

# **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 #2**  
**August 8, 2025**

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

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**PROPOSED BUDGET BOOK- Page # 119 – 120**

**BACKGROUND:**

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

**EXPENDITURES:**

1. Salaries:

- The increase of \$640,792 is mainly due to an increase in permanent and probationary salaries of \$490,750 and an increase in part-time salaries of \$150,553. The increase in permanent and probationary salaries is due to proposing to fund one position that was unfunded during the FY 2024/25 budget process by City Council (\$201,173), the FY 2024/25 and the proposed FY 2025/26 increases (\$175,225), and funding the chief of staff position for the full year/employee turnover (\$114,350). The increase in part-time salaries of \$150,553 is due to adding a part-time position in Public Affairs (\$47,497) that was not factored into the FY 24/25 Budget and in the Mayor's Office mainly due to the addition of one more part-time position during FY 24/25 (\$103,056).

2. Pension Costs

- The increase of \$36,265 is due to the impact of the salary increases noted above.

3. Pension Costs – Defined Benefit UAAL:

- The decrease of \$196,538 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 increase of \$29,193 is due to changes in employee elections, employee turnover, and funding the benefits for the position unfunded in FY 24/25.

5. Inter-Departmental Billing:

- The amount of \$331,445 is the cost for the Mayor's security that resides in the Office of the Sheriff's budget. This expense has a revenue offset within JSO's budget.

6. Other Operating Expenses

- The decrease of \$35,799 is primarily due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval, which was partially offset by an auto allowance of \$7,200 being added back to the budget that was removed by City Council in FY 2024/25. Dues and Subscriptions remain flat at \$39,711 in the FY 2025/26 proposed budget.

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

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**PROPOSED BUDGET BOOK- Page # 119 – 120**

**DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:**

	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>% Change from FY25</b>	<b>\$ Change from FY25</b>	
Office of the Mayor	\$ 4,115,807	\$ 4,657,703	13.2%	\$ 541,896	(A)
Mayor's Public Affairs	669,543	739,297	10.4%	69,754	(B)
Department Total	\$ 4,785,350	\$ 5,397,000	12.8%	\$ 611,650	

- A. The budget for the Mayor's Office is increasing by \$541,896 primarily due to increases in permanent and probationary salaries of \$462,226 due to:
- a. funding one position that was unfunded during the FY 2024/25 budget process by City Council (\$201,173),
  - b. the FY 2024/25 and the proposed FY 2025/26 increases (\$146,702), and
  - c. employee turnover/ funding the chief of staff position for the full year (\$114,350).
- There is also the increase of \$103,056 in part-time salaries due to adding one more part-time position during FY 24/25. The overall increase was partially offset by moving travel and training costs (\$42,998) to non-departmental line items.
- B. The budget for the Mayor's Public Affairs is increasing by \$69,754 mainly due to increases in part-time salaries of \$47,497 due to the addition of one part-time position not factored into the FY 24/25 and increases in permanent and probationary salaries of \$28,524 due to the FY 2024/25 and the proposed FY 2025/26 increases.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no proposed changes in the employee cap.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK – Page # 92 - 94**

**BACKGROUND:**

This budget includes the Civil Service Board, Construction Trades Qualifying Board (CTQB), and the Mayor's Commission on the Status of Women.

**REVENUES:**

1. Charges for Services:

- The decrease of \$128,000 is the result of the nature of the CTQB contractor certification and renewal revenue. These certifications are issued or renewed for a two-year period beginning October 1 of the first year and expiring September 30 of the second year.

**EXPENDITURES:**

1. Salaries:

- The Advisory Boards & Commissions consists of three full-time employees with the CTQB and two full-time employees with the Civil Service Board. The net increase of \$19,578 is due to the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs – Defined Benefit UAAL:

- The decrease of \$68,358 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. Employer Provided Benefits:

- The net increase of \$4,210 is mostly due to a decrease in group hospitalization insurance due to employee election changes.

4. Internal Service Charges

- The net decrease of \$10,838 is mainly due to a decrease in OGC charges to better align with recent billings.

