

OFFICE OF THE COUNCIL AUDITOR

FY 2025/2026 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Raul Arias - Chair
Nick Howland - Vice Chair
Joe Carlucci
Rory Diamond
Will Lahnen
Ju'Coby Pittman
Ron Salem



Meeting #1
August 7, 2025

**COUNCIL AUDITOR’S OFFICE
TABLE OF CONTENTS
MEETING #1**

Summary of Budget Legislation	3
Budget Timeline Overview	5
Summary of Ad Valorem Tax Calculations.....	7
Sample Residential Ad Valorem Calculations.....	8
City & Independent Agencies Budget Summary	11
Summary of Budgets.....	12
Summary of Employee Caps by Fund	13
Overall Employee Cap Reconciliation	14
General Fund/GSD Employee Cap by Department	15
Personnel Expenses – General Fund-GSD.....	17
Salary and Benefits Lapse Schedule	18
General Fund/GSD Schedule of Revenues (and Footnotes)	19
Fund Balance Use History	24
General Fund/GSD Schedule of Expenditures (and Footnotes)	25
Debt Overview	36
Schedule B3 (5 Year Projection)	37
Public Service Grant Funding.....	39
Review of Budget Ordinance Waivers.....	41
Review of Budget Ordinance Provisions	47
Review of Budget Ordinance Direct Contracts.....	50
Mental Health Offender Program	85
Journey Forward	86
Property Appraiser	88
Fire & Rescue – General Fund.....	91
Fire & Rescue – Opioid Settlement	101
Fire & Rescue – Building Inspection.....	103
Fire & Rescue – Homelessness Initiatives Special Revenue Fund	106
Office of the Sheriff.....	109
911 Emergency User Fee	122
City Council.....	124
Tourist Development Council.....	127
General Counsel.....	131
Emergency Contingency	134

FY 2025/26 BUDGET LEGISLATION

2025-316-E Property Appraiser's 2025/26 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.

2025-500-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 9, 2025, public hearing for City Council to consider the millage rates and the tentative budget.

2025-501 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).

2025-502 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).

2025-503 Millage Levy Ordinance

Establishes millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).

2025-504 Budget Ordinance

Approves the budgets for the City and its Independent Agencies.

2025-505 Five-Year Capital Improvement Plan (CIP)

Adopts the five-year CIP (FY 2025/26 through FY 2029/30).

2025-506 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.

2025-507 Five-Year IT System Development Program ("ITECH Projects")

Adopts the five-year (FY 2025/26 through FY 2029/30) IT System Development Program ("ITECH Projects").

2025-508 Adopting the Sales Tax Growth Rate

Adopts the annual growth rate as recommended by the administration for the future pension liability surtax proceeds.

FY 2025/26 BUDGET LEGISLATION

2025-509 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.

2025-510 Opioid Settlement

Approves the appropriation of \$5,222,642 of Opioid Settlement Funds from a designated special council contingency to provide funding for Opioid and Substance Use Disorder Settlement Proceeds Grants.

2025-511 Kids Hope Alliance

Approves the appropriation of program funding of \$50,073,032 from designated special council contingencies within the Kids Hope Alliance Funds.

2025-512 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.

2025-513 City Council Member Salaries and Benefits

Approves the appropriation of \$1,855,800 from a designated special council contingency for City Council Member Salaries and Benefits.

2025-514 JTA Paratransit

Approves the appropriation of \$1,856,342 to JTA from the City's General Fund for the City's contribution to JTA for the paratransit program and approves the appropriation of JTA's Operating and Capital Budgets.

FY 2025/26 BUDGET TIMELINE OVERVIEW

2025

January 1	<p>This is the effective date of property valuation.</p> <ul style="list-style-type: none">• 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	<p>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.</p>
July 1	<p>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.</p>
July 14	<p>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.</p>
July 15	<p>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.</p>
August 4	<p>Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:</p> <ul style="list-style-type: none">• 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	<p>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.</p> <p>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.</p>
August 24	<p>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.</p>
September 9	<p>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.</p>
September 20	<p>Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.</p>

FY 2025/26 BUDGET TIMELINE OVERVIEW

September 23	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 26	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: <ul style="list-style-type: none">• 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: <table><tr><td>4 percent - November</td><td>3 percent - December</td></tr><tr><td>2 percent - January</td><td>1 percent - February</td></tr></table>	4 percent - November	3 percent - December	2 percent - January	1 percent - February
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.				

2026

March 31	Taxes are due without any discount or penalty.
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CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
FISCAL YEAR 2025/26 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
2024/25 Preliminary Taxable Values	\$ 98,507,990,525	\$ 10,055,233,332	\$ 76,751,310	\$ 108,639,975,167
Operating Millage Rates	11.3169	8.0262	9.5260	
Council Approved Total Estimated Revenues	\$ 1,064,638,849	\$ 77,073,575	\$ 698,232	\$ 1,142,410,656
Less Tax Increment Amounts	\$ (27,358,174)	\$ (11,363,655)	\$ -	\$ (38,721,829)
Net to the General Fund GSD	\$ 1,037,280,676	\$ 65,709,919	\$ 698,232	\$ 1,103,688,827

FY 2025/26 BUDGET

2025/26 Preliminary Taxable Values	\$ 106,323,175,564	\$ 10,822,714,284	\$ 84,641,229	\$ 117,230,531,077
Less New Construction	(3,127,247,325)	(157,628,553)	(1,536,921)	(3,286,412,799)
Taxable Value of Property Existing Last Year	<u>\$ 103,195,928,239</u>	<u>\$ 10,665,085,731</u>	<u>\$ 83,104,308</u>	<u>\$ 113,944,118,278</u>
Operating Millage Rate	11.3169	8.0262	9.5260	
Estimated Revenues BEFORE NEW CONSTRUCTION	<u>\$ 1,115,304,390</u>	<u>\$ 81,748,106</u>	<u>\$ 756,027</u>	<u>\$ 1,197,808,524</u>
Increased Revenue on Property Existing Last Year	\$ 50,665,541	\$ 4,674,531	\$ 57,795	\$ 55,397,868

Change in budgeted Ad Valorem Revenues, as a percent.

4.85%

Estimated Revenues

ON NEW CONSTRUCTION

<u>\$ 33,798,162</u>	<u>\$ 1,208,226</u>	<u>\$ 13,982</u>	<u>\$ 35,020,370</u>
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Change in budgeted Ad Valorem Revenues from new construction, as a percent.

3.07%

Total Estimated Revenues Increase

<u>\$ 84,463,703</u>	<u>\$ 5,882,758</u>	<u>\$ 71,777</u>	<u>\$ 90,418,237</u>
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Change in budgeted Ad Valorem Revenues, as a percent.

7.91%

Total Proposed Estimated Revenues

<u>\$ 1,149,102,552</u>	<u>\$ 82,956,332</u>	<u>\$ 770,009</u>	<u>\$ 1,232,828,893</u>
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Net to the General Fund GSD

Total Proposed Estimated Revenues	\$ 1,149,102,552	\$ 82,956,332	\$ 770,009	\$ 1,232,828,893
Less Tax Increment Amounts	\$ (29,654,784)	\$ (12,014,335)	\$ -	\$ (41,669,119)
Net to the General Fund GSD	\$ 1,119,447,768	\$ 70,941,997	\$ 770,009	\$ 1,191,159,775

2025/26 ROLLED BACK RATES

10.8614	7.5765	8.7743
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2025/26 RATES AS PRESENTED ABOVE

11.3169	8.0262	9.5260
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PERCENT ABOVE (BELOW) ROLLED BACK

4.19%	5.94%	8.57%
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COUNCIL VOTE REQUIREMENT

Majority	Two-thirds	Two-thirds
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The Mayor's proposed 2025/26 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 2024 RATES TO THE MAYOR'S PROPOSED 2025 RATE**

2024 ASSESSED VALUE OF \$150,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2024 Tax Rates	2025 Proposed Tax Rates	Change from 2024 to 2025	
(1) Assessed Value	\$ 150,000	\$ 154,350	\$ 4,350	2.90%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 125,000	\$ 129,350	\$ 4,350	3.48%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 100,000	\$ 104,350	\$ 4,350	4.35%

MILLAGE RATES

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.3400	6.3430	0.0030	0.05%
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%
Total Millage	17.8650	17.8680	0.0030	0.02%

AD VALOREM TAXES

Local Government, GSD	\$ 1,131.69	\$ 1,180.92	\$ 49.23	4.35%
Duval County School Board	\$ 792.50	\$ 820.47	\$ 27.97	3.53%
St John's Water Mgmt. District	\$ 17.93	\$ 18.71	\$ 0.78	4.35%
Florida Inland Navigation District	\$ 2.88	\$ 3.01	\$ 0.13	4.51%
Total Tax Bill	\$ 1,945.00	\$ 2,023.11	\$ 78.11	4.02%
Less Four Percent Discount for Payment in November	\$ (77.80)	\$ (80.92)	\$ (3.12)	4.01%
Net Tax Bill	\$ 1,867.20	\$ 1,942.19	\$ 74.99	4.02%

Footnotes:

1. This is based on an assessed value of \$150,000 for tax year 2024 increased by CPI of 2.9%.
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 2024 RATES TO THE MAYOR'S PROPOSED 2025 RATE

2024 ASSESSED VALUE OF \$200,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2024 Tax Rates	2025 Proposed Tax Rates	Change from 2024 to 2025	
(1) Assessed Value	\$ 200,000	\$ 205,800	\$ 5,800	2.90%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 175,000	\$ 180,800	\$ 5,800	3.31%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 150,000	\$ 155,800	\$ 5,800	3.87%

MILLAGE RATES

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.3400	6.3430	0.0030	0.05%
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%
Total Millage	17.8650	17.8680	0.0030	0.02%

AD VALOREM TAXES

Local Government, GSD	\$ 1,697.54	\$ 1,763.17	\$ 65.63	3.87%
Duval County School Board	\$ 1,109.50	\$ 1,146.81	\$ 37.31	3.36%
St John's Water Mgmt. District	\$ 26.90	\$ 27.93	\$ 1.03	3.83%
Florida Inland Navigation District	\$ 4.32	\$ 4.49	\$ 0.17	3.94%
Total Tax Bill	\$ 2,838.26	\$ 2,942.40	\$ 104.14	3.67%
Less Four Percent Discount for Payment in November	\$ (113.53)	\$ (117.70)	\$ (4.17)	3.67%
Net Tax Bill	\$ 2,724.73	\$ 2,824.70	\$ 99.97	3.67%

Footnotes:

1. This is based on an assessed value of \$200,000 for tax year 2024 increased by CPI of 2.9%.
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 2024 RATES TO THE MAYOR'S PROPOSED 2025 RATE**

2024 ASSESSED VALUE OF \$250,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2024 Tax Rates	2025 Proposed Tax Rates	Change from 2024 to 2025	
(1) Assessed Value	\$ 250,000	\$ 257,250	\$ 7,250	2.90%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 225,000	\$ 232,250	\$ 7,250	3.22%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 200,000	\$ 207,250	\$ 7,250	3.62%

MILLAGE RATES

Local Government, GSD	11.3169	11.3169	0.0000	0.00%
Duval County School Board	6.3400	6.3430	0.0030	0.05%
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%
Total Millage	17.8650	17.8680	0.0030	0.02%

AD VALOREM TAXES

Local Government, GSD	\$2,263.38	\$ 2,345.43	\$ 82.05	3.63%
Duval County School Board	\$1,426.50	\$ 1,473.16	\$ 46.66	3.27%
St John's Water Mgmt. District	\$ 35.86	\$ 37.16	\$ 1.30	3.63%
Florida Inland Navigation District	\$ 5.76	\$ 5.97	\$ 0.21	3.65%
Total Tax Bill	\$3,731.50	\$ 3,861.72	\$ 130.22	3.49%
Less Four Percent Discount for Payment in November	\$ (149.26)	\$ (154.47)	\$ (5.21)	3.49%
Net Tax Bill	\$3,582.24	\$ 3,707.25	\$ 125.01	3.49%

Footnotes:

1. This is based on an assessed value of \$250,000 for tax year 2024 increased by CPI of 2.9%.
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**

	FY 2024/25		FY 2025/26	
	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	\$ 178,311,034		\$ 185,153,535	
Capital	31,997,000		49,940,000	
Total Jacksonville Aviation Authority	\$ 210,308,034	\$ -	\$ 235,093,535	\$ -
Jacksonville Port Authority				
Excess Telecommunications and Other Contributions		\$ (13,977,910)		\$ (13,513,769)
Operations	\$ 84,825,980		\$ 91,081,838	
Capital	296,290,080		173,116,552	
Total Jacksonville Port Authority	\$ 381,116,060	\$ (13,977,910)	\$ 264,198,390	\$ (13,513,769)
Police and Fire Pension Fund	\$ 16,238,315	\$ -	\$ 18,282,960	\$ -
Business Improvement District	\$ 3,066,887	\$ (804,877)	\$ 3,059,486	\$ (804,877)
Jacksonville Housing Finance Authority	\$ 444,279	\$ -	\$ 1,995,611	\$ -
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		\$ (1,812,937)		\$ (1,856,342)
Constitutional Gas Tax		(4,920,949)		(4,739,612)
Local Option Gas Tax per Interlocal Agreement		(37,800,596)		(36,129,360)
Discretionary Transportation Half Cent Sales Tax		(130,616,426)		(137,328,562)
Operations	\$ 186,620,080		\$ 185,355,564	
Capital	53,808,133		46,184,643	
Total Jacksonville Transportation Authority	\$ 240,428,213	\$ (175,150,908)	\$ 231,540,207	\$ (180,053,876)
J E A				
Electric Operations	\$ 1,358,189,612	\$ 97,708,817	\$ 1,595,319,273	\$ 108,263,018
Electric Capital	306,794,000		405,939,000	
Water & Sewer Operations	633,627,491	39,715,679	759,049,114	30,535,723
Water & Sewer Capital	566,523,000		573,877,000	
Electric and Water One-Time Payment	-	-	-	40,000,000
District Energy System Operations	13,574,930		15,093,929	
District Energy System Capital	18,000,000		37,576,000	
Total JEA	\$ 2,896,709,033		\$ 3,386,854,316	
Total Contribution to City General Fund		\$ 137,424,496		\$ 178,798,741
Total of City Independent Agencies	\$ 3,748,310,821	\$ (52,509,199)	\$ 4,141,024,505	\$ (15,573,781)
Contribution to Shands Jacksonville		(56,000,000)		(56,000,000)
Net General Government Contributions		\$ (108,509,199)		\$ (71,573,781)
Total of Jacksonville General Government Budget	\$ 4,540,838,976		\$ 5,062,088,053	
Total Budget, General Government and Independent Agencies	\$ 8,289,149,797		\$ 9,203,112,558	

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

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED 2025/26 BUDGET
SUMMARY OF BUDGET BY FUND

	FY 24-25 COUNCIL APPROVED	FY 25-26 MAYOR'S PROPOSED
General Fund		
00111 General Fund Operating	1,883,324,129	2,017,752,830
00112 Mosquito Control State 1	81,324	47,503
00113 Special Events - General Fund	10,994,170	11,307,824
00116 Downtown Economic Development Fund	250,000	39,000,000
00119 Emergency Reserve	128,783,184	133,841,906
00129 OED Economic Development Incentives and Grants	0	9,700,000
00131 Journey Forward	600,000	2,000,000
00191 Property Appraiser	14,381,774	13,906,407
00192 Clerk Of The Court	5,277,026	5,239,708
00193 Tax Collector	25,852,105	26,482,391
TOTAL General Fund	2,069,543,712	2,259,278,569
Permanent Fund		
05100 Permanent Fund	0	37,535
TOTAL Permanent Fund	0	37,535
Special Revenue Fund		
10100 Planning, Economic Dev & Concur Mgmt	843,123	25,740,289
10200 Air Pollution Control & Monitoring	584,581	729,230
10300 Sports, Convention & Tourism Development	12,025,870	12,648,391
10400 Transportation	213,207,426	215,691,954
10700 Emergency 911	8,945,421	9,018,972
10800 Tax Increment District	44,300,148	69,013,656
10900 Kids Hope Alliance	54,812,114	57,816,080
11000 Better Jacksonville Trust Fund	520,504,005	187,060,074
11100 Homelessness Initiatives Fund	2,240,000	6,508,478
11300 Maintenance, Parks & Recreation	9,695,728	10,053,329
11400 Other Federal, State & Local Grants	500,000	500,000
11500 General Government	2,960,785	2,509,030
15000 General Government	39,962,782	41,177,493
TOTAL Special Revenue Fund	910,581,983	638,466,976
Capital Project Fund		
32000 General Projects	294,307,350	338,741,826
TOTAL Capital Project Fund	294,307,350	338,741,826
Enterprise Fund		
41000 Public Parking System	5,941,496	4,802,168
42000 Motor Vehicle Inspections	419,632	426,040
43000 Solid Waste	235,492,274	245,723,059
44000 Stormwater Services	46,077,181	46,920,168
45000 Equestrian Center	557,565	667,260
46000 Sports Complex Capital	9,552,419	10,098,650
47000 City Venues	325,048,337	403,489,831
TOTAL Enterprise Fund	623,088,904	712,127,176
Internal Service Fund		
51000 Fleet Management	86,539,510	72,913,537
52000 Copy Center	2,681,659	2,662,421
53000 Information Technology	71,303,675	54,546,355
54000 Public Works - Public Buildings	58,385,971	56,394,789
55000 General Counsel's Office	14,253,459	14,446,464
56100 COJ Self Insurance	72,698,501	57,689,484
56200 COJ Group Health	104,335,042	105,390,266
56300 COJ Insured Programs	20,334,976	18,769,126
57000 Debt Management Funds	188,496,610	705,214,453
TOTAL Internal Service Fund	619,029,403	1,088,026,895
Trust and Agency Fund		
65100 Pension Trust Fund	24,287,624	25,409,076
TOTAL Trust and Agency Fund	24,287,624	25,409,076
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	4,540,838,976	5,062,088,053

Council Auditor's Office
Mayor's Proposed FY 2025/26 Budget
Summary of Employee Caps by Fund

		FY 24-25 COUNCIL APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM FY 24-25
General Funds				
00111	General Fund - GSD	6,813	6,819	6
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
Total General Funds		7,229	7,235	6
Special Revenue Funds				
10101	Concurrency Management System	7	7	0
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	1	1	0
10901	Kids Hope Alliance Fund	42	42	0
11103	Homelessness Initiatives Special Revenue Fund	-	7	7
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	189	195	6
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	4	3
Total Special Revenue Funds		311	327	16
Enterprise Funds				
41102	Public Parking	36	36	0
42101	Motor Vehicle Inspection	4	4	0
43101	Solid Waste Disposal	116	115	(1)
44101	Stormwater Service	53	56	3
Total Enterprise Funds		209	211	2
Internal Service Funds				
51101	Fleet Management - Operations	97	90	(7)
51102	Fleet Management - Vehicle Replacement	3	3	0
52101	Copy Center	5	5	0
53101	Information Technologies	123	122	(1)
53102	Radio Communication	11	11	0
54101	Public Building Allocations	61	61	0
55101	Office of General Counsel	79	76	(3)
56101	Self Insurance	25	26	1
56201	Group Health	9	9	0
56301	Insured Programs	9	8	(1)
Total Internal Service Funds		422	411	(11)
Trust And Agency Funds				
65101	General Employees Pension	5	5	0
Total Trust And Agency Funds		5	5	0
TOTAL EMPLOYEE CAP FOR ALL FUNDS		8,176	8,189	13

Council Auditor's Office
Mayor's Proposed FY 2025/26 Budget
Overall Employee Cap Reconciliation

FY 2024/2025 Council Approved Employee Cap (City-Wide)	8,176	
Net Change in Positions during FY 2024/2025	(6)	A
Sub-total FY 2024/2025	8,170	
Positions Added in Mayor's Proposed FY 2025/2026 Budget	51	B
Positions Eliminated in Mayor's Proposed FY 2025/2026 Budget	(32)	C
Proposed FY 2025/2026 Employee Cap (City-Wide)	8,189	

Notes:

A The net positions eliminated (6) during FY 2024/25 were:

General Fund/GSD (net 13 positions eliminated)

- 16 positions eliminated at the Sheriff's Office (redlined and outsourced - Misdemeanor Probation Program)
- 3 positions added at the Office of Administrative Services (Animal Care and Control Division - 2025-68-E)

Non-General Fund/GSD (7 positions added)

- 7 positions added for the Homelessness Initiatives Special Revenue Fund (11103) within JRFD (2024-713-E)

B The positions added (51) in the proposed budget for FY 2025/26 are:

General Fund/GSD (38 positions)

- 23 positions at JFRD (22 positions for Fire Station 66 and 1 position for Neptune Beach for inspections)
- 9 positions at the Sheriff's Office
- 3 positions at the Medical Examiner Office
- 3 positions at the Courts

Non-General Fund/GSD (13 positions)

- 6 positions in the Building Inspections Fund (15104)
- 3 positions in the Tree Protection Fund (15304)
- 3 positions to be transferred into the Stormwater Service Fund (44101)*
- 1 position in the Self Insurance Fund (56101)

C The positions eliminated (32) in the proposed budget for FY 2025/26 are:

General Fund/GSD (19 positions)

- 4 positions at the Neighborhoods Department (mostly outsourcing of the mosquito control aviation program)
- 4 positions at the Public Libraries
- 3 positions at the Finance Department
- 2 positions at the Public Works Department
- 2 positions at the Office of Administrative Services
- 2 positions to be transferred out in the General Fund/GSD*
- 1 position at the Office of Economic Development Office
- 1 position at the Parks, Recreation and Community Services Department

Non-General Fund/GSD (13 positions)

- 7 positions in the Motor Pool Fund (51101) within Fleet Department
- 3 positions in the Office of the General Counsel (Fund 55101)
- 1 position in the Information Technologies (53101) within Technology Solutions Department
- 1 position in the Insured Programs Fund (56301) within Finance Department
- 1 position to be transferred out of the Solid Waste Disposal Fund (43101)*

* The analysis above includes transfers in the proposed budget in order to show the changes in the funds/departments (transfers between departments that occurred during the FY 2024/25 are not included in the analysis above but are included in the analysis for each department in the General Fund/GSD on the next page).

Council Auditor's Office
Mayor's Proposed FY 2025/26 Budget
Employee Cap By Department

General Fund/GSD	FY 24-25 Council Approved	FY 25-26 Mayor's Proposed	Change From FY 24-25
FULL TIME EMPLOYEE POSITIONS			
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Courts	7	10	3
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Finance	83	80	-3
Fire and Rescue	1,902	1,925	23
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	35	38	3
Military Affairs and Veterans	14	14	0
Neighborhoods	104	101	-3
Office of Administrative Services	155	153	-2
Office of Economic Development	20	19	-1
Office of Ethics, Compliance & Oversight	3	3	0
Office of General Counsel	1	1	0
Office of the Inspector General	12	12	0
Office of the Mayor	23	23	0
Office of the Sheriff	3,390	3,383	-7
Office of Sports and Entertainment	5	6	1
Parks, Recreation & Community Services	255	253	-2
Planning and Development	38	37	-1
Public Library	310	307	-3
Public Works	289	287	-2
Supervisor of Elections	34	34	0
TOTAL FULL TIME EMPLOYEE POSITIONS			
GENERAL FUND - GENERAL SERVICES DISTRICT	<u>6,813</u>	<u>6,819</u>	<u>6</u>

Overall Explanation:

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

Courts: 3 positions are proposed to be added.

Finance: 3 positions are proposed to be eliminated.

JFRD: 23 positions are proposed to be added (22 for fire station #66 and 1 for inspections at Neptune Beach).

Medical Examiner: 3 positions are proposed to be added as part of the budget process.

Neighborhoods: the net decrease of 3 positions is due to:

- 1 position was transferred in from the Planning and Development Department during FY 2024/25;
- 4 positions are proposed to be eliminated.

Office of Administrative Services: the net decrease of 2 positions is due to:

- 3 positions were added in FY 2024/25;
- 3 positions are proposed to be moved to the Stormwater Service Fund (44101);
- 2 positions are proposed to be eliminated.

Office of Economic Development: 1 position is proposed to be eliminated.

Council Auditor's Office
Mayor's Proposed FY 2025/26 Budget
Employee Cap By Department

Office of the Sheriff: There is a net reduction of 7 positions due to eliminating 16 positions that were redlined as part of the FY 24/25 budget process due to outsourcing the Misdemeanor Probation Program which is slightly offset by the addition of 9 positions (7 completely new and 2 being added back that had been transferred to the Administration previously).

Office of Sports and Entertainment: 1 position was transferred in from the Public Works Department during FY 2024/25.

Parks, Recreation & Community Services: the decrease of two positions is due to 1 position being proposed to be eliminated and 1 position that was transferred out to the Public Library in FY 2024/25.

Planning and Development: 1 position was transferred out to the Neighborhoods Department during FY 2024/25.

Public Library: the decrease of three positions is due to 4 positions are proposed to be eliminated, and 1 position that was transferred in from the Parks, Recreation & Community Services Department in FY 2024/25.

Public Works: the net decrease of 2 positions is due to:

- 2 positions are proposed to be eliminated
- 1 position is proposed to be transferred in from the Solid Waste Disposal Fund (43101)
- 1 position was transferred out to the Office of Sports and Entertainment during FY 2024/25

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2025/26 BUDGET**

	2024/2025 Council Approved	2025/2026 Mayor's Proposed	\$ Change	% Change	
(A) SALARIES	\$ 608,619,291	\$ 731,948,235	\$ 123,328,944	20.26%	(A)
(B) EMPLOYER PROVIDED BENEFITS/PENSION COSTS	\$ 387,346,744	\$ 406,432,999	\$ 19,086,255	4.93%	(B)
SALARIES/ BENEFITS LAPSES	\$ (11,032,979)	\$ (12,649,235)	\$ (1,616,256)	14.65%	
TOTAL PERSONNEL	\$ 984,933,056	\$ 1,125,731,999	\$ 140,798,943	14.30%	

The amounts for approved budget for FY 2024/25 do not include the impact of any collective bargaining changes. There was \$58 million contingency budgeted in FY2024/25 that was set aside to address the impact of any collective bargaining agreements. Therefore, the amounts for the proposed budget for FY 2025/26 include collective bargaining increases for two (not one) years.

