for stadium negotiations in FY 2023/24 has been removed since it is not needed.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
OFFICE OF GENERAL COUNSEL (FUND 55101)**

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**PROPOSED BUDGET BOOK - Page # 223 - 225**

**BACKGROUND:**

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, school board, independent authorities, constitutional offices, and boards/commissions of the government.

**REVENUE:**

- Internal Service Revenue:
  - The decrease of \$107,494 is driven by decreased costs noted below.
  
- Miscellaneous Revenue:
  - The \$15,000 represents charges for copies in litigation cases and for various public records requests.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$190,106 is the net impact of employee turnover as well as some salary increases during FY 2023/24.
  
2. Salary & Benefit Lapse:
  - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2023/24.
  
3. Pension Costs:
  - The net increase of \$99,428 is primarily due to an increase in the required contribution to the pension plan as well as the personnel changes noted above.
  
4. Internal Service Charges:
  - The decrease of \$49,274 is primarily due to a decrease of \$39,211 for computer systems maintenance and security and a decrease of \$13,533 to building cost allocations for the St. James building.
  
5. Insurance Costs and Premiums:
  - The increase of \$134,857 is primarily due to an increase in general liability insurance due to a recent claim.
  
6. Professional and Contractual Services:
  - The decrease of \$279,337 is primarily due to a one-time reduction due to large carryforwards.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 OFFICE OF GENERAL COUNSEL (FUND 55101)**

**PROPOSED BUDGET BOOK - Page # 223 - 225**

7. Other Operating Expenses:

- The decrease of \$13,027 is primarily due to a decrease of \$6,656 in travel expenses, a decrease of \$3,371 in dues and subscriptions, and a decrease of \$2,000 in office supplies all based on actual usage.

8. Supervision Allocation:

- This represents the personnel costs of the Delegation Coordinator that are allocated to this fund from the General Fund/General Services District for the portion of the work the employee performs related to this fund.

9. Cash Carryover:

- The decrease of \$150,000 is to remove the cash carryover from FY 2023/24 associated with correcting a billing allocation during the budget process during FY 2023/24.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There is no change to the overall cap.

**FOOD AND BEVERAGES EXPENDITURES:**

FY24/25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$2,500	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	The OGC finds benefit to having settlement and arbitration meetings at City Hall, access to staff, documents and personnel. In order to facilitate these day long, week long meetings, it is customary to provide light refreshments in order to continue to work.

**RECOMMENDATION:**

We recommend a correction to the Food and Beverages Schedule to update the language which was cut off in the final sentence. The table above reflects the change and there is no impact to Special Council Contingency.