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

**PROPOSED BUDGET BOOK – Page # 92 - 94**

**DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:**

	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>% Change from FY25</b>	<b>\$ Change from FY25</b>	
Boards and Commissions	\$ 245,913	\$ 239,827	(2.5%)	\$ (6,086)	<b>A</b>
Construction Trades Qualifying Board	\$ 278,240	\$ 287,996	(3.5%)	\$ 9,756	<b>B</b>
Department Total	\$ 524,153	\$ 527,823	(0.7%)	\$ 3,670	

- A. The budget for the Boards and Commissions decreased by \$6,086 primarily due to a decrease in OGC charges of \$11,125 to better align with recent billings, which was slightly offset by the increase in salaries of \$8,163.
- B. The budget for the Construction Trades Qualifying Board increased by \$9,756 due to the FY 2024/25 and the proposed FY 2025/26 increases.

**FOOD AND BEVERAGES EXPENDITURES:**

<b>FY26 Proposed</b>	<b>Description of each service / event that requires the purchase of food and/or beverages</b>	<b>Explanation that the service / event serves a public purpose</b>
\$ 150	Refreshments for volunteer board members during public meetings	Civil Service Board public meetings

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no proposed changes in the employee cap.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK - Page # 172 – 174**

**BACKGROUND:**

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, the Department of Corrections of Union County (District IV), and parts of District III, which includes service to Columbia and Hamilton Counties.

**REVENUE:**

1. Charges for Services:
  - The net decrease of \$171,908 is due to forecasted revenue projections based on a combination of current and historical actuals.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$360,463 is the result of the addition of three new positions that resulted in an increase of \$106,584 with the remaining increase mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs – Defined Benefit UAAL:
  - The decrease of \$390,293 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. Employer Provided Benefits:
  - The net increase of \$51,249 is primarily due to the three new positions added, as well as employee turnover, resulting in health plan election changes by employees.
4. Internal Service Charges:
  - The net increase of \$67,373 is mainly due to an increase of \$100,923 in costs for the new MEO building. This is slightly offset by a decrease of \$39,510 for Computer Systems Maintenance and Security costs based on a decrease in Technology Solutions' overall budget.
5. Insurance Costs and Premiums - Allocations:
  - The net decrease of \$17,123 is mainly due to a \$15,485 decrease in General Liability Insurance related to a reduction in actual claims in recent years.
6. Professional and Contractual Services:
  - The net decrease of \$21,206 is mainly due to a contractual decrease in costs for toxicology services.

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

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**PROPOSED BUDGET BOOK - Page # 172 – 174**

7. Other Operating Expenses:

- The net decrease of \$24,437 is due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.

**SCHEDULE B1 GRANTS:**

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department Of Law Enforcement	Paul Coverdell Forensic Science Improvement	Forensic Science Improvement Grant Program	\$75,857	\$0	\$0	0	0

**SERVICE LEVEL CHANGES:**

The new Medical Examiner's Office facility is expected to be open for service at the end of FY25.

**EMPLOYEE CAP CHANGES:**

Three new positions are proposed to be added as a part of the FY 2025/26 budget process to accommodate workload needs in the new facility. Specifically one Forensic Investigator, one Autopsy Technician, and one Medical Transcriptionist.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
DUVAL COUNTY HEALTH DEPARTMENT  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

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**PROPOSED BUDGET BOOK – Page # 157 - 158**

**BACKGROUND:**

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

**EXPENDITURES:**

1. Internal Service Charges:
  - The net increase of \$23,544 is primarily due to a slight increase of \$13,545 in building maintenance costs and an increase of \$6,299 in P25 radio maintenance costs. This category is mainly represented by building maintenance (\$387,180) and security costs (\$175,145).
2. Insurance Costs and Premiums – Allocations
  - The decrease of \$7,640 is due to a decrease in property insurance premiums to be allocated.
3. Grants, Aids and Contributions:
  - City funding has been provided for four programs, as listed below.

	FY2024/25	FY2025/26
Program Name	City	
Sexually Transmitted Diseases	\$147,000	\$147,000
Immunization	\$308,292	\$308,292
Hospital Emergency Room Alternatives	\$200,243	\$200,243
Primary Care	\$550,000	\$550,000
<b>Total</b>	<b>\$1,205,535</b>	<b>\$1,205,535</b>

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no City funded positions.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK - Page # 325 - 327**

**BACKGROUND:**

The Jacksonville Public Library system consists of a main library, twenty regional, community, and neighborhood branch libraries, and a virtual branch library.