- (A) Overall, salary expenses within the General Fund-GSD are increasing by \$123,328,944, or 20.26%. Regular salaries are increasing by \$85,923,623, overtime is increasing by \$23,398,120, terminal leave is increasing by \$4,728,493, stand by pay is increasing by \$3,007,338, part time salaries are increasing by \$2,541,078, leave sellback is increasing by \$1,425,383, supervisory differential pay is increasing by \$1,266,348, and special pay - pensionable is increasing by \$1,087,772.

Regular salaries are increasing by \$85,923,623, primarily due to the following:

- An increase of \$51,951,962 in the Office of Sheriff is due to collective bargaining increases for FY 2024/25 and FY 2025/26.
- An increase of \$28,153,153 in the Fire and Rescue Department due to collective bargaining increases for FY 2024/25 and FY 2025/26. It is also due to additional 23 positions being added in the proposed budget.
- The remaining increase of \$5,818,508 is spread across the remaining departments within the General Fund-GSD mainly related to the increases for 2024/25 and proposed for FY 2025/26.

The increase of \$23,398,120 in overtime is primarily attributable to an increase of \$13,720,784 within the Office of the Sheriff due to collective bargaining increases for FY 2024/25 and FY 2025/26. Overtime is also increasing by \$9,048,192 within the Fire and Rescue Department to align the budget with actual expenditures and due to collective bargaining increases for FY 2024/25 and FY 2025/26.

The increase of \$4,728,493 in terminal leave is due to increases of \$2,735,024 in the Office of the Sheriff and \$1,993,469 in the Fire and Rescue Department based on the number of employees in DROP and due to collective bargaining increases for FY 2024/25 and FY 2025/26.

The increase of \$3,007,338 in stand by pay is due to increase of \$2,913,308 in the Office of the Sheriff associated with on-call pay to officers provided in accordance with the collective bargaining agreements. These dollars were previously budgeted in overtime but were broken out for easier tracking. If not broken out, the increase to overtime would have shown a larger increase.

The increase of \$2,541,078 in part time salaries is mainly attributable to an increase of \$1,989,716 for the Office of the Sheriff due to collective bargaining increases for FY 2024/25 and FY 2025/26.

The increase of \$1,425,383 in leave sellback is primarily attributable to an increase of \$1,100,246 within the Office of the Sheriff calculated based on the employees leave balances.

The increase of \$1,266,348 in supervisor differential pay is primarily attributable to an increase of \$1,273,756 within the Office of the Sheriff due to collective bargaining increases for FY 2024/25 and FY 2025/26.

The increase of \$1,087,772 in special pay - pensionable is primarily attributable to an increase of \$1,115,581 in the Fire and Rescue Department to align with actuals and adjustments to incentives from the collective bargaining agreement.

- (B) Overall, employer provided benefits/pension costs are increasing by \$19,086,255 or 4.93%. In total, defined benefit plans contributions are increasing by \$31,533,009, defined contribution plans contributions are increasing by \$9,490,496, workers' compensation is decreasing by \$13,958,630 and FOP/IAFF health and dental costs are decreasing by \$10,470,342.

Defined benefit plans contributions are increasing by \$31,533,009 based on the actuary reports.

Defined contribution plans contributions are increasing by \$9,490,496 due to employee turnover resulting in more participants and due to collective bargaining increases for FY 2024/25 and FY 2025/26.

Workers' compensation is decreasing by \$13,958,630 due to a using the discounted amount from the actuarial report instead of the undiscounted amount to calculate the cost to allocate.

FOP/IAFF health and dental costs are decreasing by \$10,470,342 based on the change to the City's contribution per the collective bargaining agreements.

General Fund/GSD - Summary of Change in Defined Benefit and Defined Contribution Pension Costs					
Pension Plan	FY 2024/25		FY 2025/26		Increase/ (Decrease)
	Rate	Amount	Rate	Amount	
General Employees' Pension Plan - DB	n/a	\$ 26,960,093	n/a	\$ 30,277,703	\$ 3,317,610
Corrections Officers' Pension Plan - DB	n/a	\$ 21,981,270	n/a	\$ 26,862,343	\$ 4,881,073
Police & Fire Pension Plan - DB	n/a	\$ 177,446,983	n/a	\$ 200,742,778	\$ 23,295,795
General Employees' Pension Plan - DC	12.00%	\$ 11,491,591	12.00%	\$ 12,264,575	\$ 772,984
Public Safety Pension Plan - DC	25.00%	\$ 32,079,661	25.00%	\$ 40,797,173	\$ 8,717,512
Jacksonville Beach Contribution - DB	n/a	\$ 324,272	n/a	\$ 443,605	\$ 119,333
FRS Pension Contribution	n/a	\$ 537,322	n/a	\$ 456,520	\$ (80,802)
TOTAL	n/a	\$ 270,821,192	n/a	\$ 311,844,697	\$ 41,023,505

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2025/26 BUDGET
SALARY AND BENEFITS LAPSE SCHEDULE**

Fund	<u>Department</u>	FY 2024/25 Approved	FY 2025/26 Proposed	Amount Inc/(Dec)	% Inc/ (Dec)
00111	Non-Departmental ¹	\$4,736,948	\$4,914,206	\$177,258	3.7%
00111	Office of the Sheriff ²	\$6,296,031	\$7,735,029	\$1,438,998	22.9%
		\$11,032,979	\$12,649,235	\$1,616,256	14.6%
00113	Special Events	\$11,731	\$30,753	\$19,022	162.2%
00191	Property Appraiser	\$148,905	\$224,522	\$75,617	50.8%
00192	Clerk of The Court	\$47,637	\$83,443	\$35,806	75.2%
00193	Tax Collector	\$326,532	\$410,166	\$83,634	25.6%
10901	Kids Hope Alliance	\$75,927	\$78,284	\$2,357	3.1%
11301	Huguenot Park	\$5,400	\$11,241	\$5,841	108.2%
11302	Kathryn A Hanna Park Improvement	\$9,064	\$20,346	\$11,282	124.5%
11308	Cecil Field Commerce Center	\$4,147	\$6,610	\$2,463	59.4%
15104	Building Inspection	\$132,735	\$191,167	\$58,432	44.0%
15204	Duval County Teen Court Programs	\$1,530	\$0	-\$1,530	-100.0%
15213	Court Costs \$65 Fee FS: 939 185	\$96,022	\$0	-\$96,022	-100.0%
41102	Public Parking	\$45,989	\$55,064	\$9,075	19.7%
43101	Solid Waste Disposal	\$211,942	\$326,113	\$114,171	53.9%
51101	Motor Pool	\$300,196	\$321,750	\$21,554	7.2%
53101	Information Technologies	\$358,674	\$419,103	\$60,429	16.8%
53102	Radio Communication	\$7,752	\$25,056	\$17,304	223.2%
54101	Public Building Allocations	\$103,747	\$121,869	\$18,122	17.5%
55101	Office of General Counsel	\$269,700	\$286,865	\$17,165	6.4%
56101	Self Insurance	\$25,220	\$34,264	\$9,044	35.9%
56201	Group Health	\$10,474	\$19,093	\$8,619	82.3%
56301	Insured Programs	\$10,951	\$12,038	\$1,087	9.9%
		\$2,204,275	\$2,677,747	\$473,472	21.5%
		\$13,237,254	\$15,326,982	\$2,089,728	15.8%

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 since these are budgeted at the actuarial dollar amount.

¹Non-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.

²Office 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 24/25 COUNCIL APPROVED	FY 25/26 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
NON-DEPARTMENTAL REVENUES*					
Ad Valorem Taxes	\$ 1,142,410,656	\$ 1,232,828,893	\$ 90,418,237	7.9%	1
Distributions To Tax Increment Districts	(38,721,830)	(41,669,119)	(2,947,289)	7.6%	
NET AD VALOREM TAXES	\$ 1,103,688,826	\$ 1,191,159,774	\$ 87,470,948	7.9%	
Charges for Services	11,228,304	12,035,670	807,366	7.2%	2
Contribution From Other Local Units (<i>see next page</i>)	137,424,496	178,798,741	41,374,245	30.1%	3
Debt Funding: Debt Management Fund	15,000,000	0	(15,000,000)	(100.0%)	4
Fines and Forfeits	769,179	758,546	(10,633)	(1.4%)	5
Franchise Fees	43,498,417	47,946,071	4,447,654	10.2%	6
Intergovernmental Revenue	24,000	27,500	3,500	14.6%	7
Investment Pool / Interest Earnings	26,772,776	25,893,597	(879,179)	(3.3%)	8
Miscellaneous Revenue	2,781,545	2,795,267	13,722	0.5%	9
Local Business Taxes	7,015,091	6,709,608	(305,483)	(4.4%)	10
Local Communication Services Tax	30,322,319	33,431,594	3,109,275	10.3%	11
Local Fuel Tax - Ninth Cent (1 Cent)	1,256,662	1,291,104	34,442	2.7%	12
State Shared Revenue (<i>see next page</i>)	240,899,762	232,561,773	(8,337,989)	(3.5%)	13
Transfers From Fund Balance	6,845,985	0	(6,845,985)	(100.0%)	14
Transfers In (<i>see next page</i>)	61,116,039	75,909,057	14,793,018	24.2%	15
Utility Service Tax	102,311,145	112,158,879	9,847,734	9.6%	16
TOTAL NON-DEPARTMENTAL REVENUES	\$ 1,790,954,546	\$ 1,921,477,181	\$ 130,522,635	7.3%	
DEPARTMENTAL REVENUES**					
Advisory Boards And Commissions	256,000	126,500	(129,500)	(50.6%)	
City Council	328,455	355,790	27,335	8.3%	
Downtown Investment Authority	8,500	6,000	(2,500)	(29.4%)	
Employee Services	750	450	(300)	(40.0%)	
Finance and Administration	87,324	72,101	(15,223)	(17.4%)	
Fire and Rescue	57,975,710	57,989,736	14,026	0.0%	
Jacksonville Human Rights Commission	39,000	20,000	(19,000)	(48.7%)	
Medical Examiner	2,260,000	2,088,092	(171,908)	(7.6%)	
Neighborhoods	377,123	341,224	(35,899)	(9.5%)	
Office of Administrative Services	1,892,418	1,564,433	(327,985)	(17.3%)	
Office of Economic Development	66,096	66,096	-	0.0%	
Office of Ethics	53,500	55,105	1,605	3.0%	
Office of the Inspector General	153,523	153,523	-	0.0%	
Office of the Sheriff	18,562,129	22,148,791	3,586,662	19.3%	
Parks, Recreation & Community Services	791,750	811,250	19,500	2.5%	
Planning and Development	1,125,000	1,175,000	50,000	4.4%	
Public Library	290,056	290,056	-	0.0%	
Public Works	8,025,299	8,404,245	378,946	4.7%	
Supervisor of Elections	76,950	607,257	530,307	689.2%	
TOTAL DEPARTMENTAL REVENUES	\$ 92,369,583	\$ 96,275,649	\$ 3,906,066	4.2%	
	\$ 1,883,324,129	\$ 2,017,752,830	\$ 134,428,701	7.1%	

* 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 24/25 COUNCIL APPROVED	FY 25/26 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
TRANSFERS IN					
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	136,917	8,513	6.6%	17
Transfer From Solid Waste Disposal	58,829,926	59,066,569	236,643	0.4%	18
Transfer From Public Building Allocations	2,147,709	2,195,571	47,862	2.2%	19
Transfer from Authorized Capital Projects - FY23 and Forward	-	10,000,000	10,000,000	n/a	20
Transfer from Vehicle Replacement Fund	-	4,500,000	4,500,000	n/a	21
TOTAL TRANSFER IN	\$ 61,116,039	\$ 75,909,057	\$ 14,793,018	24.2%	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
Contribution From JEA	-	40,000,000	40,000,000	n/a	22
Contribution From JEA - Water & Sewer	39,715,679	30,535,723	(9,179,956)	(23.1%)	23
Contribution From JEA - Electric	97,708,817	108,263,018	10,554,201	10.8%	23
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	\$ 137,424,496	\$ 178,798,741	\$ 41,374,245	30.1%	
STATE SHARED REVENUE DETAIL					
Cigarette Tax - County	337,280	286,375	(50,905)	(15.1%)	
Fuel Tax - Constitutional (2 Cent)	4,920,949	4,739,612	(181,337)	(3.7%)	24
Fuel Tax - County Tax (1 Cent)	4,274,189	4,123,907	(150,282)	(3.5%)	25
Fuel Tax - Municipal (1 Cent)	9,687,386	8,932,640	(754,746)	(7.8%)	26
Fuel Tax - Special Fuel and Motor Fuel Use Tax	51,059	47,851	(3,208)	(6.3%)	
Fuel Tax - Refund - Motor Fuel Use Tax - County	17,000	10,000	(7,000)	(41.2%)	
Fuel Tax - Refund - Motor Fuel Use Tax - Municipal	150,000	412,000	262,000	174.7%	27
Licenses - Alcoholic Beverage	899,401	918,666	19,265	2.1%	
Licenses - Insurance Agents	288,166	278,164	(10,002)	(3.5%)	
Licenses - Mobile Home	262,735	285,946	23,211	8.8%	
Sales Tax - County Revenue Sharing Program - Population	6,557,285	6,627,785	70,500	1.1%	28
Sales Tax - County Revenue Sharing Program	40,130,751	36,950,112	(3,180,639)	(7.9%)	29
Sales Tax - Municipal Revenue Sharing Program	42,902,098	40,371,870	(2,530,228)	(5.9%)	30
Sales Tax - Local Government 1/2 Cent	130,421,463	128,576,845	(1,844,618)	(1.4%)	31
TOTAL STATE SHARED REVENUE	\$ 240,899,762	\$ 232,561,773	\$ (8,337,989)	(3.5%)	

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 \$1,232,828,893 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 amount is based on the results of the latest study from FY 2024/25 that is based on FY 2022/23 actual expenditures.
- 3 - A breakdown of Contributions From Other Local Units can be seen on the Various Revenue Detail page.
- 4 - In the current budget, \$15,000,000 in debt funding was the final portion of the first \$50 million (\$35 million previously authorized) debt issuance for University of Florida Health and Financial Technology Graduate Center (2023-114-E). No funding for the second \$50 million approved in Ordinance 2025-396-E since it is not required to be appropriated until starting 10/1/27 in equal annual installments of \$12.5 million.
- 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 decrease 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 increase 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 \$25.9 million of interest earnings as projected by the Budget Office. The Treasury Division project 3.59% for FY 2024/25 and is projecting 3.02% for FY 2025/26. **See Recommendation 3**
- 9 - Miscellaneous revenue consists primarily of fees received for the inmate pay-telephone system and payphones residing on City property of \$1,405,186, the Hyatt (formerly Adam's Mark) hotel 1% surcharge of \$351,925, ASM - Manager Contribution of \$320,000, and miscellaneous services and charges.
- 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 increased to align with current trends. This revenue had been trending down for years, but changes with state laws to apply this tax to streaming services and other similar type services have resulted in this increasing.
- 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.
- 14 - No transfer from fund balance is included in the proposed budget.
- 15 - A breakdown of Transfers In can be seen on the Various Revenue Detail Page.

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

- 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 proposed amount of \$59,066,569 represents the current operating loan as of 9/30/25 of \$56,233,519 plus the final payment of \$2,833,050 on the \$9 million loan from the General Fund/GSD approved via Ordinance 2018-458-E.
- 19 - This represents a transfer from Public Buildings (fund 54101) to pay the debt service costs of the Ed Ball (\$483,999) and the Jake Godbold (\$711,572) buildings, which must be paid from the General Fund/General Services District since that is where the assets are recorded. There was a drop for the Jake Godbold building costs due to it being paid off during FY 2025/26; however, there is an additional \$1 million in FY 25/26 for the payback related to the Chilled Water project at the Ed Ball building.
- 20 - Ordinance 2025-190-E provided \$10 million in pay-go funds appropriated from Operating Reserves related to the construction of the UF Health Jacksonville Leon L. Haley, Jr., MD, Emergency Department and Trauma Center to fulfill the funding contemplated in Ordinance 2023-147-E. The bill requested that the additional \$40 million of funding from JEA would be used to replenish the Operating Reserve. Instead, the proposed budget returns this funding to the General Fund to be used to balance the budget and the funding provided to Shands in FY 25/26 is \$10 million compared to the \$24 million planned for FY 25/26 as part of the FY 24/25 CIP and approved in Ordinance 2025-190-E.
- 21 - This represents the repayment of a portion of the \$10 million loaned by the General Fund/General Services District to Vehicle Replacement fund (51102) in FY 2024/25. The intent is for the remaining funds to be paid back in future years.
- 22 - This represents a one-time contribution from JEA pursuant to Ordinance 2025-188-E.
- 23 - The budgeted contribution from JEA Electric and Water & Sewer reflects the calculation for the annual contribution to the City pursuant to Section 21.07 of the Municipal Code as recently approved by Ordinance 2025-188-E.
- 24 - 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.
- 25 - 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".
- 26 - 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. **See Recommendation 1**

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

- 27 - This is the refund for the fuel taxes paid to the State that are reimbursed to the City. The increase is to align with expected revenues as projected by the Budget Office.
- 28 - This represents the \$6.24 per resident the City receives pursuant to F.S. 218.23(2) from the County Revenue Sharing Program.
- 29 - 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 decrease is to align with expected revenues as projected by the Budget Office. **See Recommendation 2**
- 30 - This represents a distribution from the Municipal Revenue Sharing Fund for the net sales and use tax collections. See Note 26 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 decrease is to align with expected revenues as projected by the Budget Office. **See Recommendation 1**
- 31 - 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 as projected by the Budget Office.

RECOMMENDATIONS:

- 1 We recommend increasing the Municipal Revenue Sharing for Sales and Fuel taxes revenue by a combined \$3 million to better align with the distribution amount that started in July 2025 (after the budget was proposed). This would have a positive impact on Special Council Contingency of \$3 million.
- 2 We recommend increasing the Sales Tax County Revenue Sharing Program revenue by \$1.8 million combined to better align with the distribution amount that started in July 2025 (after the budget was proposed). This would have a positive impact on Special Council Contingency of \$1.8 million.
- 3 We recommend decreasing investment pool earnings by \$4.8 million to better align with the reduced outlook on investment earnings for FY 2025/26 of 3.02% compared to 3.59%. This would have a negative impact on Special Council Contingency of \$4.8 million.

If approved, these recommendations combined would have a \$0 impact on Special Council Contingency.

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED BUDGET 2025/26
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 ¹	Total GF/GSD Budget Council Approved	Budgeted Ad Valorem Net Revenue Increase GF/GSD
2012/13	\$ -	\$ 11,058,883	\$ 947,917,232	\$ (22,846,464)
2013/14	\$ -	\$ 7,229,694	\$ 983,701,445	\$ 55,622,333
2014/15	\$ 37,713,068	\$ 7,116,924	\$ 1,019,733,856	\$ 22,460,059
2015/16	\$ 1,192,170	\$ 7,405,038	\$ 1,058,536,581	\$ 25,231,378
2016/17	\$ 3,011,047	\$ 13,011,047	\$ 1,101,477,909	\$ 25,311,007
2017/18	\$ 22,368,097	\$ 22,568,097	\$ 1,170,403,835	\$ 35,330,769
2018/19	\$ 8,950,000	\$ 10,796,900	\$ 1,211,197,888	\$ 46,069,270
2019/20	\$ 8,496,149	\$ 8,496,148	\$ 1,267,982,097	\$ 48,650,711
2020/21	\$ -	\$ 2,639,079	\$ 1,341,419,412	\$ 50,660,102
2021/22	\$ 4,254,846	\$ 5,450,958	\$ 1,416,835,007	\$ 54,703,509
2022/23	\$ -	\$ -	\$ 1,540,396,127	\$ 98,962,681
2023/24	\$ 12,229,560	\$ 15,679,560	\$ 1,758,131,300	\$ 135,423,070
2024/25	\$ 47,226,745	\$ 9,995,985	\$ 1,883,324,129	\$ 73,304,850

Balance as of	Operating Reserve Per ACFR ²	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%
9/30/2023	\$ 368,608,000	\$ 94,975,000	\$ 463,583,000	2.16%
9/30/2024	\$ 392,138,000	\$ 128,214,000	\$ 520,352,000	

Appropriation of Reserves				
FY	Mayor's Proposed Budget	Council Approved	Total GF/GSD Budget Mayor's Proposed	Proposed Ad Valorem Increase
2025/26	\$ -	N/A	\$ 2,017,752,830	\$ 87,470,948

Balance as of	Operating Reserve	Emergency Reserve	Total Reserves	Mayor's Proposed Reserve Usage as % of Reserves
6/30/25 ³	\$ 369,685,838	\$ 131,596,626	\$ 501,282,464	0.00%
% Prior to Transfer ⁴	18.85%	6.71%	25.56%	Same due to no proposed Transfers from Fund Balance
% After Transfer ⁴	18.85%	6.71%	25.56%	

Notes	
1	The FY 24/25 amount includes the \$3,150,000 approved in a separate conflict bill for KHA (Ord. 2024-511-E).
2	This is the amount per the ACFR for the applicable years, except for 9/30/23 where it reflects the adjusted amount pulled from the 9/30/24 ACFR for the period ended 9/30/23 and 9/30/24 where it reflects the \$178,068,316 of prepaid pension payroll back in unassigned.
3	This reflects the budget carry forwards approved by City Council that were not factored in to the 9/30/24 ACFR amount (\$22,452,162). There were no other adjustments needed for subsequent transfers from fund balance approved by City Council since all were already properly reflected in the 9/30/24 ACFR amount.
4	Percentages are based on FY 25/26 Proposed General Fund/GSD Budget excluding transfers from fund balance, debt management fund revenue and the repayment from Solid Waste Loan and Public Buildings (combined \$57,233,519). With investment pool earnings the Emergency Reserve will be close to the 7%-10% target. Operating Reserves are compliant with the 5-7% target.

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

	FY 24-25 MAYOR'S APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	CHANGE (%)
DEPARTMENTAL EXPENSES*				
ADMINISTRATIVE SERVICES	\$ 17,222,223	\$ 15,622,836	\$ (1,599,387)	-9.29%
ADVISORY BOARDS & COMMISSIONS	592,511	527,823	(64,688)	-10.92%
CITY COUNCIL	13,926,717	12,628,058	(1,298,659)	-9.32%
CLERK OF THE COURT	1,546,579	1,526,257	(20,322)	-1.31%
COURTS	6,263,656	5,728,178	(535,478)	-8.55%
DOWNTOWN INVESTMENT AUTHORITY	1,227,187	722,133	(505,054)	-41.16%
ECONOMIC DEVELOPMENT	3,390,979	2,896,376	(494,603)	-14.59%
EMPLOYEE SERVICES	8,390,879	7,459,119	(931,760)	-11.10%
ETHICS, COMPLIANCE & OVERSIGHT	819,189	655,904	(163,285)	-19.93%
FINANCE	19,824,076	17,860,419	(1,963,657)	-9.91%
FIRE AND RESCUE	386,239,997	387,250,459	1,010,462	0.26%
GENERAL COUNSEL	152,721	150,861	(1,860)	-1.22%
HEALTH ADMINISTRATOR	1,903,316	1,919,220	15,904	0.84%
INSPECTOR GENERAL	1,612,739	1,568,919	(43,820)	-2.72%
JACKSONVILLE HUMAN RIGHTS COMMISSION	1,021,173	1,057,203	36,030	3.53%
MAYOR	4,981,888	5,397,000	415,112	8.33%
MEDICAL EXAMINER	7,179,389	7,227,699	48,310	0.67%
MILITARY AFFAIRS AND VETERANS	1,658,991	1,458,853	(200,138)	-12.06%
NEIGHBORHOODS	12,473,339	17,760,674	5,287,335	42.39%
PARKS, RECREATION & COMMUNITY SVCS	57,668,818	58,780,793	1,111,975	1.93%
PLANNING AND DEVELOPMENT	4,421,987	5,224,320	802,333	18.14%
PUBLIC DEFENDER	2,537,521	1,509,147	(1,028,374)	-40.53%
PUBLIC LIBRARIES	40,867,079	42,393,846	1,526,767	3.74%
PUBLIC WORKS	67,545,340	64,326,036	(3,219,304)	-4.77%
SHERIFF	633,225,443	638,032,871	4,807,428	0.76%
SPORTS AND ENTERTAINMENT	1,264,091	1,179,616	(84,475)	-6.68%
STATE ATTORNEY	2,911,764	2,841,155	(70,609)	-2.42%
SUPERVISOR OF ELECTIONS	8,356,121	9,409,337	1,053,216	12.60%
TOTAL DEPARTMENTAL EXPENSES	\$ 1,309,225,713	\$ 1,313,115,112	\$ 3,889,399	0.30%
NON-DEPARTMENTAL EXPENSES**				
CITYWIDE ACTIVITIES	\$ 147,963,445	\$ 313,030,908	\$ 165,067,463	111.56%
RESERVES-CONTINGENCIES***	75,076,955	35,427,459	(39,649,496)	-52.81%
INTER-LOCAL AGREEMENTS	2,664,229	2,916,391	252,162	9.46%
DEBT	118,181,460	124,565,967	6,384,507	5.40%
TRANSFER OUT TO OTHER FUNDS	230,212,327	228,696,993	(1,515,334)	-0.66%
TOTAL NON-DEPARTMENTAL EXPENSES	574,098,416	704,637,718	\$ 130,539,302	22.74%
TOTAL GENERAL FUND - GSD EXPENSES	\$ 1,883,324,129	\$ 2,017,752,830	\$ 134,428,701	7.14%

* - Departmental expenses will be discussed within the departmental budgets. The dollar change in each department shown here is not representative of the actual change in department funding based on the FY 2025/26 proposed budget reflecting the UAAL for all pensions in Citywide Activities.

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

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

	FY 24-25 MAYOR'S APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
GRANTS AND AIDS					
* ART IN PUBLIC PLACES - CULTURAL SERVICES	\$ 5,639	\$ 5,408	\$ (231)	-4.10%	1
* ART IN PUBLIC PLACES PERSONNEL COSTS	55,385	55,385	-	0.00%	2
* CONTRIBUTION TO SHANDS JAX MEDICAL CENTER	56,000,000	56,000,000	-	0.00%	3
DIRECT CONTRACTS	19,773,592	9,736,713	(10,036,879)	-50.76%	4
* DENTAL ACCESS TO CARE	-	230,000	230,000	NA	5
* FOOD INSECURITY RELIEF	-	1	1	NA	
* INFANT MORTALITY	-	310,000	310,000	NA	6
* JACKSONVILLE CLASSICAL ACADEMY	-	300,000	300,000	NA	7
PSG - CULTURAL COUNCIL	6,944,615	6,944,615	-	0.00%	8
STORMWATER 501C3 LOW INCOME SUBSIDY	1,524,595	1,485,303	(39,292)	-2.58%	9
* TELEHEALTH SAFETY NET / HEALTHLINK JAX	-	2,185,000	2,185,000	NA	10
* ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
* 11180 BLASIUS RD/FLEXCOLD	-	534,658	534,658	NA	11
* ARCADIA 2022-617	-	405,000	405,000	NA	12
* AVION PARTNERS 2023-239	-	425,000	425,000	NA	13
* BGFP – FREEZEPAK 2022-618	-	558,000	558,000	NA	14
* CREEKSIDE AT TIMUQUANA – GREENLEAF 2024-036	-	4,969,900	4,969,900	NA	15
* DUN & BRADSTREET EMPLOYMENT CREATION INCENTIVE	351,000	522,000	171,000	48.72%	16
* DUN & BRADSTREET HEADQUARTERS RETENTION	600,000	600,000	-	0.00%	17
* DUVAL COUNTY FAIR ASSOCIATION (DCFA) 2024-285-E	1,500,000	1,500,000	-	0.00%	18
* ECONOMIC GRANT PROGRAM	8,051,000	5,823,130	(2,227,870)	-27.67%	19
* FLORIDA MECHANICAL SYSTEMS 2022-277-A	72,000	74,000	2,000	2.78%	20
* HILLMAN GROUP 2020-667-A	45,000	60,000	15,000	33.33%	21
* JOHNSON AND JOHNSON 2021-889	-	740,000	740,000	NA	22
* JULIETTE BALCONY 2025-183	-	2,560,000	2,560,000	NA	23
* KELCO CL PARK - HOME2SUITES	238,522	238,522	-	0.00%	24
* PAYSAFE EMPLOYMENT CREATION	300,000	501,000	201,000	67.00%	25
* PAYSAFE HQ RELOCATION	300,000	300,000	-	0.00%	26
* PHX-JAX	2,000,000	-	(2,000,000)	-100.00%	27
* PROJECT CASHEW	-	403,000	403,000	NA	28
* QUALIFIED TARGET INDUSTRIES	392,498	313,050	(79,448)	-20.24%	29
* REV GRT 2004-274 RAMCO	1,190,000	1,370,000	180,000	15.13%	30
* REV GRT 2016-285 AMAZON	1,270,000	800,000	(470,000)	-37.01%	30
* REV GRT 2016-791 UPTOWN RIVERCITY CROSSN	240,000	280,000	40,000	16.67%	30
* SAM'S EAST 2023-332	-	260,000	260,000	NA	31
* SPRINGFIELD MF PARTNERS 2022-905	-	2,000,000	2,000,000	NA	32
* TARGETED INDUSTRY PROGRAM	112,500	150,000	37,500	33.33%	33
* THEOTOKOS HOLDINGS 2021-159-E	74,000	-	(74,000)	-100.00%	34
TOTAL GRANTS AND AIDS	\$ 102,322,846	\$ 103,922,185	\$ 1,599,339	1.56%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

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

	FY 24-25 MAYOR'S APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
MISCELLANEOUS APPROPRIATIONS					
* 415 LIMIT PENSION COST	\$ 36,000	\$ 36,000	\$ -	0.00%	35
BUSINESS IMPROVEMENT DISTRICT	804,877	804,877	-	0.00%	36
* MUNICIPAL DUES & AFFILIATION	836,530	839,410	2,880	0.34%	37
* MUNICIPAL DUES AFFILIATION SEC 10 109	228,897	230,603	1,706	0.75%	37
* NORTH FLORIDA REGIONAL COUNCIL	390,673	390,673	-	0.00%	38
* REFUND - TAXES OVERPAID,ERROR,CONTROVERSY	5,000	5,000	-	0.00%	
* TAX DEED PURCHASES	100,000	80,000	(20,000)	-20.00%	39
* TRANSPORTATION PLANNING ORGANIZATION	262,820	265,648	2,828	1.08%	40
* SHERIFF - GEPP DB UNFUNDED LIABILITY	-	8,594,261	8,594,261	NA	41
* SHERIFF - POLICE & FIRE DB UNFUNDED LIABILITY	-	59,968,915	59,968,915	NA	41
* SHERIFF - CORRECTION OFFICER DB UNFUNDED LIABILITY	-	15,808,262	15,808,262	NA	41
* FIRE AND RESCUE - GEPP DB UNFUNDED LIABILITY	-	1,807,468	1,807,468	NA	41
* FIRE AND RESCUE - POLICE & FIRE DB UNFUNDED LIABILITY	-	60,015,497	60,015,497	NA	41
* ALL OTHER DEPARTMENTS - GEPP DB UNFUNDED LIABILITY	-	13,289,277	13,289,277	NA	41
TOTAL MISCELLANEOUS APPROPRIATIONS	\$ 2,664,797	\$ 162,135,891	\$ 159,471,094	5984.36%	
ALL OTHER CITYWIDE EXPENDITURES					
* ANNUAL INDEPENDENT AUDIT - LEGISLATIVE	\$ 423,591	\$ 429,500	\$ 5,909	1.39%	
* ASM - GATOR BOWL GAME	464,409	464,409	-	0.00%	42
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	4,920,949	4,739,612	(181,337)	-3.69%	43
* EMPLOYEE PARKING SUBSIDY	493,680	531,300	37,620	7.62%	44
* EMPLOYEE TRAVEL AND TRAINING EXPENSE	-	465,789	465,789	NA	45
* FAMIS / BPREP ANNUAL MAINTENANCE	-	259,000	259,000	NA	46
* FILING FEE LOCAL ORD VIOLATION-PUBLIC DEFENDER	12,000	15,000	3,000	25.00%	47
* FILING FEE LOCAL ORD VIOLATION-STATE ATTORNEY	52,000	52,000	-	0.00%	48
* FLORIDA-FLORIDA STATE BASEBALL	50,000	55,000	5,000	10.00%	49
JPA CONTRIBUTIONS TO-FR JPA	13,977,910	13,513,769	(464,141)	-3.32%	50
* JUVENILE JUSTICE	6,401,013	7,105,814	704,801	11.01%	51
LAPSE PERSONNEL LAPSE-CONTINGENCY	(4,736,948)	(4,914,206)	(177,258)	3.74%	52
* LICENSE AGREEMENTS&FEES	42,000	69,265	27,265	64.92%	53
* LOBBYIST FEES	120,000	120,000	-	0.00%	54
* MANATEE STUDY	90,000	103,549	13,549	15.05%	55
* MEDICAID PROGRAM	19,364,000	22,746,000	3,382,000	17.47%	56
* NEEDS ASSESSMENT, ACCOUNTABILITY AND RESEARCH	1	1	-	0.00%	
* NON-DEPARTMENTAL ALLOCATIONS	1,271,195	1,187,028	(84,167)	-6.62%	57
* PUBLIC SAFETY DC PLAN ADMINISTRATION	1	1	-	0.00%	
* VACANCY POOL - PT HOURS	1	1	-	0.00%	
* WJCT LEASE PAYMENT	30,000	30,000	-	0.00%	
TOTAL ALL OTHER CITYWIDE EXPENDITURES	\$ 42,975,802	\$ 46,972,832	\$ 3,997,030	9.30%	
TOTAL CITYWIDE EXPENDITURES	\$ 147,963,445	\$ 313,030,908	\$ 165,067,463	111.56%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

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

	FY 24-25 MAYOR'S APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
RESERVES-CONTINGENCIES					
* CITY COUNCIL STRATEGIC PLAN - 2025-040-A	\$ -	\$ 9,416,621	\$ 9,416,621	NA	58
* COMMUNITY BENEFITS AGREEMENT - COUNTYWIDE	-	2,500,000	2,500,000	NA	59
* COMMUNITY BENEFITS AGREEMENT - EASTSIDE	-	4,000,000	4,000,000	NA	60
* CONTINGENCY - COLLECTIVE BARGAINING	58,000,000	-	(58,000,000)	-100.00%	61
CONTINGENCY FIND MATCH	2,700,000	3,060,000	360,000	13.33%	62
* COUNCIL OPERATING CONTINGENCY	100,000	100,000	-	0.00%	
DIRECT CONTRACTS - PRIOR YEAR CONTINGENCIES	1,775,000	-	(1,775,000)	-100.00%	4
FEDERAL MATCHING GRANTS	3,278,136	6,944,496	3,666,360	111.84%	63
* MAYORS EXECUTIVE OPER CONTINGENCY	100,000	100,000	-	0.00%	
CONTRIBUTIONS TO JTA	1,812,937	1,856,342	43,405	2.39%	64
RESERVE - FEDERAL PROGRAMS	250,000	250,000	-	0.00%	65
PUBLIC SERVICE GRANTS	7,200,000	7,200,000	-	0.00%	66
* SPECIAL COUNCIL RESERVE-ACTIVITY	(139,118)	-	139,118	-100.00%	
TOTAL RESERVES-CONTINGENCIES	\$ 75,076,955	\$ 35,427,459	\$ (39,649,496)	-52.81%	
INTER-LOCAL AGREEMENTS					
* ATLANTIC BEACH - CAPITAL ONLY	\$ 9,000	\$ 9,000	\$ -	0.00%	
* ATLANTIC BCH LIFEGUARD/BEACH CLEAN-UP	281,961	290,420	8,459	3.00%	
* ATLANTIC AND NEPTUNE BEACH FIRE SERVICE	353,484	364,089	10,605	3.00%	
* BEACHES AND BALDWIN - SOLID WASTE DISPOSAL CHARGES	791,466	986,382	194,916	24.63%	
* JACKSONVILLE BEACH LIFEGUARD/BEACH CLEAN-UP	902,946	930,034	27,088	3.00%	
* NEPTUNE BEACH INTERLOCAL AGREEMENT	325,372	336,466	11,094	3.41%	
TOTAL INTER-LOCAL AGREEMENTS	\$ 2,664,229	\$ 2,916,391	\$ 252,162	9.46%	
DEBT **					
PRINCIPAL	\$ 74,149,673	\$ 73,665,123	\$ (484,550)	-0.65%	67
INTEREST	44,026,787	50,895,844	6,869,057	15.60%	
FISCAL AGENTS	5,000	5,000	-	0.00%	
TOTAL NON-DEPARTMENTAL DEBT	\$ 118,181,460	\$ 124,565,967	\$ 6,384,507	5.40%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

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

	FY 24-25 MAYOR'S APPROVED	FY 25-26 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
TRANSFER OUT TO OTHER FUNDS					
ANIMAL CARE AND PROTECTIVE SERVICES	\$ 291,944	\$ 295,759	\$ 3,815	1.31%	
ART IN PUBLIC PLACES TRUST	196,575	192,274	(4,301)	-2.19%	
BEACH EROSION - LOCAL	500,000	500,000	-	0.00%	
CIP - PAY-GO	350,000	-	(350,000)	-100.00%	
CECIL COMMERCE CENTER	1,605,304	1,611,160	5,856	0.36%	
CITY VENUES	24,278,436	34,136,961	9,858,525	40.61%	
COURT COSTS \$65 FEE FS: 939 185	983,701	702,301	(281,400)	-28.61%	
DISTRICT 8 AREA BUSINESS IMPROVEMENT PROGRAM	350,000	-	(350,000)	-100.00%	
DOWNTOWN ECONOMIC DEVELOPMENT FUND	250,000	-	(250,000)	-100.00%	
OED ECONOMIC DEVELOPMENT INCENTIVES AND GRANTS	-	9,700,000	9,700,000	NA	
EQUESTRIAN CENTER	331,177	663,249	332,072	100.27%	
GROUP HEALTH	-	23,278,858	23,278,858	NA	
TRUST & AGENCY - MHOP FUNDING	575,000	600,000	25,000	4.35%	
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND	2,240,000	6,465,754	4,225,754	188.65%	
HUGUENOT PARK	320,115	355,735	35,620	11.13%	
JACKSONVILLE UPWARD MOBILITY PROGRAM	310,000	461,000	151,000	48.71%	
JOURNEY FORWARD	600,000	2,000,000	1,400,000	233.33%	
KHA OPERATIONS	53,693,734	56,470,767	2,777,033	5.17%	
LIBRARY CONFERENCE FACILITY TRUST	95,813	149,480	53,667	56.01%	
PROPERTY APPRAISER	13,862,210	13,266,764	(595,446)	-4.30%	
PUBLIC BUILDINGS	1,000,000	-	(1,000,000)	-100.00%	
RECORDING FEES TECHNOLOGY	231,541	-	(231,541)	-100.00%	
SOLID WASTE DISPOSAL	92,984,449	52,166,849	(40,817,600)	-43.90%	
SPECIAL EVENTS	10,465,170	10,701,104	235,934	2.25%	
TAX COLLECTOR	14,543,163	14,796,904	253,741	1.74%	
TEEN COURT	153,995	182,074	28,079	18.23%	
VEHICLE REPLACEMENT	10,000,000	-	(10,000,000)	-100.00%	
TOTAL TRANSFERS OUT TO OTHER FUNDS	\$ 230,212,327	\$ 228,696,993	\$ (1,515,334)	-0.66%	
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 574,098,416	\$ 704,637,718	\$ 130,539,302	22.74%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

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

- 1 This amount is for the insurance and repairs/maintenance related to the art in public places activity.
- 2 This amount is for the personnel costs related to the art in public places activity.
- 3 This is the annual payment to Shands Medical Center for indigent health care.
- 4 These will be discussed in the Direct Contract handout.
- 5 This represents funding for a dental care program to help improve access to dental care for vulnerable populations to be put out for competitive bid.
- 6 This funding is for the Northeast Florida Healthy Start Coalition Infant Mortality Community Health Workers program. This was a Mayor task force initiative that was funded previously with American Rescue Plan Funds.
- 7 The \$300,000 is for COJ's share of additional costs associated with the remediation of grounds beneath the gym at 2043 Forest Street (Jacksonville Classical Academy) associated with the agreement with Vestcor Family Foundation pursuant to 2023-504E. An amendment would be needed to increase the maximum indebtedness.
- 8 This represents the funding being appropriated to the Cultural Council for the Cultural Service Grant (CSG) program in FY 2025/26. 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 for low income residents and 501(c)(3) organizations.
- 10 This funding is for the Telehealth Safety Net Clinic program. This was a Mayor task force initiative that was funded previously with American Rescue Plan Funds.
- 11 Pursuant to Resolution 2023-015-A, this is funding for a recapture enhanced value (REV) grant to 11180 Blasius Road, LLC and Flexcold, LLC to assist in construction of a new facility.
- 12 Pursuant to Resolution 2022-617-A, this is funding for a recapture enhanced value (REV) grant to Arcadia Cold Jacksonville, LLC to assist in construction of a new cold storage facility.
- 13 Pursuant to Ordinance 2023-239-E, this is funding for a recapture enhanced value (REV) grant to Avion MF Partners, LLC to assist in the development in a new multi-family apartment community on the north side of Jacksonville.
- 14 Pursuant to Resolution 2022-618-A, this is funding for a recapture enhanced value (REV) grant to BGFP Jacksonville, LLC to assist in the development of a new cold storage facility.
- 15 Pursuant to Ordinance 2024-36-E, this is funding for a redevelopment agreement between the Downtown Investment Authority and Creekside at Timuquana, LLC consisting of a \$2,027,100 Historic Preservation Restoration and Rehabilitation Forgivable Loan ("HPRR Loan"), a \$1,948,800 Code Compliance Renovations Forgivable Loan ("CCR Loan"), and a \$994,000 Deferred Principal Loan ("DPRP Loan") to support the innovation and rehabilitation of a historic building located at 208 N. Laura Street.
- 16 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 114 jobs being created bringing the total created to 348 new jobs. The incentive is based on 1/4 the cost of \$6,000 given for each of the 348 new jobs created since the incentive for each job is paid out over four years.
- 17 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.

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

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. This represents the completion grant funding.

19 The contractual payments for economic grant program incentives are listed below:

Company name	FY 2024/25 Approved Budget	FY 2025/26 Proposed Budget
Amazon 2	\$ 730,000	\$ 730,000
Anheuser Busch Co.	1,250,000	1,100,000
Bishopgate*	179,000	-
City Facilities Management*	22,000	20,000
CMC Steel	50,000	60,000
General Electric (Dresser)*	560,000	-
Goodrich Corp	107,000	108,000
JinkoSolar	400,000	340,000
Johnson and Johnson (2013)	1,400,000	1,015,130
LaRose Industries*	113,000	-
Malnove Holdings*	44,000	-
McKesson Corporation*	143,000	-
Millennia*	320,000	-
Preferred Freezer	215,000	220,000
Sarnova*	108,000	-
Ulta	300,000	320,000
United States Gypsum Comp	310,000	180,000
UPS (2020)	1,270,000	1,180,000
Wayfair	530,000	550,000
Total	\$ 8,051,000	\$ 5,823,130

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

20 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.

21 Pursuant to Resolution 2020-667-A, this is funding for a recapture enhanced value (REV) grant the Hillman Group, Inc.

22 Pursuant to Resolution 2021-889-A, this is funding for a recapture enhanced value (REV) grant to Johnson & Johnson Vision Care, Inc. to assist in the expansion of the company's manufacturing facility.

23 Pursuant to Ordinance 2025-183-E, this is funding for a redevelopment agreement between the Downtown Investment Authority and Juliette Balcony, LLC consisting of a \$1,283,000 Historic Preservation Restoration and Rehabilitation Forgivable Loan ("HPRR Loan"), a \$765,000 Code Compliance Renovations Forgivable Loan ("CCR Loan"), and a \$512,000 Deferred Principal Loan ("DPRP Loan") to support the innovation and rehabilitation of a historic building located at 225 N. Laura Street.

24 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.

25 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 \$501,000 is based on 1/4 the cost of \$6,000 given for each of the 334 new jobs created since the incentive for each job is paid out over four years.

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

26 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.

27 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. Prior year funding was the first \$2 million grant. However, \$1 million was moved by Ordinance 2025-407-E to cover Springfield MF Partners, LLC. Therefore, \$1 million is needed in FY 2025/26 but can be funded by the \$1 million placed in the budget for Springfield MF Partners 2022-905 that was funded by Ordinance 2025-407-E .

See Recommendation 1

28 Pursuant to Resolution 2022-862-A, this is funding for a recapture enhanced value (REV) grant to Project Cashew to assist in expanding its manufacturing operation.

29 The contractual payments for qualified target industries incentives are listed below:

Company name	FY 2024/25 Approved Budget	FY 2025/26 Proposed Budget
Availity	\$ 71,250	\$ 34,200
Bonelli	15,913	21,850
Campers Inn*	1,710	-
Cantor Fitzgerald Securities	24,000	24,000
Fincantieri Marine Systems	35,500	61,250
FIS	60,000	60,000
Goodrich Corp	27,000	19,500
LaRose Industries LLC*	3,150	-
SoFi	71,475	71,475
SS&C*	49,500	-
Sungard Avantgard/FIS (2015)	19,950	12,825
UPS (2019)	13,050	7,950
Total	\$ 392,498	\$ 313,050

* - 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 Pursuant to Resolution 2023-0332-A, this is funding for a recapture enhanced value (REV) grant to assist in construction of a new facility.

32 Pursuant to Ordinance 2022-905-E, this represents funding for an economic development agreement between the City and Springfield MF Partners, LLC related to restoration and renovation of several properties in Springfield. It authorized a Recapture Enhanced Value (REV) grant in an amount not to exceed \$5,500,000 and a project completion grant of \$2 million to be paid in \$1 million installments.

See Recommendation 1

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

- 33** Target Industry Program grants are 100% City funded. The proposed amounts are for grants to the following organizations:

Company name	FY 2024/25 Approved Budget	FY 2025/26 Proposed Budget
Allegis Group*	\$ 112,500	\$ 150,000
Total	\$ 112,500	\$ 150,000

*The increase is related to an additional 100 jobs being created bringing the total created to 400 new jobs. The incentive is based on 1/4 the cost of \$1,500 given for each of the 400 new jobs created since the incentive for each job is paid out over four years.

- 34** Per Ordinance 2021-159-E, this 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 was ended due to the companies failure to comply with their agreement.
- 35** The City is required to pay to eligible payees of the Retirement System certain benefits that exceed, and otherwise would be reduced by, the limitations on benefits imposed by Section 415(b) of the Internal Revenue Code pursuant to Section 120.401 of the Municipal Code.
- 36** Voluntarily 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.
- 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:

Organization	FY 2024/25 Approved Budget	FY 2025/26 Proposed Budget
Government Finance Officers Association	\$ 4,620	\$ 7,500
Jacksonville Black Chamber of Commerce	40,000	40,000
Jacksonville Hispanic Chamber of Commerce	40,000	40,000
Jacksonville Regional Chamber of Commerce	750,000	750,000
Sister Cities International	1,910	1,910
Total	\$ 836,530	\$ 839,410

Organization / Municode Section 10.109	FY 2024/25 Approved Budget	FY 2025/26 Proposed Budget
Florida Association of Counties	\$ 112,791	\$ 112,791
Florida League of Cities	65,749	65,749
National Association of Counties	19,878	19,878
National League of Cities	30,479	32,185
Total	\$ 228,897	\$ 230,603

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

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

- 41** This amount represents the unfunded liability portion of City pension costs per City Department, this was previously budgeted in each Departments budget but has been moved to non-departmental expenditures for FY2025-26 to provide a better representation of costs within the Departments.
- 42** This funding is for the Tax Slayer Bowl. The expected costs for FY 2025/26 are \$478,341, therefore the FY 2025/26 proposed budget is incorrect and an additional \$13,392 is needed. The contract requires an increase in expenses annually of 3% and the funds are spent on game day expenses. The expected costs for FY 2025/26 are \$478,341. The City will need to transfer money during the year to cover that cost.
- 43** 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.
- 44** 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. The increase is due to an increase in City parkers in the Ed Ball and Yates Building garages.
- 45** This represents the budgeted employee travel and training expenses for Mayoral reporting Departments. These expenses were moved from the Department's budget to non-departmental expenses for FY 2025/26.
- 46** This represents the amount paid for continued access and use of system to be able to access historical financial information by City employees. This was previously in budgeted in the Information Technologies Fund (53101).
- 47** The City is contractually required to reimburse Public Defender for defending violations of special laws or county ordinances.
- 48** 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.
- 49** 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.
- 50** 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 \$6,941,964 for FY 2025/26, and
 - A quarter mill from JEA's electric contribution to the City totaling \$3,271,805 for FY 2025/26 based on 1/4 mill of net KWH, and
 - Final \$2.5 million to support the raising of the Fulton Cut crossing electric transmission lines (Ordinance 2022-874-E and Ordinance 2025-194-E). Total City funding for the project is \$34.5 million including \$5 million contingency.
- Additionally, there is \$1,905,800 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)
 - \$613,750 for Fulton Cut loans (\$17.5 million - Ordinance 2022-874-E and Ordinance 2025-194-E)
- See Recommendation 2**
- 51** The City is required to contribute funding to the State of Florida for the operation of Department of Juvenile Justice detention centers. This amount represented the estimated amount by the Budget Office.
- See Recommendation 3**
- 52** 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.
- 53** The increase is mainly attributable to adding 170 zoom licenses for the State Attorney's Office.

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

- 54** Funding for lobbyist fees are budgeted annually.
- 55** This funding is for the contract with Jacksonville University for the continuing of manatee protection studies.
- 56** 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.
- 57** 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.).
- 58** Pursuant to Resolution 2025-40-A, this represents funding for the City Council's 1-year strategic plan for FY2025-26.
- 59** Per the supplemental Jacksonville Stadium Community Benefits Agreement \$40,000,000 shall be set aside for the Countywide strategic focus which shall be paid out beginning in FY 2025/26. The agreement requires a minimum payment of \$2,500,000 each year. This represents the first payment.
- 60** Per the supplemental Jacksonville Stadium Community Benefits Agreement \$40,000,000 shall be set aside for the Eastside strategic focus which shall be paid out beginning in FY 2025/26. The agreement requires a minimum payment of \$4,000,000 each year. This represents the first payment.
- 61** This was funding set aside for the FY24/25 Collective Bargaining Agreements.
- 62** This amount represents the City's match for the FIND grant (Ordinance 2025-019-E). The projects funded by this grant can be found on Schedule B1c of the Budget Ordinance (2025-504).
- 63** This amount is to provide the local match for State and Federal continuation grants listed on Schedule B1b of the Budget Ordinance (2025-504).
- 64** This is a contingency for a contribution to JTA for the Community Transportation Coordinator (CTC) program, pursuant to the interlocal agreement.
- 65** This amount is to provide the local match for the provisional State and Federal grants that may come up throughout the fiscal year.
- 66** 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.
- 67** This represents non-departmental principal and interest payments. See Debt overview for all debt.

RECOMMENDATIONS:

- 1.** We recommend moving \$1,000,000 budgeted for the economic development agreement for Springfield MF Partners, LLC to FOC QOF, LLC. to allow the City to meet their expected payment requirements for each of the economic development agreements. This will have no impact on Special Council Contingency.
- 2.** We recommend removing \$613,750 in debt service for the Fulton Cut loans due to there being no debt payment in FY 2025/26.since the current year funding is cash (\$7.5 million). This will have a positive impact of \$613,750 on Special Council Contingency.
- 3.** We recommend reducing the budget for Juvenile Justice by \$1,023,953 from \$7,105,814 to \$6,081,861 to align with the cost actually being paid through June 30, 2026 and the estimated amount for July - September 2026. This will have a have a positive impact to Special Council Contingency of \$1,023,953.

The above recommendation have a positive impact to Special Council Contingency of \$1,637,703.

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED BUDGET FY 2025/26
ANALYSIS OF BUDGETED DEBT SERVICE

Fund	Account Title	FY 2024/25 Council Approved Budget	FY 2025/26 Mayor's Proposed Budget	Change From FY 2024/25	Explanation
General Fund/GSD (Fund 00111):					
21122	2019A Spec Rev (ref 2008A/B Cap Proj)	\$ 7,402,070	\$ 7,370,315	\$ (31,755)	
21123	2019A (ref 2009A ETR)	\$ 2,193,145	\$ 2,180,753	(12,392)	
21125	2017A Spec Rev 2020A Spec Rev - Courthouse Debt (ref SRB 2010A)	\$ 527,350	\$ 3,185,525	2,658,175	The increase is due to a scheduled increase in principal payment.
21126	2020C Spec Rev - Courthouse Debt (ref SRB 2011A)	\$ 2,086,720	\$ 2,078,757	(7,963)	
21127	2022A Spec Rev (partial ref of SRB 2012C) 2012C Spec Rev (ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	\$ 12,396,360	\$ 10,201,670	(2,194,690)	The decrease is due to a scheduled decrease in principal and interest payments.
21130	2023A Spec Rev (ref SRB 2013A (ref '09C / '10A MTN)	\$ 1,757,309	\$ 1,149,137	(608,172)	The decrease is due to a scheduled decrease in principal and interest payments. (see recommendation below)
21131	2024 Spec Rev (ref SRB 2014, ETR 2005A, and 2006A), RAMCO	\$ 6,820,603	\$ 4,457,489	(2,363,114)	The decrease is due to a restructuring of payments. (see recommendation below)
21132	2016A Spec Rev (ref SRB 2009C, SRB 2010A, SRB 2012B)	\$ 4,690,332	\$ 4,669,287	(21,045)	
45103	2019A Spec Rev (ref 2008A/B Cap Proj) 2014 Spec Rev (ref ETR 2005A)	\$ 215,880	\$ 157,538	(58,342)	
Total Non-Debt Management Fund - GSD Debt Service		\$ 38,089,769	\$ 35,450,471	\$ (2,639,298)	
Debt Management Fund - GSD Debt Service		81,000,091	89,822,240	8,822,149	The increase is due to additional debt related to increased CIPs in recent years.
Fiscal Charges - GSD Debt Service		5,000	5,000	-	
Total Budgeted - GSD Debt Service		\$ 119,094,860	\$ 125,277,711	\$ 6,182,851	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		118,295,016	149,460,616	31,165,600	The increase is mainly due to the prior year having an "All Years" adjustment that reduced the amount by \$24 million. If not for that adjustment, the increase would have only been \$7 million from the prior year.
Total Budgeted Debt Service		\$ 237,389,876	\$ 274,738,327	\$ 37,348,451	

Recommendation:

We recommend that the transfer of debt service payments of \$2,179,675 in principal and \$1,408,731 in interest be switched to Fund 21131 to reflect the debt service transfer to the correct fund. This has no impact on the Special Council Contingency and is reflected in the amounts above.

General Fund Operating Fund
Revenue and Expenditure Projections
FY 2026 - 2030

Revenue

Category	FY26 Proposed	Forecasted			
		FY27	FY28	FY29	FY30
Ad Valorem Taxes	1,191,159,774	1,263,551,614	1,340,273,904	1,421,584,806	1,507,757,788
Utility Service Tax	112,158,879	113,068,116	113,986,446	114,913,959	115,850,747
Communication Service Tax	33,431,594	33,431,594	33,431,594	33,431,594	33,431,594
Other Taxes	8,000,712	7,855,591	7,715,695	7,580,880	7,451,007
Permits and Fees	1,076,149	1,052,579	1,030,188	1,008,916	988,708
Franchise Fees	47,946,071	48,050,397	48,177,180	48,296,496	48,418,406
Intergovernmental Revenue	626,470	670,788	719,011	771,416	828,305
State Shared Revenue	232,561,773	234,297,897	236,071,345	237,882,794	239,732,933
Charges for Services	26,698,211	26,893,865	26,857,296	27,107,998	27,125,654
Revenue From City Agencies	12,396,046	13,111,773	13,870,960	14,676,395	15,531,053
Net Transport Revenue	39,614,619	40,663,772	41,732,219	42,822,048	43,935,407
Fines and Forfeits	1,305,527	1,270,156	1,237,354	1,206,880	1,178,515
Miscellaneous Revenue	19,026,330	19,365,213	19,614,832	20,216,010	20,849,984
Investment Pool / Interest Earnings	25,893,597	25,893,597	25,893,597	25,893,597	25,893,597
Transfers From Other Funds	58,675,538	2,635,037	2,640,391	2,146,971	655,649
General Fund Loan	57,233,519	52,166,849	38,630,702	20,556,538	10,276,965
Contribution From Local Units	149,948,021	152,097,227	154,313,598	156,601,004	158,963,575
Total Revenue:	2,017,752,830	2,036,076,065	2,106,196,312	2,176,698,302	2,258,869,887

Expenditures

Category	FY26 Proposed	Forecasted			
		FY27	FY28	FY29	FY30
Salaries	731,948,235	759,348,971	769,980,330	780,975,456	792,355,629
Calculated Vacancy Rate Contra Expense	(12,649,235)	(13,232,554)	(13,518,203)	(13,812,841)	(14,116,804)
Pension Costs	270,591,004	270,553,706	275,248,425	264,450,866	256,164,918
Pension Costs - PSDC / FRS	41,253,693	41,517,539	64,923,281	65,572,514	66,228,239
Employer Provided Benefits	94,588,302	102,947,814	119,005,542	125,069,133	131,296,474
Internal Service Charges	135,642,669	138,008,965	141,184,889	144,459,618	147,836,339
Inter-Departmental Billing	381,445	411,961	444,918	480,511	518,952
Insurance Costs and Premiums	23,607	23,607	23,607	23,607	23,607
Insurance Costs and Premiums - Allocations	13,559,581	14,105,160	14,671,977	15,264,808	15,884,908
Professional and Contractual Services	90,665,161	92,469,225	94,950,017	97,532,170	100,189,871
Other Operating Expenses	108,408,520	114,742,577	121,484,517	128,246,960	135,312,058
Library Materials	5,144,248	5,195,690	5,247,647	5,300,123	5,353,124
Capital Outlay	9,593,053	676,000	676,000	676,000	676,000
Debt Service	35,468,471	32,658,531	34,399,643	34,363,788	34,522,086
Debt Management Fund Repayments	89,822,240	115,254,764	131,618,219	144,457,617	142,756,328
Debt Service - Stadium and Venues	0	28,104,680	45,764,675	59,941,591	59,699,060
Payment to Fiscal Agents	6,245,612	5,956,700	4,760,000	4,770,000	4,780,000
Grants, Aids & Contributions	120,060,216	153,302,159	130,425,840	102,853,077	101,151,414
Supervision Allocation	(2,130,616)	(2,194,534)	(2,260,370)	(2,328,181)	(2,398,026)
Indirect Cost	1,542,603	1,604,307	1,668,479	1,735,218	1,804,627
Contingencies	37,883,259	23,545,800	23,625,800	23,705,800	23,785,800
Transfers to Other Funds	187,543,913	181,439,522	184,806,689	188,199,871	192,119,849
General Fund - Loan / Loan Repayment	52,166,849	38,630,702	20,556,538	10,276,965	13,483,851
Total Expenditures:	2,017,752,830	2,105,071,292	2,169,688,460	2,182,214,671	2,209,428,304
Surplus / (Gap):	0.00	(68,995,227)	(63,492,148)	(5,516,369)	49,441,584

Notes:

FY27 includes \$48,257,386 of funding for DIA completion & other grants and IAFF / FOP contractual wage increases

FY28 includes \$25,557,000 of funding for Gateway N8 completion grant and the estimated impact of FRS

River City Brewery escrow \$39 million to be repaid over three years (FY27 - FY29)

No wage increases are included in FY27 - FY30 for non-public safety unions

No wage increases are included in FY28 - FY30 for IAFF / FOP

FRS estimate does not include the impact of PFPF participants leaving and new hire FRS participants being added.

Revised Schedule B3

COUNCIL AUDITOR'S OFFICE
SCHEDULE B3
RECOMMENDATIONS AND COMMENTS

RECOMMENDATIONS:

We recommend the following adjustment for Schedule B3 as reflected on the previous page:

1. increase the Pension Costs and Pension Costs – PSDC/FRS to account for a formula issue with pulling this calculation to the schedule. (Increases annual cost by \$2.2 million in FY 2026/27 and then by about \$8.5 million per year for the other out years).
2. increase the Debt Management for FY 2026/27 through FY 2028/29 by \$5.3 million, \$4.4 million and \$6.2 million for the respective years, and then a decrease for FY 2029/30 by \$51.5 million, which are all to account for a formula issue in the calculation.

COMMENTS:

- **Ad Valorem Taxes** – The property taxes are based on an annual growth of 6% per year in collections, which is consistent with recent years. However, if the growth rate was only 5%, this would reduce revenue growth by \$12-\$15 million, which would reduce projected revenue by \$58 million in FY 2029/30.
- **Salaries** – As noted on the sheet, there are not any salary increases programmed in for:
 - Non-Public Safety in FY 2026/27 through FY 2029/30 since there are no required increases at this time. An annual increase of 3% is about \$5 million impact when considering all of the General Fund/GSD funded areas.
 - Public Safety in FY 2027/28 through FY 2029/30 since there are no contractual increases required at this time given that the current collective bargaining agreement ends in FY 2026/27. For context the salary increases for FY 2026/27 based on a 5% increase for Police and Fire and 7% increase for Corrections is over \$25 million.
- **Pension Costs – PSDC/FRS** –
 - The schedule is based on all current Defined Contribution members switching to FRS but does not factor in any Defined Benefit members switching to FRS. While this is possible, some Defined Contribution members may elect to stay with the plan, which would reduce the cost, and some Defined Benefit members may elect to switch to FRS, which would increase the cost.
 - What is known is that members in DROP scheduled for departure during those out years will result in more participants in FRS based on that turnover at a minimum as any new hire after implementation of FRS will be required to join FRS. There is an average of about 125 DROP participants per year scheduled to leave the Defined Benefit plan over the next four years. Each of the 125 groups would add at a minimum \$1 million per year in FRS costs and another \$500,000 for social security based on the lowest base salary. This does not even factor in the impact of overtime, leave sell back, etc. As noted in our analysis at the time the collective bargaining agreements were approved, there will be over a \$100 million impact of switching from the Defined Contribution plan to FRS.
- **Group Health (part of Employer Provided Benefits)** –
 - While the \$23.3 million transfer to the Group Health fund (56201) in the proposed budget for non-public safety group health costs is included for all of the out years, there is only a 3% increase in health costs factored in within the General Fund/GSD. While overall this might be the realistic impact to the General Fund/GSD, the City needs to look at the different plan structures, split between employee and employer, overall plan rate, and other issues, while also considering the impact to employees.

Council Auditor's Office
Mayor's Proposed Budget 2025/2026
Public Service Grant Funding

	2024/2025 Council Approved Budget	2025/2026 Mayor's Proposed Budget	\$ Change 2025/2026 from 2024/2025	% Change 2025/2026 from 2024/2025	F/N
NOTE: This is the only review of Public Service Grant funding.					
GENERAL FUND/GSD					
PUBLIC SERVICE GRANT COUNCIL					
Acute	\$ 2,160,000	\$ 2,520,000	\$ 360,000	16.67%	
Prevention	2,880,000	2,160,000	(720,000)	-25.00%	
Self-Sufficiency	2,160,000	2,520,000	360,000	16.67%	
TOTAL PUBLIC SERVICE GRANT COUNCIL	\$ 7,200,000	\$ 7,200,000	\$ -	0.00%	(A), (B)
CULTURAL COUNCIL GRANTS					
Cultural Council of Greater Jacksonville - Re grants	\$ 6,007,092	\$ 6,007,092	\$ -	0.00%	(C)
Cultural Council of Greater Jacksonville - Administration	937,523	937,523	-	0.00%	(D)
Cultural Council of Greater Jacksonville - Art in Public Places	55,385	55,385	-	0.00%	(E)
TOTAL CULTURAL COUNCIL GRANTS	\$ 7,000,000	\$ 7,000,000	\$ -	0.00%	
TOTAL PUBLIC SERVICE GRANT COUNCIL AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 14,200,000	\$ 14,200,000	\$ -	0.00%	
FOOTNOTES:					
(A) FY 25/26 categories of Most Vulnerable Persons and Needs as approved by Ordinance 2025-225-E are as follows:					
1. Acute - 35% (Previously 30%)					
2. Prevention - 30% (Previously 40%)					
3. Self-Sufficiency - 35% (Previously 30%)					
Based on information provided by the Grants and Contract Compliance Division, the following is a summary of the PSG applications accepted for award scoring purposes. Pursuant to 2025-225-E, excess funding within a category may be applied to another category.					
	Allocation	Applications	Difference		
Acute	\$ 2,520,000	\$ 2,474,885	\$ 45,115		
Prevention	2,160,000	3,376,424	(1,216,424)		
Self-Sufficiency	2,520,000	3,023,268	(503,268)		
	\$ 7,200,000	\$ 8,874,577	\$ (1,674,577)		
Pursuant to Chapter 118, Part 8 of the Municipal Code, final allocations for FY 25/26 public service grants will be determined by the PSG Council on November 1 and requesting agencies are limited to one application, up to \$125,000, per category.					
(B) FY 25/26 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 2025-509).					
(C) 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.					
(D) 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).					
(E) 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.					
RECOMMENDATION:					
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 2025-509.					
See Revised Schedule A2 on the following page.					

SCHEDULE OF PUBLIC SERVICE GRANTS
FISCAL YEAR 2025 - 2026

FY26 Proposed

GENERAL FUND - GENERAL SERVICES DISTRICT

Public Service Grant Council

Funding Appropriated in Ordinance 2025-509

Cultural Council of Greater Jacksonville, Inc.

Cultural Services Grants Regrants	\$ 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 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

Section 10.1 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 2025-2026 fiscal year shall be deposited into the Northeast Tax Increment District – USD1C, Fund 10801.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER**

Section 10.2 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:

(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:

COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER

(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 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

COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER

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 the Stormwater Fees.

The part for the Solid Waste Fee was not needed since this was addressed with separate legislation that increased the Solid Waste Fee.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED**

Deleted – Prior Year 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 charges in excess of the monthly allowance provided by this subsection; provided, that, if the

COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED

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)

Note – This is being addressed with Ordinance 2025-513.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
ADDITIONAL PROVISIONS
DELETIONS**

Deleted - Section 11.9 City Council Postage.

Each District Council Member shall be allotted \$1,000 per District Council Member. The remaining \$36,000 for postage shall be distributed at the discretion of the Council President to all Council Members.

Comments: This is being addressed with Ordinance 2025-513.

Deleted - Section 11.14 Shands Jacksonville Medical Center, Inc. (\$38,000,000) Authorizing an Amendment to Contract No. 7211-29.

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to Shands Jacksonville Medical Center, Inc. Contract No. 7211-29, to increase the maximum indebtedness amount by \$38,000,000, to extend the term of the agreement and to amend associated contract terms based on the additional funding in fiscal year 2024-2025.

Comments: The Proposed Budget includes an additional \$10 million in funding that would require an increase to the maximum indebtedness of this contract.

Note – The proposed Budget includes only \$10 million of new capital funding while the planned CIP approved as part of the FY 24/25 budget process and as amended by Ordinance 2019-190-E both included \$24 million. Shands Jacksonville (UF Health) has indicated that they expected to receive the \$24 million. The Finance Committee may want to decide now or during the CIP discussion how it would like to proceed.

Recommendation: We recommend the maximum indebtedness be increased to account for the funding provided in the budget.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
ADDITIONAL PROVISIONS
DELETIONS**

**Deleted - Section 11.15 The Jacksonville Zoological Society, Inc. (\$4,000,000)
Authorizing an Amendment to Contract No. 7182-32.**

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to The Jacksonville Zoological Society, Inc. Contract No. 7182-32, to increase the maximum indebtedness amount by \$4,000,000, to extend the term of the agreement and to amend associated contract terms based on the additional funding in fiscal year 2024-2025.

Comments: This will need to be included because there is \$4 million in the Proposed CIP that is not included in the current maximum indebtedness amount.

Recommendation: We recommend the maximum indebtedness amount of the contract be increased by \$4 million.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2025/26 BUDGET ORDINANCE 2025-504
ADDITIONAL PROVISIONS
CHANGES**

**Section 11.11 - 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 to ~~amend associated~~ revise the contract terms based on the additional funding in fiscal year 2024-2025 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 2025/26.

Recommendation – None.

**Section 11.12 - Jacksonville Baseball, LLC (\$3,560,000) Authorizing an
Amendment to Public Infrastructure Capital Improvements Costs Disbursement
Agreement.**

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to the Public Infrastructure Capital Improvements Costs Disbursement Agreement between the City of Jacksonville and Jacksonville Baseball, LLC, originally approved and authorized by Ordinance 2022-849-E (the "Agreement"), to increase the City's maximum indebtedness amount in the Agreement ~~to by \$3,560,000 for a not to exceed new total maximum indebtedness amount of \$35,360,000 \$3,560,000 and to clarify the project scope and justification.~~

Note – This provision is not needed since the maximum indebtedness was increased to \$35,360,000 in FY 24/25 and the \$3,560,000 included in this budget was already included in the maximum indebtedness amount.

Recommendation – We recommend this provision be removed since the proposed funding is already included within the maximum indebtedness amount.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

Item	Organization/Program	Funding Location/Oversight	FY 24/25 Council Approved	FY 25/26 Mayor's Proposed	Increase/ (Decrease)
* 1	AGAPE Community Health Center - Intergovernmental transfer to State of Florida	Non-Departmental Grants and Contract Compliance	\$ 153,603	\$ 121,724	\$ (31,879)
* 2	Angel Kids Foundation - The Children's Initiative	Non-Departmental Grants and Contract Compliance	\$ -	\$ 215,000	\$ 215,000
* 3	Cathedral Arts Project - Brave HeARTs	Non-Departmental Kids Hope Alliance	\$ -	\$ 250,000	\$ 250,000
* 4	Edward Waters University - Living, Learning & Community Center	Funded by General Fund/GSD Public Works	\$ -	\$ 8,700,000	\$ 8,700,000
5	Family Support Services of Northeast Florida - Center of Hope Community Center	Journey Forward Kids Hope Alliance	\$ -	\$ 350,000	\$ 350,000
* 6	FSCJ - Fire Academy Burn Building	Non-Departmental JFRD	\$ -	\$ 3,500,000	\$ 3,500,000
* 7	Gateway Community Services - Alcohol Trust Detoxification and Stabilization	Non-Departmental Grants and Contract Compliance	\$ 399,989	\$ 399,989	\$ -
* 8	Gateway Community Services - Project Save Lives (f/n 1)	Non-Departmental JFRD	\$ -	\$ 500,000	\$ 500,000
* 9	I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop	Non-Departmental Grants and Contract Compliance	\$ 270,000	\$ 400,000	\$ 130,000
10	I.M. Sulzbacher Center for the Homeless - Mental Health Offender Program	Trust and Agency Fund Grants and Contract Compliance	\$ 422,500	\$ 447,500	\$ 25,000
* 11	In the World International - OutEast Community Center	Non-Departmental Public Works	\$ -	\$ 300,000	\$ 300,000
12	Jacksonville Area Legal Aid - Civil Legal Services	\$65 Court Cost Fund Grants and Contract Compliance	\$ 500,000	\$ 500,000	\$ -
* 13	Jacksonville Historical Society - Old St. Luke's Hospital Restoration	Non-Departmental Public Works	\$ -	\$ 200,000	\$ 200,000
* 14	Jacksonville Symphony Association - Core Performers	Non-Departmental Grants and Contract Compliance	\$ 500,000	\$ 500,000	\$ -
* 15	Jacksonville Urban League - Community and Veterans Empowerment Center	Funded by General Fund/GSD Public Works	\$ -	\$ 1,000,000	\$ 1,000,000
* 16	JaxCareConnect Program - We Care Jacksonville (f/n 2)	Non-Departmental Grants and Contract Compliance	\$ 500,000	\$ 750,443	\$ 250,443
* 17	AGAPE Community Health Center	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,667	\$ 166,667
* 18	I.M. Sulzbacher Center for the Homeless	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,224	\$ 166,224
* 19	Mission House	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,667	\$ 166,667
* 20	Muslim American Social Services	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,667	\$ 166,667
* 21	Volunteers in Medicine	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,667	\$ 166,667
* 22	WestJax Outreach	Non-Departmental Grants and Contract Compliance	\$ -	\$ 166,667	\$ 166,667
* 23	L Marks - JAX Hub	Non-Departmental Grants and Contract Compliance	\$ -	\$ 100,000	\$ 100,000
24	Managed Access to Child Health - HOPE Court	Journey Forward Kids Hope Alliance	\$ -	\$ 300,000	\$ 300,000
* 25	Museum of Contemporary Art Jacksonville - Stacked Stars Sculpture	Non-Departmental Grants and Contract Compliance	\$ -	\$ 500,000	\$ 500,000
26	NLP Logix - Needs Assessment	Journey Forward Mayor's Office	\$ -	\$ 240,000	\$ 240,000
27	UNF/FIE - Jax S.O.A.R.S.	Journey Forward Kids Hope Alliance	\$ -	\$ 700,000	\$ 700,000
* 28	United Way of Northeast Florida - 2-1-1	Non-Departmental Grants and Contract Compliance	\$ 250,000	\$ 400,000	\$ 150,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

Item	Organization/Program	Funding Location/Oversight	FY 24/25 Council Approved	FY 25/26 Mayor's Proposed	Increase/ (Decrease)
* 29	United Way of Northeast Florida - 9-8-8 Suicide & Crisis Lifeline	Non-Departmental Grants and Contract Compliance	\$ -	\$ 200,000	\$ 200,000
30	United Way of Northeast Florida - Eviction Diversion	Neighborhoods Grants and Contract Compliance	\$ -	\$ 500,000	\$ 500,000
* 31	United Way of Northeast Florida - State of Jax Initiative (f/n 5)	Non-Departmental Grants and Contract Compliance	\$ -	\$ 237,300	\$ 237,300
* 32	Volunteers in Medicine - West Jax Clinic	Non-Departmental Grants and Contract Compliance	\$ 200,000	\$ 200,000	\$ -
33	Youth Crisis Center - Touchstone Village & House of Hope Shelter	Journey Forward Kids Hope Alliance	\$ -	\$ 310,000	\$ 310,000
* 34	Boselli Foundation (f/n 2)	N/A	\$ 500,000	\$ -	\$ (500,000)
* 35	Family Nurturing Center of Florida (f/n 2)	N/A	\$ 75,000	\$ -	\$ (75,000)
* 36	Five Points Merchants Association - Cleanup Corps (f/n 2)	N/A	\$ 50,000	\$ -	\$ (50,000)
* 37	FOBT Pipeline, Inc. (f/n 2)	N/A	\$ 250,000	\$ -	\$ (250,000)
* 38	FOP Foundation - Fallen Officer Relief Fund (f/n 2)	N/A	\$ 200,000	\$ -	\$ (200,000)
* 39	Ronald McDonald House (f/n 2)	N/A	\$ 100,000	\$ -	\$ (100,000)
* 40	United Way - Mission United (f/n 2)	N/A	\$ 100,000	\$ -	\$ (100,000)
* 41	Jacksonville University College of Law (f/n 3)	N/A	\$ 3,000,000	\$ -	\$ (3,000,000)

Total Funded by General Fund - General Services District

\$ 7,471,092 \$ 22,821,513 \$ 15,350,421

Funded by Debt

* 42	University of Florida - Health & Financial Technology Graduate Education Center (f/n 4)	N/A	\$ 15,000,000	\$ -	\$ (15,000,000)
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Grant Total

\$ 22,471,092 \$ 22,821,513 \$ 350,421

Footnotes:

1	This program was funded through Opioid Settlement Proceeds Grant funding in FY 2024/25 at \$1,000,000. They are applying for \$750,000 in FY 2025/26, but would require a waiver to receive Opioid funding and this direct contract.
2	These items were added as part of wrap-up during the budget process in FY 2024/25 and were placed in a designated contingency.
3	The FY 2024/25 approved budget included \$3 million for a forgivable loan, which was a continued payment pursuant to previously approved City Council direct contract. The total JU Law School contribution since FY 2021/22 is \$11.5 million in grants and forgivable loans.
4	The FY 2024/25 approved budget included \$15 million in debt funding for the UF Health & Financial Technology Graduate Education Center, which was a continued payment pursuant to previously approved City Council term sheet. In total, the City has appropriated \$50 million of the \$105 million maximum indebtedness pursuant to the approved RDA (2025-396-E).
5	This contract is funded with \$200,000 directly in the General Fund/GSD and the remaining \$37,500 in the Information Technologies Fund (53101), which bills back the General Fund/GSD.

* These items are not scheduled to be discussed again.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

Below are our recommended changes and comments for each direct contract listed in the proposed FY 2025/26 Budget.

1. Agape Community Health Center – Health Care Services (\$153,603) [Section 12.33 / Exhibit 33]

Overview From Exhibit

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. 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.

Technical Amendments

- 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 \$121,724 between both activities
- Attach revised Exhibit 33 (Term Sheet) to reflect intended use of funds not disbursed to the State

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

2. Angel Kids Foundation – The Children's Initiative (\$215,000) [Section 12.25 / Exhibit 25]

Overview From Exhibit

Angel Kids Foundation's Children's Initiative is a comprehensive Program designed to address the complex relationship between social determinants and health outcomes among children and families in Duval County. The Program's primary goal is to foster equitable health access by integrating behavioral health services into pediatric primary care, with a special focus on serving underserved populations who face barriers such as inadequate insurance coverage, poverty, and limited access to quality care. The Children's Initiative aims to reduce disparities by offering integrated, multidisciplinary care through strategically located clinics, extended evening and weekend office hours, telehealth services, ensuring that children and adolescents ages 0-17 can access both physical and behavioral health care regardless of their ability to pay.

Technical Amendments

- Attach Revised Exhibit 25 (Term Sheet) to correct budget

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

3. Cathedral Arts Project – Brave HeARTs (\$250,000) [Section 12.11 / Exhibit 11]

Overview From Exhibit

The Cathedral Arts Project (CAP) has designed a new Brave HeARTs initiative to meet the needs of children from military and veteran families. Military families make extraordinary sacrifices for our nation, and that sacrifice includes frequent school changes, social instability and stress their children endure. CAP's Brave HeARTs initiative will provide these students with consistent, skill-building programs to enhance focus, resilience and academic performance. In short, we will be equipping military-connected children with the tools they need to succeed in school and in life.

Amendments

- None

Notes

- The terms of the contract are set-up as a pay for performance
- Due to the payment term structure, there is no specific limit (percentage) on administrative budget changes and KHA has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- KHA has authority to increase the program award by up to 10% from other appropriated funding

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

4. Edward Waters University – Living, Learning & Community Center (\$8,700,000) [Section 12.30 / Exhibit 30]

Overview From Exhibit

Edward Waters University's ("EWU") proposed Living, Learning and Community Center ("LLCC") is a bold investment in Jacksonville's urban core and the heart of the New Town neighborhood. The facility will house 425 additional residential students and serve as a regional hub for academic and civic conferences, community events, and expanded community health and senior services. This center aligns with EWU's mission-driven commitment to academic excellence, student success, and neighborhood revitalization. The LLCC will provide versatile convening space for institutional and external neighborhood and community events and expand direct services to the local community through health, wellness, and senior/youth engagement programs. Key features include:

- *425-bed residence hall for student housing*
- *Multi-purpose space for conferences, events, and civic engagement*
- *Expansion of EWU's Center for Prevention of Health Disparities and Schell-Sweet Community Resource Center*
- *Accessible meeting and programming space for African Methodist Episcopal Church, United Negro College Fund, HBCU networks, and community partners*
- *New 400-meter track to support athletic and community wellness, as well as host the 2028 NCAA Division II National Outdoor Track & Field Championships*

Notes:

- City contribution is not segregated based on activity (student housing, conference/event space, track)
- While not reflected on the Term Sheet, the overall estimated project funding includes \$10,000,000 in City Funds, \$8,700,000 in FY 2025/26 and a planned additional request of \$1,300,000 in FY 2026/27
- Three (3) one-year extensions are authorized contingent on future funding
- The initial contract is eligible for a no-cost extension of up to six (6) months

Technical Amendments

- Amend appropriation account to reflect that EWU is not a governmental entity, which will have no impact on Special Council Contingency

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code*
- We recommend that either:
 - More definitive terms be added to the term sheet establishing minimum time periods of deed restrictions for public use, minimum private capital investment, specific defaults and clawbacks, amount contributed to each activity, etc.; or
 - These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

5. Family Support Services of Northeast Florida – Center of Hope Kennedy Community Center (\$350,000) [Section 12.13 / Exhibit 13]

Overview From Exhibit

Family Support Services has been operating a Center of Hope Program at the Emmet Reed Community Center since 2022. The outcomes have been very positive. The Department of Parks, Recreation, and Community Services (Facility Manager) and KHA (Program Manager) would like to expand the Program to a second location at the Kennedy Community Center, 1133 Ionia Street, Jacksonville, Florida 32206. The model is designed to prevent child abuse/neglect by providing support to families that build upon their strengths, enabling them to care for the children safely, and to realize their full potential. The goals for the programs are to keep more children safely with their families, strengthening communities and increasing hope within residents. Services are provided within 3.5 miles of the Community Center.

Notes

- The terms of the contract are set-up as a pay for performance
- Due to the payment term structure, there is no specific limit (percentage) on administrative budget changes and KHA has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- KHA has authority to increase the program award by up to 10% from other appropriated funding

Technical Amendments

- Attach Revised Exhibit 13 (Term Sheet) to correct Program Costs and Correct Scrivener's in term sheet

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

**6. Florida State College of Jacksonville – Fire Academy of the South Burn Building (\$3,500,000)
[Section 12.17 / Exhibit 17]**

Overview From Exhibit

The Burn Building Project is a joint initiative between Florida State College at Jacksonville's (FSCJ) Fire Academy of the South and the Jacksonville Fire and Rescue Department (JFRD) to construct a modern live-fire training facility that meets current safety standards and effectively prepares firefighters for real-world emergencies. The primary goal is to enhance the quality and safety of firefighter training by replacing the existing Burn Building, which has been in use for over 30 years and no longer provides a safe or effective environment for live-fire instruction. The new facility will be designed to support advanced training scenarios, including fire suppression, search and rescue, and other critical firefighting operations.

Concern

- Entirety of City funds are being advanced to FSCJ
- FSCJ has until 9/30/26 to expend or encumber City funds

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code* from Section 12.17 of the Budget Ordinance
- Funds should be distributed on a reimbursement or work performed and invoiced basis rather than fully advanced
- We recommend that either:
 - o More definitive terms be added to the term sheet establishing installation location, minimum private capital investment, specific defaults and clawbacks, etc.; or
 - o These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

Technical Amendments

- If Chapter 118 Requirements are not removed and the advance is not removed, attach Revised Exhibit 17 (Term Sheet) to include waiver of Section 118.201(f)(7) to allow advance payments in excess of 10%

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

**7. Gateway Community Services – Alcohol Trust Detoxification and Stabilization – (\$399,989)
[Section 12.8 / Exhibit 8]**

Overview From Exhibit

This Program supports 30 beds that provide two critical services to Jacksonville residents who are addicted to drugs and/or alcohol: 1) Observation and Stabilization (OSU) and 2) Detoxification (Detox). Both aspects of the Program seek to safely detoxify adults from the dangerous substances and introduce them to a plan for recovery including community support through local 12 step programs. Gateway provides the only publicly funded OSU and Detox programs in Duval County. A very low percentage of Gateway's patients have insurance for substance abuse treatment that will pay for Gateway's detoxification services.

Technical Amendments

- Strike Section 12.8 and remove Exhibit 8 because authorization to direct contract with Gateway Community Services for alcoholic rehabilitation is already provided pursuant to Section 111.205, Ordinance Code

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

8. Gateway Community Services – Project Save Lives (\$500,000) [Section 12.2 / Exhibit 2]

Overview From Exhibit

The Program goal is to reduce overdoses, recidivism and deaths in the City of Jacksonville that are related to opioid-related use disorder (OUD) overdoses, other substance use disorders (SUD) or co-occurring substance use disorders (CSUD) and Mental Health Disorders (MHD). The Program works with six designated hospital emergency room departments (each an “ED”), and other community partners.

Notes

- A waiver of Section 84.304 (Eligibility to Apply for Opioid Settlement Proceeds Grants) is not provided to allow Gateway Community Services to seek additional Opioid Settlement Proceeds Grant Funding for this program

Technical Amendments

- Correct Scrivener’s in Section 12.2
- Attach revised Exhibit 2 (Term Sheet) to include prior year’s program budget detail

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

9. I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop (\$400,000) [Section 12.3 / Exhibit 3]

Overview From Exhibit

The Urban Rest Stop is a collaboration between the City of Jacksonville and the I.M. Sulzbacher Center for the Homeless, Inc. This 6,000 square feet space located on the Sulzbacher main campus includes a large 15 stall shower and 10 stall toilets 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.

Technical Amendments

- Attach revised Exhibit 3 (Term Sheet) to correct budget schedule

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

10. I.M. Sulzbacher Center for the Homeless – Mental Health Offender Program (\$447,500 Direct Contract; \$600,000 Total MHOP Funding) [Section 12.6 / Exhibit 6]

Overview From Exhibit

The Mental Health Offender Program is a diversion program aimed at helping those individuals with severe mental illness who are cycling through the jail attain stability in the community through linkage to housing, healthcare and income. The purpose of MHOP is to reduce the demands on the criminal justice system by helping those with mental illness who rotate through the jail due to non-violent misdemeanor arrests, reducing recidivism and reducing community costs associated with these individuals. The Program provides pretrial release from custody, a customized plan of care to stabilize defendants, and court supervision to ensure compliance with a program developed by Sulzbacher.

Technical Amendments

- Attach Revised Exhibit 6 (Term Sheet) to correct budget

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

11. In the World International – OutEast Community Center (\$300,000) [Section 12.31 / Exhibit 31]

Overview From Exhibit

The OutEast Community Center Project will support the construction of a new community facility in Jacksonville's Historic Eastside neighborhood. The center will serve as a vibrant hub where residents can access resources, attend events, and build community. Listed on the National Register of Historic Places, the Eastside is a historically significant area currently lacking a centralized space for civic and social connection. The Project's goal is to address this gap and contribute to neighborhood revitalization. The total cost of the Project is \$2.3 million. Of this, the City of Jacksonville is contributing \$300,000 to support building construction, with the remaining \$2 million being raised from private donations and other public grants.

Notes

- Two (2) one-year extensions are authorized contingent on future funding
- The initial contract is eligible for a no-cost extension of up to six (6) months

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code*
- Funds should be distributed on a reimbursement or work performed and invoiced basis rather than in advanced installments
- We recommend that either:
 - o More definitive terms be added to the term sheet establishing minimum time periods of deed restrictions for public use, minimum private capital investment, specific defaults and clawbacks, etc.; or
 - o These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

Technical Amendments

- If the advance is not removed, clarify that advance will be in four equal installments of \$75,000, contingent upon delivery of support for expenditures of prior advance(s)
- If Chapter 118 Requirements are not removed and the advance is not removed, attach Revised Exhibit 31 (Term Sheet) to include waiver of Section 118.201(f)(7) to allow advance payments in excess of 10%

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

12. Jacksonville Area Legal Aid – Civil Legal Services Program (\$671,960) [Section 12.26 / Exhibit 26]

Overview From Exhibit

The Program will provide free legal services to low-income (those with household income at or below 200% of the OMB poverty) or otherwise vulnerable (e.g., elderly, disabled, or abused) persons and families of Jacksonville to assist in meeting their basic needs, including: income, housing, health, safety, and equal access to services. Specifically, the Program will provide legal assistance to avoid wrongful foreclosure and eviction, loss of housing subsidies, loss of homestead status, housing discrimination, and inhabitable conditions; gain court-ordered protection for victims of domestic violence, including child custody and support; help with family care issues, including guardianship and advance directives; gain, increase, or preserve Social Security, SSI, Medicaid, reemployment assistance, VA and other benefits for the poor and disabled; secure employment rights and eligibility for low-income workers; protect low-income and vulnerable clients from predatory lending scams and illegal garnishment; and protect the disabled from discrimination in accessing services to live independently.

Technical Amendments

- Reflect direct contract amount of \$500,000 in the Section 12.26 title language

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

13. Jacksonville Historical Society – Old St. Luke's Hospital Restoration (\$200,000) [Section 12.32 / Exhibit 32]

Overview From Exhibit

The Jacksonville Historical Society, Inc. owns and occupies the Old St. Luke's Hospital building, built in 1878 as the first public hospital in the State of Florida (and in Jacksonville). This venerable three-story brick building is a survivor of the Great Fire of 1901, is listed on the National Register of Historic Sites and is arguably the city's oldest public building. In 2012, the property was bought by the Jacksonville Historical Society and renovated for use as an archival repository, as well as administrative offices. Now that the former Florida Casket Company building has been renovated for the archives and for museum and exhibit space, plans for the former hospital building include space for a medical history museum as well as serving as the company's administrative office. While not currently open to the public as a museum, the hospital building still receives annually over 500 visitors who are interested in Jacksonville history. Within the next two years, when the medical history museum is complete as an adjunct to the Jacksonville History Center museum, the organization expects to welcome at least 10 times those numbers of visitors. Funding will help cover capital expenses to replace the decking on three balconies and railing on four balconies, a new ramp, replacing four sets of doors to the balconies/porches, and exterior painting.

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code*
- We recommend that either:
 - o More definitive terms be added to the term sheet to be consistent with prior grant agreements establishing payment terms, project commencement requirements, specific defaults and clawbacks, etc.; or
 - o These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

14. Jacksonville Symphony Association – Core Performers (\$500,000) [Section 12.7 / Exhibit 7]

Overview From Exhibit

The Jacksonville Symphony's funding request is intended to support the Symphony's most treasured asset: our 60 full-time musicians. Led by esteemed Music Director Courtney Lewis, the Symphony only achieves its mission to enrich the human spirit through symphonic music with our highly skilled musicians. Funding will ensure that the Symphony will be able to perform 40 weeks of concerts at Jacoby Symphony Hall during our 2025/26 season and our musicians will also be available to the Jacksonville community as resident artists, teachers, and performers.

Technical Amendments

- Correct Scrivener's in Section 12.7

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

**15. Jacksonville Urban League – Community and Veterans Empowerment Center (\$1,000,000)
[Section 12.29 / Exhibit 29]**

Overview From Exhibit

The Jacksonville Urban League (JUL), a nonprofit founded in 1947 and an affiliate of the National Urban League, is in the process of designing and constructing the Community and Veterans Empowerment Center (CVEC) – a 7,000 square foot civic and service center located at 1265 Kings Road, Jacksonville, FL 32204. Designed as a flexible, ADA-accessible hub, the CVEC will house workforce development programs, mental wellness and telehealth access, and civic engagement initiatives to the community, with a focus on targeting veterans in need. The CVEC will consolidate job assistance, benefit navigation, and community programming into a welcoming and inspiring one-stop solution for all.

Notes

- While not reflected on the Term Sheet, the overall estimated project funding includes \$2,000,000 in City Funds, \$1,000,000 in FY 2025/26 and a planned additional request of \$1,000,000 in FY 2026/27
- Three (3) one-year extensions are authorized contingent on future funding
- The initial contract is eligible for a no-cost extension of up to six (6) months

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code*
- We recommend that either:
 - o More definitive terms be added to the term sheet establishing minimum time periods of deed restrictions for public use, minimum private capital investment, specific defaults and clawbacks, etc.; or
 - o These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

16. JaxCareConnect – We Care Jacksonville (\$752,000) [Section 12.18 / Exhibit 18]

Overview From Exhibit

JaxCareConnect is an initiative created by members of the Duval Safety Net Collaborative, whose mission is to ensure every resident of Duval County has access to high-quality, comprehensive healthcare – regardless of insurance status or ability to pay. We Care Jacksonville, Inc. (WeCareJax) hosts and administers this one-of-a-kind Program for the community. JaxCareConnect offers a comprehensive solution to overcome challenges in access to care in our local health care system, aligning with the current City of Jacksonville priority of improving health and wellness for all in our community. JaxCareConnect Goal: Improve access to health care for uninsured and under-resourced neighbors by providing connection to care while removing barriers to accessing a primary care medical home for uninsured neighbors living at or below 300% of the Federal Poverty Level in Duval County.

Recommended Amendments

- We recommend that the award amount be reduced by \$1,556.83 to \$750,443.17 based on amount included in Mayor's Proposed Budget and attach a Revised Exhibit 18 (Term Sheet) to reflect reduced award amount

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

17. JaxCareConnect – Agape Community Health Center (\$166,666.66) [Section 12.19 / Exhibit 19]

Overview From Exhibit

Agape's integrated and accessible primary and behavioral health care services program serves Duval County residents. The Program is open to all vulnerable (uninsured or under insured) patients of varying demographics leading to challenges overcoming language barriers. The Program's goals and objectives are health prevention and promotion. The Program will assist county residents by providing interpretive services, which will open the door to: (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.

Amendments

- None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

18. JaxCareConnect – I.M. Sulzbacher Center for the Homeless (\$166,223.52) [Section 12.23 / Exhibit 23]

Overview From Exhibit

As a Federally Qualified Health Center, Sulzbacher's goal of providing quality comprehensive health services to those in need regardless of insurance status or ability to pay is clearly aligned with the Duval Safety Net Collaboration mission. Sulzbacher's service array includes primary health care, dental care, vision screening, mental health counseling and treatment, and substance abuse treatment. Sulzbacher has three clinic locations in downtown Jacksonville, in Jacksonville Beach, and in the Brentwood community, as well as mobile outreach teams. This Program will greatly expand health services in Jacksonville by enhancing Sulzbacher's ability to assess care needs, determine patient eligibility, and make referrals to the most appropriate primary care or specialty care provider in line with patient needs.

Technical Amendments

- Attach Revised Exhibit 23 (Term Sheet) to include prior year's program budget detail and correct Program Costs

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

19. JaxCareConnect – Mission House (\$166,666.66) [Section 12.22 / Exhibit 22]

Overview From Exhibit

Mission House is one of the only six completely free clinics in Northeast Florida's free and charitable clinic network that provides primary medical care, including prescriptions, completely free of charge. Mission House's Clinic Program services are targeted toward providing free primary care and prescriptions to uninsured, housed or unhoused, adults in Duval County with income of 200% of the federal poverty level. These patients also often experience a multitude of co-occurring complex diagnoses resulting from the socio-economic circumstances in which they find themselves, making the work that we do in caring for these patients that much more imperative.

Technical Amendments

- Attach revised Exhibit 22 (Term Sheet) to correct budget detail

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

20. JaxCareConnect – Muslim American Social Services (\$166,666.66) [Section 12.21 / Exhibit 21]

Overview From Exhibit

Complications from uncontrolled diabetes and chronic hypertension contribute to frequent emergency department visits, straining healthcare resources and increasing costs. The Program is designed to eliminate unnecessary Emergency Department Visits. By addressing the root causes of emergency visits, the Program will reduce the burden on healthcare systems and minimize associated costs for individuals and the community by providing access to high-quality, comprehensive healthcare services to uninsured indigent Duval County residents.

Amendments

- None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

21. JaxCareConnect – Volunteers in Medicine Jacksonville (\$166,666.66) [Section 12.24 / Exhibit 24]

Overview From Exhibit

Volunteers in Medicine is a free clinic for the working uninsured in Jacksonville, Florida. We serve as a critical access point for individuals who fall into the ALICE demographic—those who are Asset Limited, Income Constrained and Employed—and who are often ineligible for public assistance yet unable to afford private insurance. Our clinic functions as a medical home for patients, helping to reduce preventable emergency room visits and improve long-term health outcomes. With more than 100,000 uninsured residents in Jacksonville, the need for accessible, community-based healthcare continues to grow. Informed by the Critical Quality of Life Access to Care Report and in response to a broader decline in healthcare spending at the state and national levels, we are hopeful that the City of Jacksonville will recognize this need and provide funding to expand our services. We estimate we will serve an additional 15% or approximately an additional 151 individuals as a result of this funding for Fiscal Year 2025-2026. In addition, this will result in increased patient visits; last year we averaged about 4 visits per patient. The funding received will go to the delivery of services, transportation, marketing our services and providing all of the screenings, medications and doctors' visits necessary to keep our patients healthy, working and out of expensive emergency rooms. Your investment in VIM-Jax will help ensure that our neighbors remain healthy, employed, and out of costly emergency departments, while strengthening the overall health infrastructure of our community.

Amendments

- None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

22. JaxCareConnect – WestJax Outreach (\$166,666.67) [Section 12.20 / Exhibit 20]

Overview From Exhibit

With the partnership of JaxCareConnect, WestJax Outreach (CHO) is able to fulfill the healthcare needs of thousands of uninsured adults in Duval County by providing them with a primary care medical home. JaxCareConnect is well-positioned to promote CHO and other network organizations, as it understands both the offerings of the clinics and the needs of patients. Our programs and services aim to prevent unnecessary emergency room visits, strengthen families, improve quality of life, and provide economic stability for those who cannot afford services elsewhere. Collaborating with partners such as HealthLink Jax enables CHO to direct individuals to assistance after hours and during holidays. The healthcare programs include primary care (chronic disease management and well-woman care), wellness services (nutrition and smoking cessation), and essential dental care (exams, X-rays, cleanings, fillings, extractions, some root canals, and limited denture cases through an external partnership).

Technical Amendments

- Attach revised Exhibit 20 (Term Sheet) to include prior year's program budget detail and correct budget

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

**23. L Marks – JAX Hub Global – Center for Financial Innovation in Jacksonville (\$100,000)
[Section 12.28 / Exhibit 28]**

Overview From Exhibit

The City funds will provide marketing dollars to support the Program to bring a structured approach to innovation for local businesses. The focus will be on building partnerships between local businesses and connecting them with cohorts facing real-world addressable challenges which will assist in the creation of revenue-generating ventures in the community. Through a structured, results-driven Program, the Jax Hub Partnership will attract businesses to validate and implement technologies, and deliver measurable value for the JAX Hub partners, while driving economic development. The funding will cover the costs of marketing (printing and advertising) to attract local business involvement which will foster creativity, experimentation and collaboration regarding innovative solutions to complex problems while driving growth and competitiveness in local markets.

Technical Amendments

- Attach Revised Exhibit 28 (Term Sheet) to correct Scrivener's
- Strike waiver of Section 118.201(f)(7) from Section 12.28 of Budget Ordinance as funds will be disbursed on a reimbursement basis

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

24. Managed Access to Child Health – HOPE Court (\$300,000) [Section 12.15 / Exhibit 15]

Overview From Exhibit

Managed Access to Child Health, Inc. operates the HOPE Court Program which focuses on juveniles who have an active/open Juvenile Justice case. The Program focuses on individualized treatment, rather than punishment alone. This effective strategy helps youth avoid future involvement in the juvenile justice system. Youth who participate in HOPE Court will be diverted from traditional juvenile justice programs and referred to appropriate services within the community whenever possible and appropriate, consistent with public safety concerns. The Program uses a multidisciplinary approach to service delivery working with all community-based stakeholders serving the youth throughout the community.

Notes

- The terms of the contract are set-up as a pay for performance
- Due to the payment term structure, there is no specific limit (percentage) on administrative budget changes and KHA has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- KHA has authority to increase the program award by up to 10% from other appropriated funding

Technical Amendments

- Attach Revised Exhibit 15 (Term Sheet) to clarify budget and correct Scrivener's

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

25. Museum of Contemporary Art Jacksonville – Sculpture Acquisition (\$500,000) [Section 12.27 / Exhibit 27]

Overview From Exhibit

The Museum of Contemporary Art Jacksonville requests funding intended to contribute toward the acquisition of a monumental work of sculpture created by the late artist Frank Stella (American, 1936-2024), one of the most beloved and influential contemporary artists of the past century. Jacksonville Stacked Stars was initially created to launch MOCA's 2024 100th anniversary Project Atrium series. Specifically created in honor of MOCA's centennial milestone, Jacksonville Stacked Stars is the last major work created by Stella before his passing in May 2024 and the final work in his iconic Star series, with other works including stacked stars currently installed in Manhattan at Hudson Yards and the Museum of Modern Art (MoMA), New York.

Notes

- A waiver of Section 118.602 (Responsibility) is not provided to allow Museum of Contemporary Art Jacksonville to seek additional Cultural Service Grant funding

Technical Amendments

- Reflect direct contract amount of \$500,000 in Section 12.27
- Attach Revised Exhibit 27 (Term Sheet) to correct Scrivener's

Recommended Amendments

- We recommend that either:
 - o More definitive terms be added to the term sheet establishing installation location, minimum private capital investment, specific defaults and clawbacks, etc.; or
 - o These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

26. NLP Logix – Needs Assessment/Gaps Analysis (\$240,000) [Section 12.14 / Exhibit 14]

Overview From Exhibit

This Project will cover two areas of analysis for the Jacksonville Journey Forward Board. Community Priority Assessment – This assessment will analyze data related to the City of Jacksonville for the purposes of understanding geographic and temporal hot spots and to establish relationships between crime and other variables. This analysis will include data provided by the department of Juvenile Justice and the Jacksonville Sheriff's Office as well as other external sources. These results will be combined with survey results and the results from research/planning focus groups conducted as a part of Jacksonville Journey Forward to ensure that community priorities quantify both qualitative and quantitative needs. Program Evaluation – This evaluation will occur as data becomes available (as frequently as quarterly for Juvenile Justice programs and annually for education-based programs) for each of the programs that are funded through Jacksonville Journey Forward.

Notes

- There is no specific limit (percentage) on administrative budget changes and Director of Community Initiatives has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- Director of Community Initiatives has authority to increase the program award by up to 10% from other appropriated funding

Technical Amendments

- Reflect that grant agreement shall be in accordance with Chapter 118, Parts 1-5
- Remove references to KHA
- Attach Revised Exhibit 14 (Term Sheet) to include budget, deliverables, and reflect adherence to Chapter 118 parts 1-5 is required

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

27. University of North Florida/Florida Institute of Education – Jax S.O.A.R.S (\$700,000) [Section 12.12 / Exhibit 12]

Overview From Exhibit

The Florida Institute of Education at the University of North Florida conducts the Jax SOARS Program which is designed to close opportunity-to-learn gaps and advance reading success for children in high-needs neighborhoods. Through a year-round suite of evidence-based, engaging programming, Jax SOARS complements in-school learning, strengthens language and literacy development, and cultivates children's motivation and interest in reading. By delivering targeted support during out-of-school and non-instructional time, including summer and the academic year, and engaging neighborhood early learning centers, community organizations, and local businesses, Jax SOARS provides an innovative, sustained layer of support for all students and families served by the partner schools (Hyde Park and Ramona Blvd. Elementary).

Notes

- The terms of the contract are set-up as a pay for performance
- Due to the payment term structure, there is no specific limit (percentage) on administrative budget changes and KHA has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- KHA has authority to increase the program award by up to 10% from other appropriated funding

Technical Amendments

- Attach Revised Exhibit 12 (Term Sheet) to correct Program Costs and budget

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

28. United Way of Northeast Florida – 2-1-1 (\$250,000) [Section 12.1 / Exhibit 1]

Overview From Exhibit

United Way 2-1-1 is a confidential information and referral helpline connected with 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. Specialists conduct follow up communications, intake for specialized programs or services, outbound calls, basic database maintenance and community outreach.

Technical Amendments

- Attach Revised Exhibit 1 (Term Sheet) to correct Scrivener's

Recommended Amendments

- We recommend that either:
 - o Reduce the appropriation from \$400,000 to \$250,000 to match proposed grant request, which will have a \$150,000 positive impact on Special Council Contingency; or
 - o Increase the authorized award amount to \$400,000 and Attach Revised Exhibit 1 (Term Sheet) to reflect the same

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

29. United Way of Northeast Florida – 9-8-8 (\$200,000) [Section 12.5 / Exhibit 5]

Overview From Exhibit

The 9-8-8 Suicide & Crisis Lifeline Program benefits Duval County residents by providing free, 24/7 access to trained crisis counselors, offering immediate support for mental health and substance use emergencies. It reduces reliance on law enforcement and emergency rooms, resolving most crises through phone, text, or chat, while connecting individuals to local resources for ongoing care. By promoting equitable access, especially for underserved and at-risk populations, the 9-8-8 Program strengthens community mental health systems, decreases stigma, encourages early intervention, and ultimately improves safety, health outcomes, and cost-efficiency across the City of Jacksonville.

Amendments

- None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

30. United Way of Northeast Florida – Eviction Diversion (\$500,000) [Section 12.9 / Exhibit 9]

Overview From Exhibit

In partnership with the City of Jacksonville, The LJD Jewish Family & Community Services, Inc., Jacksonville Area Legal Aid, the Fourth Judicial Circuit Court, and the Duval County Clerk's Office, United Way of Northeast Florida serves as the fiscal agent for the first-of-its-kind Eviction Diversion Program in Jacksonville. It is the first stand-alone, court-integrated, statutorily compliant eviction diversion program in the State of Florida. Through early intervention in the eviction process, we provide qualifying tenants with comprehensive wrap-around supports including legal assistance, emergency rental assistance, access to food, and community referrals to keep residents housed before an eviction can escalate and overcome their financial emergency to achieve self sustainability.

Technical Amendments

- Attach Revised Exhibit 9 (Term Sheet) to correct budget and Program Costs

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

31. United Way of Northeast Florida – State of Jax Initiative (\$237,300) [Section 12.10 / Exhibit 10]

Overview From Exhibit

State of Jax is an initiative of the Jacksonville Transformation Coalition for which the United Way of Northeast Florida serves as fiscal agent. The vision of State of Jax is to provide objective and practical data-based research to the public and private sectors committed to making Jacksonville a destination city with opportunities for all its people. State of Jax aims to establish Jacksonville as a leader in data-informed governance.

\$200,000 - mySidewalk licensing fee. mySidewalk is a comprehensive community data platform of 60,000 data sets designed to empower local governments with accessible, actionable insights across various sectors, including public health, housing, economic development, and public safety.

\$37,300 - Wingard State of Jax branding, messaging and website development achieving COJ goals of transparency, data-driven decision-making, and civic engagement.

Amendments

- Recommend clawback of all funding if the website is not developed within contract period
- Recommend moving \$37,300 from Technology Solutions fund (53101) to Non-Departmental since oversight is Grants and Contract Compliance. This would be offset within billing to General Fund, so that there is no impact to Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

32. Volunteers in Medicine – West Jacksonville Clinic (\$200,000) [Section 12.4 / Exhibit 4]

Overview From Exhibit

Volunteers in Medicine Jacksonville (VIMJAX) is a full-service clinic that has provided free primary and specialty care services to low-income and uninsured working 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 VIMJAX 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 cancer, c) mental health counseling, d) well women exams, and e) referrals to specialty care for sixteen specialties that include gynecology, dermatology, psychiatry, vision care, oncology, neurology, pulmonology, cardiology and more.

Technical Amendments

- Attach revised Exhibit 4 (Term Sheet) to correct Program Costs

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
DIRECT CONTRACTS**

33. Youth Crisis Center – Residential Crisis Center/Touchstone Village Transitional Living and House of Hope Emergency Shelter (\$310,000) [Section 12.16 / Exhibit 16]

Overview From Exhibit

The residential crisis care Program provide a short-term residential care and therapy for youth ages 10-17 who are truant, runaway, ungovernable, homeless, in-crisis, or at risk of human trafficking and other forms of violence. Many have experienced trauma, academic struggles, especially due to chronic absenteeism, and mental health concerns. Youth may remain in the Program up to 35 days. The Touchstone Village Transitional Living and House of Hope Emergency Shelter was established in 2009. Adults ages 18-24 address young adult homelessness, truancy, and mental health concerns using trauma-informed care, positive youth development and evidence-based practices. This comprehensive approach supports youth in crisis to transition from homelessness and instability toward education, employment, and independence. Referral sources include community agencies serving homeless populations, including self-referrals from young adults in need.

Notes

- The terms of the contract are set-up as a pay for performance
- Due to the payment term structure, there is no specific limit (percentage) on administrative budget changes and KHA has the authority to reduce the award amount
- Two (2) one-year extensions are authorized, contingent on future funding
- Each contract (including extensions) is eligible for a no-cost extension of up to six (6) months
- KHA has authority to increase the program award by up to 10% from other appropriated funding
- A waiver of Section 118.805 (Eligibility to Apply for Public Service Grants) is not provided to allow Youth Crisis Center to seek additional Public Service Grant Funding for this program

Technical Amendments

- Attach Revised Exhibit 16 (Term Sheet) to correct Scrivener's

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
GENERAL TRUST & AGENCY (FUND 11528)**

PROPOSED BUDGET BOOK - Page # 83-84

BACKGROUND:

The Mental Health Offender Program Trust Fund was established by Section 111.394 of the Municipal Code. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health. MHOP has been operated as a collaboration between I.M. Sulzbacher Center, Courts, State Attorney, and Public Defender.

Below explains the Mental Health Offender portion of this fund. The Wellness fund portion will be explained during Employee Services.

REVENUE:

1. Transfers from Other Funds:

- The \$600,000 is a transfer from the General Fund/General Services District to provide funding for the Mental Health Offender Program.

EXPENDITURES:

1. Professional and Contractual Services:

- \$600,000 of the \$800,000 is related to expenditures for the Mental Health Offender Program of which \$447,500 is a direct contract with I.M. Sulzbacher Center for the Homeless as previously discussed with the Direct Contract handout. The other \$152,500 will be used for other program costs for the other parties. As of July 25, there was \$934,980 encumbered and \$294,059 in unencumbered funds related to the Mental Health Offender Program.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2025/26 BUDGET
JOURNEY FORWARD (FUND 00131)**

PROPOSED BUDGET BOOK - Page # 73-74

BACKGROUND:

Ordinance 2024-635-E created a new Ordinance Code Chapter 85 and Section 111.330 to establish the Jacksonville Journey Forward and Jacksonville Journey Forward Special Revenue Fund. The 11-member Jacksonville Journey Forward Board is tasked with developing and implementing a community-based plan for the City to reduce and eliminate factors contributing to crime and the plan shall detail the comprehensive approach to community-based crime prevention, intervention, and rehabilitation, and neighborhood safety and stability. Funding within the Jacksonville Journey Forward Special Revenue Fund (the “Fund”) shall be utilized for the purposes, functions and goals set forth in Chapter 85. The Director of Finance, or designee, is authorized and directed to make disbursements from the Fund after appropriation by the Council and upon written requisition of the Jacksonville Journey Forward Board. The Jacksonville Journey Forward Board shall annually submit a proposed budget to the Mayor to be included in the Mayor's annual budget proposal. This funding was placed within a Mayor’s Office line item.

REVENUES:

1. Transfers from Other Funds
 - This represents a transfer from the General Fund – GSD.

EXPENDITURES:

1. Professional and Contractual Services
 - The fiscal year 2025/26 proposed budget includes \$2,000,000 for professional and contractual services. A total of \$1,900,000 has been allocated for the following direct contracts (previously discussed) which were approved by the Jacksonville Journey Forward Board. An RFP will be issued for the remaining balance of \$100,000 to seek a provider who will conduct stakeholder meetings, develop a community calendar and clearinghouse of all services to inform families about events, programs, and information, develop a mechanism to gather feedback at neighborhood levels, develop a dashboard to share and analyze reports and data, and create easily understood progress indicators.

Vendor/Program	Amount
Family Support Services of Northeast Florida - Center of Hope Kennedy Community Center	\$350,000
Managed Access to Child Health - HOPE Court	\$300,000
NLP Logix - Needs Assessment/Gaps Analysis	\$240,000
University of North Florida/Florida Institute of Education - Jax S.O.A.R.S. (Strengthening Opportunities to Achieve Reading Success)	\$700,000
Youth Crisis Center - Touchstone Village & House of Hope Shelter	\$310,000
Total	\$1,900,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
JOURNEY FORWARD (FUND 00131)**

PROPOSED BUDGET BOOK - Page # 73-74

SERVICE LEVEL CHANGES:

Fiscal year 2025/26 will be the first full year of operations for the Jacksonville Journey Forward Board, whose members were confirmed in early 2025. To date, no programs or services have been put in place. The Administration has indicated that the current year funding of \$600,000 will be spent or encumbered by September 30, 2025.

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 2025/26 BUDGET
PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 321 - 323

	FY 24/25 Council Approved	FY 25/26 City Council Adopted for DOR	FY 25/26 Mayor's Proposed	Increase/ (Decrease) from FY 24/25 Approved to FY 25/26 Proposed
REVENUE				
Charges for Services	\$ 495,940	\$ 616,319	\$ 616,019	\$ 120,079
Investment Pool / Interest Earnings	\$ 23,624	\$ 23,624	\$ 23,624	\$ -
General Fund - GSD	\$ 13,862,210	\$ 13,831,930	\$ 13,266,764	\$ (595,446)
TOTAL REVENUE	\$ 14,381,774	\$ 14,471,873	\$ 13,906,407	\$ (475,367)
EXPENDITURES				
Salaries	\$ 8,177,349	\$ 7,917,998	\$ 8,180,215	\$ 2,866
Salary & Benefit Lapse	\$ (148,905)	\$ (219,562)	\$ (224,522)	\$ (75,617)
Pension Costs	\$ 987,549	\$ 904,359	\$ 918,213	\$ (69,336)
Pension Costs - Defined Benefit UAAL	\$ 1,606,750	\$ 2,013,090	\$ 1,223,965	\$ (382,785)
Employer Provided Benefits	\$ 1,136,690	\$ 1,107,836	\$ 1,108,999	\$ (27,691)
Internal Service Charges	\$ 1,125,591	\$ 1,125,591	\$ 1,077,476	\$ (48,115)
Insurance Costs and Premiums	\$ 32,586	\$ 32,586	\$ 32,086	\$ (500)
Professional and Contractual Services	\$ 469,686	\$ 611,440	\$ 611,440	\$ 141,754
Other Operating Expenses	\$ 994,477	\$ 978,534	\$ 978,534	\$ (15,943)
Capital Outlay	\$ 1	\$ 1	\$ 1	\$ -
TOTAL EXPENDITURES	\$ 14,381,774	\$ 14,471,873	\$ 13,906,407	\$ (475,367)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 321 - 323

Account	Title	FY 24/25 Council Approved	FY 25/26 City Council Adopted for DOR	FY 25/26 Mayor's Proposed	Increase/ (Decrease) from FY 23/24 Approved to FY 24/25 Proposed	
					Dollars	Percent
512010	Permanent and Probationary Salaries	\$ 7,815,567	\$ 7,552,261	\$ 7,808,027	\$ (7,540)	(0.1%)
513060	Salaries Part Time	244,406	244,446	252,137	\$ 7,731	3.2%
513070	Salary and Benefit Lapse	(148,905)	(219,562)	(224,522)	\$ (75,617)	50.8%
515010	Special Pay	55,200	56,900	56,900	\$ 1,700	3.1%
515030	Leave Sellback	1,697	0	0	\$ (1,697)	(100.0%)
515110	Special Pay - Pensionable	60,479	64,391	63,151	\$ 2,672	4.4%
521010	Payroll Taxes FICA	15,992	18,075	18,288	\$ 2,296	14.4%
521020	Medicare Tax	116,702	113,528	117,289	\$ 587	0.5%
522010	Pension Contribution	274,252	342,905	345,340	\$ 71,088	25.9%
522011	GEPP DB Unfunded Liability	1,606,750	2,013,090	1,223,965	\$ (382,785)	(23.8%)
522040	FRS Pension ER Contribution	117,596	121,490	112,980	\$ (4,616)	(3.9%)
522070	Disability Trust Fund-ER	13,798	10,999	11,631	\$ (2,167)	(15.7%)
522130	GEPP Defined Contribution DC-ER	581,903	428,965	448,262	\$ (133,641)	(23.0%)
523010	Group Dental Plan	15,857	15,207	15,387	\$ (470)	(3.0%)
523030	Group Life Insurance	27,966	26,954	27,858	\$ (108)	(0.4%)
523040	Group Hospitalization Insurance	873,417	847,316	846,610	\$ (26,807)	(3.1%)
524001	City Employees Worker's Compensation*	86,756	86,756	83,567	\$ (3,189)	(3.7%)
Personnel Expenses		\$ 11,759,433	\$ 11,723,721	\$ 11,206,870	\$ (552,563)	(4.7%)
531090	Other Professional Services	346,256	416,838	416,838	\$ 70,582	20.4%
531180	Software Hosting Services	123,430	194,602	194,602	\$ 71,172	57.7%
540010	Auto Allowance	3,600	3,600	3,600	\$ -	0.0%
540020	Travel Expense	25,136	21,183	21,183	\$ (3,953)	(15.7%)
542001	Postage	361,223	355,230	355,230	\$ (5,993)	(1.7%)
545020	General Liability Insurance*	32,586	32,586	32,086	\$ (500)	(1.5%)
546620	Hardware-Software Maintenance & Licenses	378,817	398,956	398,956	\$ 20,139	5.3%
547210	Printing and Binding Commercial	131,581	107,900	107,900	\$ (23,681)	(18.0%)
548010	Advertising and Promotion	1,000	850	850	\$ (150)	(15.0%)
549040	Miscellaneous Services & Charges	20,340	20,340	20,340	\$ -	0.0%
549044	Parking Costs- Non-travel	250	250	250	\$ -	N/A
549505	ISA-Building Cost Allocation - Yates*	302,605	302,605	302,312	\$ (293)	(0.1%)
549510	ISA-Computer Sys Maint & Security*	562,805	562,805	477,088	\$ (85,717)	(15.2%)
549511	ISA-Copier Consolidation*	28,551	28,551	29,206	\$ 655	2.3%
549512	ISA-Copy Center*	9,865	9,865	8,217	\$ (1,648)	(16.7%)
549516	ISA-Ergonomic Assessment & Equipment*	616	616	1,012	\$ 396	64.3%
549518	ISA-Fleet Parts, Oil & Gas*	39,931	39,931	31,240	\$ (8,691)	(21.8%)
549519	ISA-Fleet Repairs, Sublet and Rentals*	37,058	37,058	33,778	\$ (3,280)	(8.9%)
549521	ISA-Fleet Vehicle Replacement	57,353	57,353	50,971	\$ (6,382)	(11.1%)
549527	ISA-ITD Replacements	0	0	65,912	\$ 65,912	N/A
549529	ISA-Mailroom Charge*	2,195	2,195	1,949	\$ (246)	(11.2%)
549532	ISA-OGC Legal*	84,612	84,612	75,791	\$ (8,821)	(10.4%)
551010	Office Supplies - Other	10,000	9,500	9,500	\$ (500)	(5.0%)
552160	Other Operating Supplies	12,949	12,949	12,949	\$ -	0.0%
554001	Dues and Subscriptions	19,595	19,611	19,611	\$ 16	0.1%
555001	Employee Training Expenses	29,986	28,165	28,165	\$ (1,821)	(6.1%)
Operating Expenses		\$ 2,622,340	\$ 2,748,151	\$ 2,699,536	\$ 77,196	2.9%
564030	Office Equipment	1	1	1	\$ -	0.0%
Capital Outlay		\$ 1	\$ 1	\$ 1	\$ -	0.0%
Total		\$ 14,381,774	\$ 14,471,873	\$ 13,906,407	\$ (475,367)	(3.3%)
Employee Cap		113	113	113	-	
Part time Hours		6,708	6,708	6,708	-	

* The final allocations for these accounts were not calculated at the time Ordinance 2025-316-E was enacted by Council. The FY 2025/26 Mayor's proposed budget reflects the updated amounts for these accounts.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 321 - 323

A	The decrease is due to the unfunding of two vacant positions (Commercial Appraisal Division Chief and Tangible Personal Property Appraiser) that mostly offset the across the board increases in FY 24/25 and proposed for FY 24/25. The proposed FY 24/25 increase is the main driver of the change to what was submitted to the FDOR.
B	The increase is due to the salary increases provided in FY 2024/25 and proposed for FY 2025/26.
C	The decrease is due to a change in the method used to allocate the unfunded liability costs.
D	The decrease is due to all the salary increases provided by City Council during the budget process in FY 2024/25 being allocated to the Defined Contribution Plan and not split with the Defined Benefit Plan due to timing.
E	The decrease is due to election changes and the unfunding of two positions.
F	This is the line item that includes funding for aerial photography. The increase of \$70,582 is mainly due to a scheduled increase in the aerial contract cost.
G	Increase being driven by workflow software hosting for the land records and tangible personal property divisions.
H	The net decrease of \$7,101 is due to a reduced request from the department for travel and training.
I	Across the board increases in software maintenance agreements: Thomson Reuters Support Maintenance Agreement \$20,028 ViewScan 4 Microfilm/Scanner \$111
J	The decrease is being driven by a change in vendor with more competitive pricing.
K	The decrease of \$85,717 is mainly due to a decrease in computer system maintenance and security costs due to a decreases in the overall budget for the Technology Solutions fund (53101).
L	The \$65,912 is for the replacement of 77 computers.

Recommendation:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

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:

Pension contributions for the Defined Benefit Unfunded Liability of \$61.8 million are being budgeted in a non-departmental line item for FY 2025/26. Accounting for this change, expenditures for Fire & Rescue are increasing by \$54.4 million. The increase is driven by:

- increases in regular and overtime salaries mostly due to the collective bargaining agreements and the addition of 23 positions
 - 22 positions to staff the new Fire Station #66 (Fire Operations – 15 and Rescue – 7)
 - 1 position for fire inspection services in Neptune Beach
- increases in pension cost based on the required increases in contributions to the pension plans and the new positions added
- capital funding of
 - \$7.5 million to replace cardiac monitors on JFRD apparatus,
 - \$1.4 million for replacement of stretchers and equipment
 - \$2.4 million for the pumpers for Fire Stations 77 and 78
- \$750,000 for revenue forgiveness to Atlantic Beach for fire services that would be subject to future City Council approval

REVENUES:

1. Charges for Services

- The net increase of \$442,739 is due to the following changes:
 - An increase of \$355,645 in the Fire Protection Inspection Fee to better align with recent actuals.
 - The \$83,790 for a bad debt allowance in the current year was budgeted to correct for multiple years of fire inspection fees. It is being removed in the proposed budget.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

2. Revenue From City Agencies

- The increase of \$121,647 is driven by the following increases:
 - \$77,939 in interfund service revenue from the 911 User Fee Subfund (Fund 10701) which pays a portion of the salaries for the Department's emergency call takers (\$728,896 in FY 2025/26).
 - \$43,084 net increase in ASM overtime reimbursement caused by the collective bargaining increases and partially offset by a decrease in overtime for events at the Stadium and Amphitheater (\$1,430,548 in FY 2025/26).

3. Net Transport Revenue

- The net decrease of \$419,252 is driven by a decrease of \$466,372 in indigent transport revenue related to the City's participation in 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 \$5,414,615 to receive back \$12,989,283.

4. Fines and Forfeits

- The decrease of \$10,000 is to better align with recent actuals from fire code violations.

5. Miscellaneous Revenue

- The \$2,481,633 amount for miscellaneous revenue is mainly made up of \$1,026,461 from Boeing for Aircraft Rescue Firefighting, \$1,134,895 from Special Events reimbursement for overtime pay, and \$209,587 in mutual aid reimbursement. The increase of \$292,736 is driven by collective bargaining increases and CPI increase in the applicable contracts.

6. Contribution From Local Units

- The net decrease of \$413,844 results from the contribution by the City of Atlantic Beach for fire protection services being reduced by \$750,000 for revenue forgiveness (total revenue \$726,364 in FY 2025/26). This is partially offset by increases of:
 - \$201,295 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 \$7,008,839 with an expense of \$6,087,910 prior to factoring in unfunded pension liability costs of \$1,139,098).
 - \$85,341 in reimbursements from the City of Jacksonville Beach for fire protection services based on a scheduled increase in the cost of services per the agreement (total revenue of \$2,855,991 with an expense of \$4,604,474).
 - \$6,519 in reimbursements from the Town of Baldwin for fire protection services (total revenue of \$283,363 which is based on 3 firefighters in 2010 with an annual CPI increase).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

EXPENDITURES:

1. Salaries

- The net increase of \$41,091,305 is mostly due to the following increases:
 - \$26,449,066 due to the impact of collective bargaining increases provided during FY 2024/25 and for FY 2025/26 and other salary changes for promotions, reassignments, and turnover.
 - \$9,048,192 in overtime pay due to the collective bargaining increases and to align with recent actuals.
 - \$1,993,469 in terminal leave due to the number of employees planned to exit DROP.
 - \$1,704,087 for 22 added positions at the new Fire Station #66 and one inspector for fire inspection services for Neptune Beach that are funded for the full year.
 - \$1,115,581 in special pay – pensionable to align the budget with recent actuals.
 - \$617,016 added for shift differential – pensionable due to the renegotiated collective bargaining agreement.

2. Pension Costs

- The increase of \$8,541,134 is due to the increase in the required contributions to the Police and Fire Pension Fund, the new positions added, and due to the salary increases from the collective bargaining agreements.

3. Pension Costs – Defined Benefit UAAL

- The \$53,422,385 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.

4. Employer Provided Benefits

- The net decrease of \$7,021,101 is mainly attributable to the following decreases:
 - \$4,486,682 in workers compensation (including heart and hypertension) due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.
 - \$3,083,480 in FOP/IAFF health costs due to the change in the City's contribution per the new collective bargaining agreements.

These decreases are partially offset by an increase of \$536,728 in Medicare taxes due to the salary increases noted above.

5. Internal Service Charges

- The net increase of \$2,578,798 is mostly due to the following increases:
 - \$3,563,198 in fleet vehicle replacement mainly due to \$2,400,000 for two pumpers being completely paid for in the proposed budget and charges for the delivery of fire vehicles purchased in previous years that billing had not started on yet.
 - \$286,196 in radio allocation due to an overall increase in maintenance costs to be allocated and a slight increase in the number of radios.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

- \$245,972 in building maintenance due to an increase in overall building maintenance cost to be allocated and an increase in the allocation percentage based on recent actuals.
 - \$224,136 in fleet repairs due to an increase in recent actuals.
- The above increases are partially offset by the following decreases:
- \$788,045 in computer systems maintenance and security due to a decrease Technology Solutions overall budget.
 - \$679,855 in fleet parts and fuel due to projected lower fuel costs per gallon compared to FY 2024/25.
 - \$300,000 in system development being removed for a cloud-based Electronic Patient Care Reporting System (ePCR) that was completed in the current year.

Here is a summary of JFRD vehicles proposed to be replaced in FY 2025/26.

2025/26 Fire Vehicle Replacement Summary						
Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2025/26	Fleet Replacement Allocation in FY 2025/26 (Partial Year)	Fleet Replacement Allocation (Full Year)
JFRD - Pumper	3	\$ 1,200,000	\$ 3,600,000	0	\$ -	\$ 729,188
JFRD - Pumper (Paid in FY 25/26)	2	\$ 1,200,000	\$ 2,400,000	0	\$ 2,400,000	N/A
JFRD - Rescue Unit	7	\$ 377,866	\$ 2,645,062	0	\$ -	\$ 535,763
SUVs	4	\$ 65,000	\$ 260,000	3	\$ 13,164	\$ 52,664
Pickup Truck	1	\$ 50,000	\$ 50,000	3	\$ 2,532	\$ 30,384
Total	17		\$ 8,955,062		\$ 2,415,696	\$ 1,347,998

6. Inter-Departmental Billing
 - The addition of \$50,000 is to provide funding for overtime salaries to staff cooling center facilities. The Department had previously absorbed this cost without funding in the current and prior years. **See Recommendation #1 to move the funding into overtime salaries to properly classify the expenditures.**
7. Insurance Costs and Premiums – Allocations
 - The decrease of \$133,248 is driven by a decrease in general liability insurance mostly caused by a decrease in recent claims experience for the Rescue and Communications Division.
8. Other Operating Expenses
 - The increase of \$411,765 is driven by the following increases:
 - \$294,719 in fire hose and bunker gear mostly related to the new Fire Station #66 personnel additions and a contractual price increase on gear.
 - \$59,892 in other operating supplies to better align with actuals.
 - \$48,153 in repairs and maintenance to better align with actuals.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

9. Capital Outlay

- The \$9,393,005 in capital outlay is for the replacement of end-of-life cardiac monitors on JFRD apparatus (\$7,482,733), the replacement of end-of-life stretchers and equipment (\$1,434,271), and the annual refresh for fire and EMS equipment (\$476,000).

10. Debt Management Fund Repayments

- The debt management fund debt repayments are for existing projects. For the Self Contained Breathing Apparatus, this will be the last repayment.

Description	Amount
Self Contained Breathing Apparatus	\$ 319,494
Safer Neighborhoods Investment Plan - JFRD	\$ 299,000
Total:	\$ 618,494

11. Grants, Aids & Contributions

- The \$5,414,615 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:

The table below reflects the true changes to each division after accounting for the transfer to a non-departmental cost center of pension contributions for the Defined Benefit Unfunded Liability.

Division	FY 2024/25 Adopted	FY 2025/26 Proposed	% Change from FY25	\$ Change from FY25	
Emergency Preparedness	\$ 3,972,887	\$ 4,498,193	13.2%	\$ 525,306	(A)
Fire Operations	213,479,303	243,370,378	14.0%	29,891,075	(B)
Fire Prevention	5,120,455	5,790,892	13.1%	670,437	(C)
Fire Training	5,302,585	6,267,660	18.2%	965,075	(D)
Office of the Director	10,340,276	11,589,703	12.1%	1,249,427	(E)
Rescue and Communications	94,602,106	115,733,633	22.3%	21,131,527	(F)
Total	\$ 332,817,612	\$ 387,250,459	16.4%	\$ 54,432,847	

- A. The increase of \$525,306 in the Emergency Preparedness Division is mainly due to \$423,551 in employee costs mostly driven by the collective bargaining raises, the addition of \$50,000 for cooling centers, and a net increase of \$50,490 in various internal service allocations.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

- B. The net increase of \$29,891,075 in the Fire Operations Division is mainly due to the following net increases:
- \$25,949,046 in employee costs mostly driven by the following increases:
 - \$17,490,528 in salaries mostly due to the collective bargaining agreements.
 - \$5,135,438 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and the salary increases.
 - \$5,333,566 in overtime pay due to the collective bargaining raises and to align with recent actuals.
 - \$1,957,649 in terminal leave due to the number of employees planned to leave DROP.
 - \$1,605,611 in pensionable special pay, pensionable out-of-class pay, and Medicare due to the collective bargaining raises.

The increases were partially offset by the following decreases:

 - \$3,297,773 in worker's compensation (including heart and hypertension) due to a change to using the discounted amounts instead of the undiscounted amounts from the actuarial reports.
 - \$2,542,231 in the contribution to the FOP/IAFF Health Trust due to a renegotiated employer contribution from the collective bargaining agreement.
 - \$3,842,458 in various internal service allocations including:
 - \$4,364,054 in fleet vehicle replacement charges mainly due to \$2,400,000 for two pumpers being completely paid for in the proposed budget and charges for the delivery of fire vehicles from purchased in previous years that billing had not started on yet.
 - \$334,856 in ITD replacements to refresh more mobile data terminals.

The above increases were offset by a decrease of \$814,440 in computer systems maintenance and security.
 - \$387,064 in other operating expenses mostly due to an increase of \$294,719 in fire hose and bunker gear for the new Fire Station #66 and a contractual increased price for gear, as well as increases of \$35,837 in other operating supplies and \$29,000 in repairs and maintenance to better align with recent actuals.
- C. The increase of \$670,437 in the Fire Prevention Division is mainly due to increases of \$640,295 in employee costs driven by the collective bargaining raises.
- D. The net increase of \$965,075 in the Fire Training Division is mainly due to an increase of \$629,411 in overtime pay. This was caused by the FCSJ adjunct instructors not being able to cover all of the training needs, as well as the addition of an advanced driver training course. There are also increases of \$260,743 in salaries and \$116,516 in shift differential - pensionable due to the renegotiated collective bargaining agreements.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

- E. The increase of \$1,249,427 in the Office of the Director is mainly due to an increase of \$936,910 in employee costs mostly driven by the collective bargaining increases. There is also an increase of \$273,104 in internal service allocations due almost entirely to an increase in computer systems maintenance charges.
- F. The net increase of \$21,131,527 in the Rescue and Communications Division is mainly due to the following increases:
- \$13,688,234 in employee costs mostly driven by the following increases:
 - \$9,372,130 in salaries mostly due to the collective bargaining raises as well as the net addition of 25 positions to this area due to new employees and transfer-in of positions to this division.
 - \$3,038,948 in pension costs due to an increase in the required contributions.
 - \$2,636,087 in overtime pay due to the collective bargaining raises and higher recent actuals.
 - \$145,493 in Medicare due to the collective bargaining raises.
- These increases are partially offset by these decreases:
- \$1,055,514 in worker's compensation (including heart and hypertension) due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.
 - \$546,803 in contributions to the FOP/IAFF Health Trust due to a renegotiated employer contribution from the collective bargaining agreement.
- \$8,831,094 in specialized equipment for the replacement of end-of-life cardiac monitors on JFRD apparatus and the replacement of end-of-life stretchers and equipment.
 - \$385,316 in subsidies and contributions to other governments due to an increase in the payment required by the State to ensure the Department's participation in the Public Emergency Medical Transportation (PEMT) program described above.
- The above increases are partially offset by the following decreases:
- \$837,402 in fleet vehicle replacement due to fewer vehicles being replaced.
 - \$312,080 in ITD replacements due to fewer mobile data terminals being refreshed in the upcoming year.
 - \$300,000 in system development being removed for a cloud-based Electronic Patient Care Reporting System (ePCR) that was completed in the current year.

(Continued on Next Page)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

SCHEDULE B1 GRANTS:

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

			\$1,429,471	\$0	\$292,268	10	0
2025-504-E Schedule of Continuation Grants							
Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$86,000	\$0	\$0	0	0
Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$190,000	\$0	\$186,462	0	0
Executive Office of the Governor	Emergency Management Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County.	\$106,000	\$0	\$105,806	3	0
Shands Jacksonville Medical Center, Inc. d/b/a UF Health Jacksonville	Mobile Stroke Treatment Unit Program	2025-237: The MSTU is a specialized ambulance equipped and staffed for on-scene stroke diagnosis, treatment, and transport. The unit will expedite stroke diagnosis and treatment by bringing specialized equipment and personnel directly to a patient's location, thereby reducing time to treatment and improving clinical outcomes.	\$1,047,471	\$0	\$0	7	0

(Continued on Next Page)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

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

\$15,445,000 \$1,768,750 \$59,000 \$1,827,750 \$0 4 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 Cont.	FTE	PT Hours
Department of Homeland Security	(a) 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	\$1,300,000	\$325,000	\$0	\$325,000	\$0	3	0
Department of Homeland Security	(a) 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.	\$45,000	\$11,250	\$0	\$11,250	\$0	0	0
Department of Homeland Security	(a) 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.	\$90,000	\$22,500	\$0	\$22,500	\$0	0	0
Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$10,000	\$10,000	\$59,000	\$69,000	\$0	1	0
FEMA	Hazard Mitigation Grant - Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase 1 design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	\$14,000,000	\$1,400,000	\$0	\$1,400,000	\$0	0	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 143 - 146

FOOD AND BEVERAGES EXPENDITURES:

\$ 1,000

FY26 Requested	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:

The Department expects the temporary Fire Station #66 to open in October 2025 (construction of the new fire station estimated to be completed in September 2026).

EMPLOYEE CAP CHANGES:

The budget proposes to increase the overall authorized position cap by 23 positions. A breakdown of the net increase of 23 positions follows.

- 22 positions to staff the new Fire Station #66 (Fire Operations – 15 and Rescue – 7)
- 1 position for fire inspection services in Neptune Beach

CAPITAL OUTLAY CARRYFORWARDS:

There is a total capital outlay carryforward request of \$1,070,451 on Schedule AF in the Budget Ordinance. This includes \$853,009 for the Firefighter Accountability System purchase being under review by the Safety Committee and in its testing phase. This also includes \$214,442 in funding for various equipment expected to be encumbered in the current year (**see Recommendation #2 to remove these amounts**).

RECOMMENDATIONS:

1. We recommend reducing Inter-Departmental Billing expenditure line by \$50,000 and increasing overtime salaries in the Emergency Preparedness Division by \$50,000 to properly classify the expenditures for the cooling centers.
2. We recommend amending Schedule AF to remove the capital outlay carryforwards for \$187,773 and \$26,669. The Department expects to encumber these fully in the current year.

These recommendations will have no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OPIOID SETTLEMENT SPECIAL REVENUE FUND (FUND 15111)**

PROPOSED BUDGET BOOK - Page # 154 - 155

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 shall be allocated to Opioid Settlement Proceeds Grants. Ordinance 2025-182-E established the allocation of grants for FY 2025/26 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 2025/26.
2. Investment Pool / Interest Earnings
 - This represents the appropriation of previously received Investment Pool Earnings.

EXPENDITURES:

1. Salaries
 - The decrease of \$56,563 is due to the elimination of Part Time Salaries that are not needed per the Fire and Rescue Department. In addition to funding the two full-time positions this includes \$464,240 in funding for overtime costs to fund the Coordinated Opioid Recovery (CORE) Program. The CORE Program operates 7 days a week and is staffed for 12 hours a day by a fire rescue lieutenant or captain and an engineer.
2. Other Operating Expenses
 - The increase of \$7,570 is primarily due to an increase in Hardware-Software Maintenance & Licenses associated with grant administration.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OPIOID SETTLEMENT SPECIAL REVENUE FUND (FUND 15111)**

PROPOSED BUDGET BOOK - Page # 154 - 155

3. Contingencies

FY 2025/26 Opioid Settlement Proceeds Grant funding of \$5,222,642 represents 75% of the collections applicable to calendar year 2024, which is greater than the 70% minimum required. These funds have been placed in a designated contingency account within the Mayor's Proposed Budget and a waiver of Section 84.301 of the Municipal Code is included as part of Ordinance 2025-510 to allow these funds to be appropriated through separate legislation and also to allow funds deposited in early calendar year 2025, that are applicable to calendar year 2024, to be included in the appropriation calculation.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The full-time employee cap is unchanged, but the part-time hours of 1,420 have been eliminated due to them not being needed.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 149-153

	FY 24-25 ADOPTED	FY 25-26 PROPOSED	%	DOLLARS
REVENUE				
Fire and Rescue				
Charges for Services	\$1,119,650	\$1,009,248	-9.9%	-\$110,402
Fines and Forfeits	3,080	0	-100.0%	-3,080
	<u>\$1,122,730</u>	<u>\$1,009,248</u>	<u>-10.1%</u>	<u>-\$113,482</u>
Jax Citywide Activities				
Investment Pool / Interest Earnings	\$676,699	\$597,797	-11.7%	-\$78,902
Transfers from Fund Balance	4,228,475	4,275,384	1.1%	46,909
	<u>\$4,905,174</u>	<u>\$4,873,181</u>	<u>-0.7%</u>	<u>-\$31,993</u>
Public Works				
Permits and Fees	\$2,673,000	\$3,495,207	30.8%	\$822,207
Inspection Fees	15,951,000	16,291,725	2.1%	340,725
Charges for Services	987,600	999,521	1.2%	11,921
Fines and Forfeits	436,000	126,907	-70.9%	-309,093
Miscellaneous Revenue	62,000	91,137	47.0%	29,137
	<u>\$20,109,600</u>	<u>\$21,004,497</u>	<u>4.5%</u>	<u>\$894,897</u>
TOTAL REVENUE	<u>\$26,137,504</u>	<u>\$26,886,926</u>	<u>2.9%</u>	<u>\$749,422</u>

EXPENDITURES				
Fire and Rescue				
Salaries	\$1,298,197	\$1,453,391	12.0%	\$155,194
Calculated Vacancy Rate Contra Expense	-3,222	-6,282	95.0%	-3,060
Pension Costs	229,085	365,339	59.5%	136,254
Pension Costs - Defined Benefit UAAL	406,223	0	-100.0%	-406,223
Employer Provided Benefits	197,332	161,412	-18.2%	-35,920
Internal Service Charges	162,408	98,967	-39.1%	-63,441
Insurance Costs and Premiums - Allocations	4,340	4,107	-5.4%	-233
Professional and Contractual Services	1	1	0.0%	0
Other Operating Expenses	15,287	14,102	-7.8%	-1,185
Capital Outlay	1	1	0.0%	0
Indirect Cost	131,603	151,758	15.3%	20,155
	<u>\$2,441,255</u>	<u>\$2,242,796</u>	<u>-8.1%</u>	<u>-\$198,459</u>
Jax Citywide Activities				
Pension Costs - Defined Benefit UAAL	\$0	\$2,111,901	N/A	\$2,111,901
Transfers to Other Funds	0	360,000	N/A	360,000
	<u>\$0</u>	<u>\$2,471,901</u>	<u>N/A</u>	<u>\$2,471,901</u>
Public Works				
Salaries	\$11,252,452	\$12,715,313	13.0%	\$1,462,861
Calculated Vacancy Rate Contra Expense	-129,513	-184,885	42.8%	-55,372
Pension Costs	1,154,143	1,332,961	15.5%	178,818
Pension Costs - Defined Benefit UAAL	1,892,748	0	-100.0%	-1,892,748
Employer Provided Benefits	1,898,981	1,954,485	2.9%	55,504
Internal Service Charges	4,711,866	3,966,596	-15.8%	-745,270
Insurance Costs and Premiums	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	121,354	68,048	-43.9%	-53,306
Professional and Contractual Services	1,110,000	1,595,000	43.7%	485,000
Other Operating Expenses	942,679	458,283	-51.4%	-484,396
Capital Outlay	1	100,001	10000000.0%	100,000
Supervision Allocation	-146,054	-839,073	474.5%	-693,019
Indirect Cost	887,074	1,004,982	13.3%	117,908
	<u>\$23,696,249</u>	<u>\$22,172,229</u>	<u>-6.4%</u>	<u>-\$1,524,020</u>
TOTAL EXPENDITURES	<u>\$26,137,504</u>	<u>\$26,886,926</u>	<u>2.9%</u>	<u>\$749,422</u>

	FY 24-25 ADOPTED	FY 25-26 PROPOSED	CHANGE
AUTHORIZED POSITION CAP			
Fire and Rescue	13	13	0
Public Works	176	182	6
Authorized Positions	<u>189</u>	<u>195</u>	<u>6</u>
Fire and Rescue	0	0	0
Public Works	9,100	9,100	0
Part-Time Hours	<u>6,500</u>	<u>9,100</u>	<u>2,600</u>

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 149-153

BACKGROUND:

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

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

REVENUE:

1. Charges for Services

- The \$1,009,248 represents customer payments for plan review and inspection services for new construction. The decrease of \$110,402 is based on a recent trends.

2. Fines and Forfeits

- The elimination of \$3,080 in Reactivation Reinstatement Fees is due to changes in Florida statutes.

EXPENDITURES:

1. Salaries

- The increase of \$155,194 is mainly due to the impact of collective bargaining increases provided during FY 2024/25 and for FY 2025/26 as well as having the full salary for the manager that was not included in FY 24/25 due to timing.

2. Pension Costs

- The increase of \$136,254 is due to an increase in the required contributions to the Police & Fire pension plan.

3. Pension Costs – Defined Benefit UAAL

- The unfunded liability is being moved to a non-departmental cost center within the Building Inspection fund.

4. Employer Provided Benefits

- The decrease of \$35,920 is due to a combination of the change in the contribution by the City for health care of IAFF employees as part of the collective bargaining agreements and health costs of the other employees due to changes in elections.

5. Internal Service Charges

- The decrease of \$63,441 is mainly due to a decrease in fleet vehicle replacement charges for the purchase of a vehicle in FY 2024/25 being paid in full.

6. Indirect Cost

- This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 149-153

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:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

We recommend increasing Permanent and Probationary Salaries by \$56,265 and Transfer from Fund Balance by the same amount to fully fund all positions. In the current year, one Inspector position was reclassified to a Lieutenant at a higher salary and is currently filled, but in the proposed budget the position was funded at the level for an Inspector. This recommendation will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)**

PROPOSED BUDGET BOOK - Page # 147-148

BACKGROUND:

Ordinance 2023-807-E amended Ordinance Code Section 111.920 to establish the Homelessness Initiatives Special Revenue Fund (the "Fund"). Ordinance 2024-41-E amended Code Section 111.920 to require that the City designate an amount equal to four percent of the approved economic development agreement incentives approved during the prior calendar year for projects located outside of the geographical boundaries of an established Community Redevelopment Area for inclusion in the next annual budget to deposit in the Homelessness Initiatives Special Revenue Fund. The Fund is to be utilized to provide assistance with neighborhood and Citywide initiatives to address homelessness and chronic homelessness. The Director of the Department charged with overseeing the homelessness initiative for which funding is sought can request funding from the Fund, subject to appropriation by City Council. This is an "all years" fund.

Ordinance 2024-111-E created the Homelessness Initiatives Commission to serve as the advisory body to oversee and make recommendations regarding the use and distribution of all funds deposited in the Fund. The Commission is tasked with creating an initial Action Plan and Strategic Plan by December 31, 2025.

Ordinance 2024-713-E created a JFRD 24/7 EMS response team (the Providing Assistance to the Homeless or "PATH" team) within this Fund as part of the implementation and administration of a Homelessness Strategic Plan for Duval County.

REVENUES:

1. Transfers from Other Funds

- This represents a transfer from the General Fund/GSD of \$1,844,000 based on the calculation established in Municipal Code Section 111.920 plus an additional \$4,621,754 to fund the expenditures detailed below.

EXPENDITURES:

1. Salaries

- This represents the salaries of the JFRD PATH Team, which includes seven full-time employees. These employees were funded through separate legislation (Ordinance 2024-713-E) for the 2024/25 fiscal year. Salaries are increasing by 5% in fiscal year 2025/26 pursuant to collective bargaining agreements.

2. Pension Costs

- This represents pension costs for the JFRD PATH Team. The increase is due to the positions being funded through separate legislation (Ordinance 2024-713-E) for the 2024/25 fiscal year.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)**

PROPOSED BUDGET BOOK - Page # 147-148

3. Employer Provided Benefits

- This represents employer provided benefits for the JFRD PATH Team. The increase is due to the positions being funded through separate legislation (Ordinance 2024-713-E) for the 2024/25 fiscal year.

4. Other Operating Expenses

- Other Operating Expenses of \$5,153,800 include \$39,800 in operating expenses related to the JFRD PATH Team (supplies and clothing, uniforms and safety equipment), \$3,270,000 that has been allocated for the programs listed below, and \$1,844,000 that has not been allocated for specific projects at this point.

Program	Amount	Procurement
Sulzbacher Bed Expansion (JFRD Path Team)	\$200,000	Direct Contract
Transitional Housing Pilot Program	\$1,870,000	RFP
Homelessness Prevention Voucher Program	\$750,000	RFP
Chronic Homeless Offender Program (CHOP)	\$450,000	Direct Contract
Total	\$3,270,000	

5. Contingencies

- The fiscal year 2025/26 budget does not include any funding within Contingencies. The 2024/25 funding of \$2,240,000 was subsequently appropriated through Ordinance 2024-773-E for a contribution to the Jacksonville Housing Finance Authority to support the development of multifamily affordable housing in Duval County (\$1,000,000) and Ordinance 2024-888-E to expand homeless shelter capacity (\$1,240,000).

SERVICE LEVEL CHANGES:

As mentioned above, the fiscal year 2025/26 General Fund/GSD transfer is \$4,621,754 more than the amount of funding that is required to be designated for homeless initiatives pursuant to Code Section 111.920. The increase in funding will allow the City to provide more services and programs to address homelessness in fiscal year 2025/26.

EMPLOYEE CAP CHANGES:

There are seven authorized positions in this fund. These positions represent the JFRD Path Team and were authorized in September 2024 through Ordinance 2024-713-E.

COMMENTS AND CONCERNS:

The Administration has identified specific uses totaling \$3,270,000. However, the budget ordinance does not include procurement authorization for the two programs that have been identified by the Administration as direct contracts (Sulzbacher bed expansion and the Chronic Homeless Offender Program).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)**

PROPOSED BUDGET BOOK - Page # 147-148

Additionally, the Administration has not identified the specific uses for the remaining balance of \$1,844,000 but indicated that the City will utilize those funds for homeless shelter beds and to implement future recommendations of the Homelessness Initiatives Commission. The contracts for homeless shelter beds that were authorized by Ordinance 2024-888-E will end September 30, 2025. The budget ordinance does not contain language authorizing the extension or renewal of these direct contracts. If they were to continue at current levels and cost, this would utilize \$1,265,009 of the \$1,844,000 that is not already programmed for use.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

	FY 24-25 ADOPTED	FY 25-26 PROPOSED	%	DOLLARS
REVENUE				
Charges for Services	\$ 6,045,845	\$ 6,065,971	0.3%	\$ 20,126
Revenue from City Agencies	7,137,451	10,236,602	43.4%	\$ 3,099,151
Fines and Forfeits	244,500	218,500	(10.6%)	\$ (26,000)
Miscellaneous Revenue	5,134,333	5,627,718	9.6%	\$ 493,385
TOTAL REVENUE	\$ 18,562,129	\$ 22,148,791	19.3%	\$ 3,586,662
EXPENDITURES				
Salaries	\$ 311,440,081	\$ 386,680,232	24.2%	\$ 75,240,151
Calculated Vacancy Rate Contra Expense	(6,296,031)	(7,735,029)	22.9%	\$ (1,438,998)
Pension Costs	67,729,362	80,624,773	19.0%	\$ 12,895,411
Pension Costs – Defined Benefit UAAL	74,211,815	0	(100%)	\$ (74,211,815)
Employer Provided Benefits	66,338,445	51,474,924	(22.4%)	\$ (14,863,521)
Internal Service Charges	41,485,395	45,518,679	9.7%	\$ 4,033,284
Insurance Costs and Premiums	3,870	3,605	(6.8%)	\$ (265)
Insurance Costs and Premiums - Allocations	5,748,776	5,622,417	(2.2%)	\$ (126,359)
Professional and Contractual Services	41,226,080	42,106,336	2.1%	\$ 880,256
Other Operating Expenses	31,337,650	33,736,923	7.7%	\$ 2,399,273
Capital Outlay	0	11	N/A	\$ 11
TOTAL EXPENDITURES	\$ 633,225,443	\$ 638,032,871	0.8%	\$ 4,807,428
Excluding Defined Benefit Contribution				\$ 74,211,815
TOTAL EXPENDITURES EXCLUDING DB CONTRIBUTION*			14.1%	\$ 79,019,253

* This shows the true total change in expenditures excluding the Pension Costs – Defined Benefit UAAL that was moved out in FY 2025/26 to non-departmental expenses.

AUTHORIZED POSITION CAP	FY 24-25 ADOPTED	FY 25-26 PROPOSED	CHANGE
Authorized Positions	3,390	3,383	(7)
Part-Time Hours	638,027	640,107	2,080

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.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

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 3,383 Sheriff's Office positions in the General Fund/General Services District:
 - 1,909 sworn police officers;
 - 786 correction officers; and
 - 688 civilians.
- As of July 29, 2025, the total number of vehicles in the Sheriff's fleet was 2,550:
 - 1,586 patrol cars;
 - 661 unmarked vehicles;
 - 39 motorcycles;
 - 261 other vehicles; and
 - 3 horse patrols.
- The average inmate population for the correctional facilities was 3,118 in July 2025, which was down from 3,497 in July 2024.
- As of July 10, 2025, the Sheriff's Office vacancy count was 225:
 - 104 police officers;
 - 48 corrections officers; and
 - 73 civilians.
- The Sheriff's proposed budget compared to the General Fund/General Services District expenditure budget and employee cap is as follows:

Description	FY 23/24 Approved	FY 24/25 Approved	FY 25/26 Proposed
Expenditures (Including DB UAAL)	34.00%	33.62%	35.80%
Employee Cap	49.66%	49.76%	49.61%

OVERALL COMMENTS:

The increase in JSO's budget is mainly driven by salaries and pension costs due to the impact of increases associated with the collective bargaining agreements for both FY 2024/25 and FY 2025/26, partially offset by a decrease in employer provided benefits associated with the change in how the City's contribution to health insurance is calculated which is also based on the collective bargaining agreements.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

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

REVENUES:

1. Revenue from City Agencies:
 - The increase of \$3,099,151 is primarily mainly due to an increase in overtime reimbursement due to an increase in overtime salaries related to events put on at City venues by ASM based on the projected event schedule for FY 2025/26.
2. Miscellaneous Revenue:
 - The net increase of \$493,385 is due to an increase of \$528,512 in overtime reimbursement charges mainly due to the impact of salary increases associated with collective bargaining agreements for both FY 2024/25 and FY 2025/26. The increase is offset by a decrease of \$76,981 in miscellaneous sales and charges to better align GPS and alcohol monitoring revenue with anticipated earnings.

EXPENDITURES:

1. Salaries:
 - The net increase of \$75,240,151 in salaries is primarily due to the following increases:
 - \$51,951,962 in permanent and probationary salaries mainly due to salary increases related to the FOP/IAFF collective bargaining agreements. Note the proposed budget amount for FY 2025/26 includes the collective bargaining increase provided on 10/1/24 which was budgeted in a contingency during the FY 2024/25 budget process, and the increase to be provided on 10/1/25. There is also an increase related to the funding of an additional 9 funded positions. The employee cap decreased by a net 7 positions but the 16 positions that were removed were redlined and unfunded during the FY 2024/25 budget process.
 - \$13,720,784 in overtime salaries mainly due to approximately \$11,400,000 in collective bargaining salary increases being budgeted for both FY 2024/25 and FY 2025/26 as well as increases of approximately \$2,300,000 to align with current usage and would have been more if \$2,913,308 had not been moved out of this line to stand by pay as described below.
 - \$2,913,308 in standby pay associated with on-call pay to officers provided in accordance with the collective bargaining agreements. These dollars were previously budgeted in overtime but were broken out for easier tracking. Without splitting these costs out overtime would have increased by more.
 - \$2,735,024 in terminal leave due to additional police officers leaving DROP and collective bargaining salary increases being budgeted for both FY 2024/25 and FY 2025/26.
 - \$1,989,716 in part-time salaries mainly due to salary increases budgeted for FY 2024/25 and FY 2025/26.
 - \$1,100,246 in leave sellback which is increasing mainly due to the salary increases.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

2. Calculated Vacancy Rate Contra Expense:
 - The FY 2025/26 lapse amount of \$7,735,029 is based on the salary and benefits lapse model.
3. Pension Costs:
 - The increase of \$12,895,411 is mostly due to an increases in the required contributions to the Police and Fire Pension Fund of \$5,371,057 and Correctional Officer Pension Plan of \$2,317,262 based on the salary increases in the collective bargaining agreements as well an increase in the contributions to the defined contribution plans costs of \$5,172,994 based on employee turnover and the salary increases.
4. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$74,211,815 in the required defined benefit contribution is due to these costs being moved to a non-departmental line item.
5. Employer Provided Benefits:
 - The net decrease of \$14,863,521 is mostly due to the following decreases:
 - \$7,346,826 in FOP/IAFF health costs based on the change in the City's contribution based on the collective bargaining agreements.
 - \$7,123,317 in workers compensation – heart hypertension due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.
 - \$2,074,022 in regular workers' compensation due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.

These decreases are partially offset by an increase of \$1,098,267 in Medicare taxes related to salary increases mentioned above.

6. Internal Service Charges:
 - The net increase of \$4,033,284 is mostly due to the following increases:
 - \$3,769,164 in fleet vehicle replacement costs mainly due to the full year costs of some vehicles purchased in FY 2024/25 being budgeted and partial costs associated with additional vehicles proposed in FY 2025/26.
 - \$1,058,147 in computer systems maintenance and security costs.
 - \$448,339 in ITD replacement costs associated with a refresh of network and computer equipment as part of the ITD 5-year plan.
 - \$335,201 in Public Works utility cost allocation due to a change in the methodology that was used to calculate the base line percentage for utility costs of the Police Memorial Building. During the FY 2024/25 budget process, only a portion of the actuals was allocated to the Police Memorial building due to the anticipated move to Florida Blue.

These increases are partially offset by a decrease of \$1,679,420 in fleet part, oil, and gas costs mainly due to a decrease in estimated fuel costs compared to the projections for FY 24/25.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

- Here is a summary of JSO vehicles proposed to be replaced in FY 2025/26.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2025/26	FY 2025/26 Allocation (Partial Year)	Full Year Allocation
Boat	1	\$ 184,000	\$ 184,000	3	\$ 9,317	\$ 37,270
Golf Cart / ATV	1	\$ 30,000	\$ 30,000	3	\$ 1,519	\$ 6,077
JSO Non-Patrol SUV	33	\$ 41,061	\$ 1,355,000	3	\$ 68,611	\$ 274,458
JSO Patrol SUV	155	\$ 67,246	\$ 10,423,200	3	\$ 658,128	\$ 2,632,483
Pickup	4	\$ 50,000	\$ 200,000	3	\$ 10,128	\$ 40,511
Sedan - Mid Size	2	\$ 30,000	\$ 60,000	3	\$ 3,038	\$ 12,153
SUV	1	\$ 30,000	\$ 30,000	3	\$ 1,519	\$ 6,077
Van	1	\$ 60,000	\$ 60,000	3	\$ 3,038	\$ 12,153
Van / Box Truck	2	\$ 45,000	\$ 90,000	3	\$ 4,558	\$ 18,230
Total	200		\$ 12,432,200		\$ 759,856	\$ 3,039,411

7. Insurance Costs and Premiums – Allocations:

- The decrease of \$126,359 is mainly due to a decrease of \$63,698 in general liability insurance due to an overall net reduction in claims, and a decrease of \$52,617 in miscellaneous insurance due to an overall decrease in property insurance premiums.

8. Professional and Contractual Services:

- The net increase of \$880,256 is mainly due to an increase of \$1,998,187 in contractual services mainly due to increased costs associated with the inmate health contract and an increase of \$322,170 in security guard services related to a new contract signed in FY 2024/25. These increases are partially offset by a decrease of \$1,447,601 in the contract food services for the jail related to costs being lower due to a lower inmate population.

9. Other Operating Expenses:

- The net increase of \$2,399,273 is mainly due to the following increases:
 - \$668,911 in hardware-software maintenance and licenses mainly due to increased software costs and funding for license plate recognition technology that was previously paid for by a grant.
 - \$517,750 in land and building rentals which is due to including the cost of one month's rent for the entire Florida Blue building.
 - \$377,608 in repairs and maintenance mainly due to mandatory helicopter inspections and Shotspotter contractual increases.
 - \$313,424 in clothing, uniforms, and safety equipment costs associated with training and duty ammunition prices and an increase in the number of training rounds fired related to the FY 2025/26 hiring plan. There is also an increase in costs associated with new body armor.
 - \$256,885 in lease purchase equipment agreements associated with rising hardware costs and additional laptops.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

- \$139,200 in employee training (JFRD/JSO Training Academy) based on anticipated need related to the FY 2025/26 hiring plan.

DEPARTMENTAL CHANGES (EXCLUDING PENSION COSTS – DB UAAL):

DEPARTMENT	FY 2024/25 APPROVED	FY 2025/26 PROPOSED	CHANGE		
Corrections	\$ 153,685,084	\$ 173,237,318	12.7%	\$ 19,552,234	A
Executive Office	7,171,641	7,603,034	6.0%	\$ 431,393	B
Investigations & Homeland Security	88,202,566	102,498,069	16.2%	\$ 14,295,503	C
Patrol and Enforcement	220,687,165	249,470,872	13.0%	\$ 28,783,707	D
Personnel & Professional Standards	35,225,416	42,659,076	21.1%	\$ 7,433,660	E
Police Services	54,041,756	62,564,502	15.8%	\$ 8,522,746	F
SUBTOTAL	\$ 559,013,628	\$ 638,032,871	14.1%	\$ 79,019,243	

- A. The increase of \$19,552,234 in Corrections is mainly due to the following increases:
- \$20,358,771 in salaries including overtime mainly due to collective bargaining related increases being budgeted for FY 2024/25 and FY 2025/26.
 - \$2,977,238 in pension costs mainly due to an increase in correctional officers pension costs due to an overall increase in the required contribution and an increase in public safety defined contribution costs based on turnover and the salary increases.
 - \$722,756 in professional and contractual services due to an increase of \$1,848,187 in contractual services mainly due to increased costs associated with the inmate health care contract and an increase of \$322,170 in security guard services related to a new contract entered into during FY 2024/25. These increases are offset by a decrease of \$1,447,601 in contract food services (jail) related to lower inmate population.

These increases are partially offset by a decrease of \$3,844,848 in employer provided benefits associated with the decrease of \$2,517,007 in workers compensation – heart hypertension and regular workers compensation due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports and a decrease of \$1,839,765 in the contribution to the FOP/IAFF health trust due to a change in payment calculation which is now based on a flat rate per covered employee in accordance with collective bargaining agreements.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

- B. The net increase of \$431,393 in the Executive Office is mainly due to an increase of \$571,626 in salaries mainly due to collective bargaining increases for FY 2024/25 and FY 2025/26 being budgeted and an increase of \$251,524 in pension costs mainly due to salary increases in the collective bargaining agreements. These increases are partially offset by a decrease of \$302,893 in internal services charges mainly due to a decrease in computer systems maintenance.
- C. The net increase of \$14,295,503 in Investigations & Homeland Security is mainly due to an increase of \$15,012,488 in salaries due to collective bargaining agreement increases being budgeted for both FY 2024/25 and FY 2025/26, and an increase in terminal leave due to an increased number of individuals in DROP in this area. There is also an increase of \$3,310,276 in pension costs mainly due to salary increases in the collective bargaining agreements as well as an increase in the required contribution to the Police and Fire Pension Fund.

These increases are partially offset by a decrease of \$2,712,204 in employer provided benefits mainly due to a decrease of \$1,538,152 in the contribution to the FOP/IAFF health trust due to a change in payment calculation which is now based on a flat rate per covered employee in accordance with collective bargaining agreements and \$1,454,103 in workers compensation – heart hypertension and regular workers compensation due to a change to using discounted amounts instead of undiscounted amounts from actuarial reports. There is also a decrease of \$1,136,130 in other operating expenses mainly due to a decrease in land and building rentals due to these dollars being moved to the Police Services Department.

- D. The net increase of \$28,783,707 in Patrol and Enforcement is mainly due to the following increases:
- \$30,400,723 in salaries due to collective bargaining agreement increases being budgeted for both FY 2024/25 and FY 2025/26.
 - \$5,143,934 in pension costs due to salary increases in the collective bargaining agreements, and an increase in the required contribution to the Police and Fire Pension Fund.
 - \$2,051,081 in internal service charges mainly due to an increase of \$3,527,457 in fleet vehicle replacement costs due to a full year's worth of costs being budgeted for vehicles purchased in FY 2024/25. This increase is partially offset by a decrease of \$1,324,634 in fleet, parts, oil and gas due to a decrease in estimated fuel costs compared to the projections for FY 2024/25.

These increases are offset by a decrease of \$7,792,290 in employer provided benefits mainly due to a decrease of \$4,648,895 in workers compensation – heart hypertension and regular workers compensation due to a change to using discounted amounts instead of undiscounted amounts from actuarial reports, and a decrease of \$3,626,687 in the contribution to the FOP/IAFF health trust due to a change in payment calculation which is now based on a flat rate per covered employee in accordance with collective bargaining agreements. There is also a decrease of \$992,816 in insurance costs and premiums – allocations mainly due to a decrease in general liability insurance which is based on recent years claim experience.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

- E. The net increase of \$7,433,660 in Personnel & Professional Standards is mostly due to the following increases:
- \$4,749,035 in salaries mainly due collective bargaining agreement increases being budgeted for FY 2024/25 and FY 2025/26 and additional individuals in DROP.
 - \$1,560,408 in internal service charges mainly due to an increase in computer systems maintenance.
 - \$893,035 in pension costs mainly due to the increases in salaries.
 - \$864,576 in insurance costs and premiums – allocations due to an increase in general liability insurance which is based on recent claim history.
- F. The net increase of \$8,522,746 in Police Services is mostly due to the following increases:
- \$4,147,508 in salaries mainly due to collective bargaining increases being budgeted for FY 2024/25 and FY 2025/26.
 - \$3,316,609 in other operating expenses due to increases of \$1,726,201 in land and building rentals due to funds being moved here from the Investigations and Homeland Security Department and there is a rent payment for one month at Florida Blue, \$957,168 in hardware-software maintenance and licenses due to increased software costs and license plate recognition technology that was previously covered by a grant, and \$256,885 in lease purchase equipment agreements due to rising hardware costs and additional laptops being leased.
 - \$855,498 in internal service charges mainly due to increases of \$448,339 in ITD replacements related to a refresh of network equipment and computers as part of the ITD 5-year plan and \$383,741 in Public Works utilities allocation.

Continues on Next Page

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

FOOD AND BEVERAGES EXPENDITURES:

FY 2025/26 Proposed	Description	Explanation
\$9,000	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.
\$2,000	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.
\$20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
\$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

\$37,000

SCHEDULE B1 GRANTS:

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

\$2,925,000 \$120,000 6 500

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

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

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	\$20,000	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	500
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
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.	\$90,000	\$0	0	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

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	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.	\$200,000	\$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.	\$150,000	\$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.	\$150,000	\$0	2	0
Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$5,000	\$0	0	0
Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Fentanyl Overdose Death Investigations	\$200,000	\$0	0	0
Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Fentanyl and Opioid Eradication	\$200,000	\$0	0	0
Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Operation Jacob's Ladder	\$200,000	\$0	0	0
Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Operation Three Crowns	\$200,000	\$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

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

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

				\$1,071,800	\$3,281,977	\$4,353,777	\$0	0	0
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	\$1,600,000	\$921,800	\$3,281,977	\$4,203,777	\$0	40	0

CAPITAL OUTLAY CARRYFORWARDS:

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

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The General Fund/GSD employee cap is decreasing by a net seven positions. This is due to the removal of 16 positions associated with the Misdemeanor Probation Program that were redlined and unfunded during the FY 2024/25 budget process. These decreases are offset by an increase of nine positions of which seven are new and two are adding back positions that had been transferred to the Administration in 2023. The seven new positions are three Public Records Coordinator IIs, two Real Time Crime Center Analyst, one Information Tech Analyst, and one Human Resource Specialist. The two positions that were returned to the Sheriff's Office were for Correctional Officers. Part time hours increased by 2,080 hours based on anticipated need.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 274 - 291

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (FUND 10701)**

PROPOSED BUDGET BOOK – Page # 292 - 294

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 \$5,225,643 and a monthly landline fee of \$0.40 with a budgeted amount of \$646,775.
2. Investment Pool/Interest Earnings:
 - This amount represents the anticipated interest earnings for FY 2025/26.
3. Transfers from Fund Balance:
 - There is a transfer of \$2,765,059 from fund balance to balance revenues and expenditures.

EXPENDITURES:

1. Salaries:
 - There is an increase of \$13,592 mainly due to increases to account for increases given in FY 2024/25 and proposed for FY 2025/26.
2. Pension Costs:
 - The increase of \$16,601 is mainly due to an overall increase in the required contribution to the General Employees Defined Contribution Plan related to new employees entering the plan.
3. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$111,350 is primarily due to a change in the allocation method for the unfunded liability.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (FUND 10701)**

PROPOSED BUDGET BOOK – Page # 292 - 294

4. 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. The increase is due to more revenue being available to cover these costs.
5. Other Operating Expenses:
 - The \$4,500,410 mainly represents hardware and software costs of \$2,093,310, telephone services of \$1,017,900, and \$584,450 in miscellaneous services and charges which includes a payment to the beaches which is based on call takers' salaries and benefits and call volume.
6. Capital Outlay:
 - The \$1,255,318 represents:
 - \$685,366 in specialized equipment for the purchase of radio and other equipment related to the relocation to the Florida Blue building.
 - \$525,000 in computer equipment related to the relocation to the Florida Blue building.
 - \$44,952 in office furniture and equipment for console and chair upgrades.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #96-98

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 \$59,493. The increase of \$9,493 is based on recent actuals. The Florida State Legislature passed legislation increasing the amount of the protest fee from not to exceed \$15 to not to exceed \$50 for each separate parcel of property. If the Value Adjustment Board increases the fee to \$50, the anticipated protest fee revenue would increase by \$138,817. This would have a net positive impact to the city of \$83,290 and to the Duval County School Board of \$55,527 since they reimburse the City for 2/5 of the net cost of the Value Adjustment Board.

2. Miscellaneous Revenue

- This category is mainly made up of a reimbursement from the Duval County School Board of \$293,958 which represents 2/5 of the net cost of the Value Adjustment Board as directed by Chapter 194.015 Florida Statutes.

EXPENDITURES:

1. Salaries

- The net increase of \$510,314 is mainly due to the impact of the FY 2024/25 and the proposed FY 2025/26 increases, merit increases, promotions, and other salary increases provided during FY 2024/25. Note – The proposed budget does not include 3% merit increases to assist with retention that were provided May 31, 2025, by the Council Secretary. See Recommendation.

2. Pension Costs - Defined Benefit UAAL

- The decrease of \$1,349,216 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.

3. Internal Service Charges

- The net decrease of \$436,954 is mainly due to a decrease of \$386,685 in OGC legal allocation due to recent usage and a decrease of \$55,459 in Computer System Maintenance and Security due to a decrease in Technology Solutions overall budget.

4. Contingencies

- The \$1,855,800 represents the personnel costs for all 19 City Council Member positions and the communication allowance. These funds will be appropriated in separate legislation (Ordinance 2025-513).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #96-98

FOOD AND BEVERAGE EXPENDITURES:

FY 2025/26 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.
\$ 8,000	To purchase food for City Council	To purchase food for City Council

CAPITAL OUTLAY CARRYFORWARDS:

None.

SERVICE LEVEL CHANGES:

Ordinance 2025-440-E has been approved to procure professional services to provide a cloud based constituent relationship management software and support services for Council Members and Council staff. The bill provides funding for one year. There is no funding in the proposed budget to continue this service. Depending upon timing of when the contract is executed, if City Council desires to continue the service, funding would need to be identified as part of the budget or next summer to fund the contract for the remaining portion of FY 25/26 or an additional year.

EMPLOYEE CAP CHANGES:

None. Note the employee cap does not include the 19 Council Members which will be appropriated separately via Ordinance 2025-513. The employee cap will then be increased by 19 from 65 to 84.

(Continues on Next Page)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #96-98

DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:

	2024/25	2025/26	\$ Change	% Change	
	Adopted	Proposed	from FY 25	from FY 25	
Council Auditor	\$ 2,647,363	\$ 2,836,874	\$ 189,511	7.2%	A
Council President Expense Account	\$ 10,000	\$ 10,000	\$ 0	0.00%	
Council Staff Services	\$ 7,170,767	\$ 6,969,887	\$ -200,880	-2.8%	B
Direct Expenditures	\$ 2,072,598	\$ 2,016,908	\$ -55,690	-2.7%	C
<u>Value Adjustment Board</u>	<u>\$ 676,773</u>	<u>\$ 794,389</u>	<u>\$ 117,616</u>	<u>17.4%</u>	D
Departmental Total	\$ 12,577,501	\$ 12,628,058	\$ 50,557	0.4%	

A The increase of \$189,511 in the Council Auditor's Office is primarily due to an increase of \$185,180 in salaries mainly due to the FY 2024/25 and the proposed FY 2025/26 increases. There were also some increases related with increasing the starting salary to assist with hiring and retention of staff.

B The decrease of \$200,880 in Council Staff Services is primarily due to the following:

- A decrease of \$386,685 in OGC legal allocation due to recent usage.
- A decrease of \$30,782 in ISA – computer system maintenance & security.

These were partially offset by an increase of \$214,489 in salaries mainly due to the FY 2024/25 and the proposed FY 2025/26 increases , and the net impact associated with employee turnover and other salary adjustments, which were slightly impacted by the transfer of one position to the Value Adjustment Board.

C The decrease of \$55,690 in Council Direct Expenditures is primarily due to a decrease in the contingency for Council Members' salaries and benefits caused by a slight decrease in the contribution rate for the elected officials FRS plan.

D The increase of \$117,616 in the Value Adjustment Board is primarily an increase in salaries of \$121,270 due to creating the Division Chief pursuant to Ordinance 2025-108-E and transferring in one position from Council Staff Services.

RECOMMENDATION:

We recommend that the Salary and Benefits be increased for City Council Staff Services by \$91,980 and the Value Adjustment Board by \$8,200. This can be partially offset with an increase of \$3,280 in the contribution from the Duval County School Board for the Value Adjustment Board. This will have a negative impact of \$96,900 on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)**

PROPOSED BUDGET BOOK - Page # 99-101

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 2025/26 based on year-to-date actual revenue.
2. Investment Pool / Interest Earnings
 - This is the anticipated interest earnings for FY 2025/26.
3. Transfer from Fund Balance
 - The proposed budget includes a fund balance transfer of \$443,697 which will be used to fund the Tourist Development Plan components.

EXPENDITURES:

1. Salaries
 - The increase of \$5,414 is due to 3% salary increases to be effective October 1, 2025. They do not show a higher increase because their October 1, 2024 increase was already factored into the FY 24/25 Budget for this area.
2. Pension Costs - Defined Benefit UAAL
 - The increase of \$29,165 is due to a change in the method for allocating the defined benefit unfunded liability.
3. Other Operating Expenses
 - The net increase of \$734,920 is directly related to higher estimated tax revenue resulting in more dollars being available for Tourist Plan components. The net increase to Other Operating Expenses is detailed on the table on the following page.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)**

PROPOSED BUDGET BOOK - Page # 99-101

Plan Component	FY 24/25 Council Approved	FY 25/26 Mayor's Proposed	Increase/ (Decrease)
Tourism Marketing, Sales, Experiences and Promotion			
Destination Experience	\$ 1,385,817	\$ 1,467,517	\$ 81,700
Marketing Services	4,757,956	5,429,453	671,497
Convention and Group Sales	1,685,391	1,688,950	3,559
Planning and Research	100,000	100,000	-
Event Grants	1,329,875	1,390,000	60,125
Remaining to spend in accordance with any Tourist Development Plan Component	644,544	564,331	(80,213)
Administration	18,430	16,682	(1,748)
Total Other Operating Expenses	\$ 9,922,013	\$ 10,656,933	\$ 734,920

4. Indirect Cost

- This is an allocation of costs to operate central services of the City (e.g., employee, procurement, and accounting services) as calculated by the City's independent consulting firm.

5. Transfers to Other Funds

- The FY 2025/26 transfer to other funds of \$761,784 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:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)**

PROPOSED BUDGET BOOK - Page # 102-103

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 2025/26.
2. Transfers From Other Funds
 - The proposed budget of \$761,784 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 \$910,000 includes \$890,000 for Convention Grants, Sponsorships and Promotions and \$20,000 for Equestrian Center Grants as approved by TDC.
2. Contingencies
 - The proposed budget of \$2 includes \$1 for the Contingency plan component and \$1 for the Development plan component as approved by TDC. Additional funds are not being appropriated based on the current balances of \$1,006,060 for the Contingency plan component and \$2,121,076 for the Development plan component.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

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

RECOMMENDATIONS:

None.

Duval County Tourist Development Council FY 25/26 Budget

REVENUE

Tourist Development Taxes	\$ 11,068,127
Interest Earnings	374,783
Transfer from Fund Balance	443,697
Total Revenue	\$ 11,886,607

EXPENDITURES

Plan Components

(1) Tourism Marketing, Sales, Experiences and Promotion	
Destination Experience	\$ 1,467,517
Marketing Services	5,429,453
Convention and Group Sales	1,688,950
Convention Grants, Sponsorships and Promotion	890,000
Total Tourism Marketing, Sales, Experiences and Promotion	9,475,920
(2) Planning and Research	100,000
(3) Event Grants	1,390,000
(4) Development Account	1
(5) Contingency Account	1
(6) Promotion of the Equestrian Center	20,000
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-6 listed above)	564,331
Total Plan Components	\$ 11,550,253
Administration	336,354
Total Expenditures	\$ 11,886,607

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF GENERAL COUNSEL
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 246 - 248

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 under \$50,000.

EXPENDITURES:

1. Salaries:
 - The increase of \$3,272 is due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Employer Provided Benefits:
 - The decrease of \$3,728 is primarily due to employee elections.
3. Internal Service Charges:
 - The decrease of \$1,520 is primarily due to a decrease in mailroom costs based on usage.
4. Other Operating Expenditures:
 - This amount is mainly made up of \$100,000 for small judgements and settlements under \$50,000 as allowed through the process outlined in Section 112.307 of the municipal code.
5. 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).

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF GENERAL COUNSEL (FUND 55101)**

PROPOSED BUDGET BOOK - Page # 249 - 251

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:

1. Internal Service Revenue:
 - The \$14,359,724 represents the billings to the departments and agencies.
2. Miscellaneous Revenue:
 - The \$15,000 represents charges for copies in litigation cases and for various public records requests.
3. Investment Pool/ Interest Earnings:
 - the \$21,740 represents the anticipated investment pool earnings for FY 25/26.
4. Transfers from Fund Balance:
 - The \$50,000 transfer from fund balance is for the purpose of retraining special counsel, as needed, to act as primary or co-counsel on matters affecting the City as authorized by Section 108.505(b).

EXPENDITURES:

1. Salaries:
 - The net increase of \$201,762 is the FY 2024/25 and the proposed FY 2025/26 increases, and some special pay increases that were provided. The special pay increases were offset by the elimination of three positions.
2. Calculated Vacancy Rate Contra Expense:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2024/25.
3. Pension Costs – Defined Benefit UAAL:
 - The increase of \$101,968 is primarily due to a change in the allocation method for the unfunded liability.
4. Employer Provided Benefits:
 - The increase of \$36,964 is primarily due to changes in health plan election by employees.
5. Internal Service Charges:
 - The increase of \$19,091 is primarily due to an increase of \$46,271 related to the replacement of 39 computers in FY 25/26 compared to 4 in FY 2024/25 and an increase of \$23,088 for mail room charges based on usage. These increases were mostly offset

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF GENERAL COUNSEL (FUND 55101)**

PROPOSED BUDGET BOOK - Page # 249 - 251

by a decrease of \$53,844 for computer systems maintenance and security due to a decrease in Technology Solutions overall budget.

6. Insurance Costs and Premiums:
 - The decrease of \$89,161 is based on recent claim history.
7. Professional and Contractual Services:
 - The \$646,000 represents costs for mediators, arbitrators, expert witnesses, and outside counsel in limited situations.
8. Other Operating Expenses:
 - The decrease of \$24,789 is primarily due to a for hardware-software maintenance based on some one-time costs in FY 24/25.
9. 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.
10. Indirect Cost:
 - This is an allocation of costs to operate the central services of the City (e.g., employee, procurement, and accounting services) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The cap was reduced by three positions, one Attorney IV, one Attorney III, and one Legal Assistant.

FOOD AND BEVERAGES EXPENDITURES:

FY25/26 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.	In order to facilitate Settlement and arbitration meetings, access to staff, documents and personnel for these day long, week long meetings, it is customary to provide light refreshments in order to continue to work.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES
EMERGENCY RESERVE (FUND 00119)**

PROPOSED BUDGET BOOK - Page # 69-70

BACKGROUND:

This fund is the City's Emergency Reserve Fund. It was moved to a separate fund pursuant to Ordinance 2005-807-E which established section 106.106 of the Municipal Code. Ordinance 2023-870-E updated this section and changed the targeted levels for the Emergency Reserve to between 7% and 10% of the Operating Budget for the General Fund.

The fund's actual cash balance as of June 30, 2025, is \$131,569,626, which is sufficient to meet the target in FY 2024/25.

Taking into account the proposed investment pool earnings and the recommendation below, the fund is projected to be at 6.91% on 9/30/26.

REVENUES:

1. Investment Pool/Interest Earnings:
 - The \$3,092,077 represents expected investment pool earnings in FY 2025/26.
2. Transfers from Fund Balance:
 - The \$130,749,829 represents the cash balance as of April 30, 2025. **See Recommendation.**

EXPENDITURES:

1. Cash Carryover:
 - The \$133,841,906 represents the estimated FY 2025/26 ending cash balance. **See Recommendation**

EMPLOYEE CAP CHANGES:

There are no employees associated with this fund.

RECOMMENDATION:

We recommend increasing the transfer from fund balance by \$1,719,797 to account for additional interest received since April 30, 2025 of \$819,797 and projected remaining investment pool earnings for FY 2024/25 of \$900,000. This will be offset with an increase in the cash carryover. This will have no impact on special council contingency.