**REVENUES:**

1. Charges for Services:

- This represents revenue related to charges for internet printing and copying. (Note: Library Fines and Late Fees are accounted for separately and used for capital projects.)

**EXPENDITURES:**

1. Salaries:

- The net increase of \$1,324,058 is primarily due to the FY 2024/25 and the proposed FY 2025/26 increases. This was partially offset by decreases as a result of employee turnover and the removal of three positions from the employee cap.

2. Pension Costs – Defined Benefit UAAL:

- This represents the allocated contribution for the general employees defined benefit unfunded liability (UAAL) and is based on all authorized positions. This was not moved non-departmental due to funding for the library impacting the state grant.

3. Internal Service Charges:

- The net decrease of \$452,728 is mainly due to a decrease of \$230,259 associated with computer systems maintenance and security based on an overall decrease in Technology Solutions budget and \$84,988 related to one-time costs in FY2024-25 for new computers. There is also a decrease of \$154,903 in utilities allocation due to an overall decrease in electricity usage.

4. Insurance Costs and Premiums – Allocations:

- The net decrease of \$124,622 is to better align with recent actuals. There has been a decrease based on recent claim experience and a decrease in the property insurance costs.

5. Professional and Contractual Services:

- The net decrease of \$123,971 is primarily due to a decrease in recent actuals for security guard services and less contracted labor required for annual inventory verification.

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PUBLIC LIBRARIES  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 325 - 327**

6. Library Materials:

- The proposed use of the \$5,144,248 budget for Library Materials is shown below subject to the approval of the Library Board:

<b><u>MATERIALS</u></b>	<b><u>FY 2024/25</u></b>	<b><u>FY2025/26</u></b>	<b><u>Difference</u></b>
Electronic Books and Audiobooks	\$ 1,015,056	\$ 1,380,000	\$ 364,944
Print (Adult, Teen, Juvenile)	\$ 1,526,526	\$ 1,500,248	\$ (26,278)
Electronic Databases	\$ 457,004	\$ 383,000	\$ (74,004)
Electronic Video, Music & Magazines	\$ 1,422,662	\$ 1,750,000	\$ 327,338
Magazines (Adult, Teen, Juvenile)	\$ 110,000	\$ 75,000	\$ (35,000)
DVD (Adult, Juvenile)	\$ 70,000	\$ 35,000	\$ (35,000)
Spoken Audio (Adult, Teen, Juvenile)	\$ 40,000	\$ 20,000	\$ (20,000)
Music (Adult, Juvenile, Physical)	\$ 3,000	\$ 1,000	\$ (2,000)
<b>TOTAL</b>	<b>\$ 4,644,248</b>	<b>\$ 5,144,248</b>	<b>\$ 500,000</b>

7. Indirect Cost:

- This is the 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.

**STATE AID:**

In addition to City funding, Public Libraries receive a State Grant that is deposited into a self-appropriating fund. The proposed use of the state aid assistance for FY 2025/26 is shown below subject to the approval of the Library Board:

<b>Description</b>	<b>Proposed Budget</b>
Facilities	\$312,179
Public Technology	\$200,000
Library Materials	\$0
Organizational Development	\$14,000
Programs, Events, & Activities	\$25,000
<b>State Aid Budget</b>	<b>\$551,179</b>

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

**PROPOSED BUDGET BOOK - Page # 325 - 327**

**FOOD AND BEVERAGES EXPENDITURES:**

**(Note these costs are all funded in the Library Board fund)**

FY 25/26 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	Annual Board of Library Trustee planning day	Annual planning day allows the BOLT with Library staff, Friends representatives and other community participants to set directions and goals for the upcoming fiscal year. Lunch and snacks are provided to participants
\$ 250	Graduation Ceremonies for Center for Adult Learning.	Celebrates the accomplishments of Center for Adult Learning students who have received their GED or High School Diploma through our services. Cake, water and tea are served at two ceremonies.
\$ 13,500	Library Programs for all JPL Branches/Outreach (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 2,500	Library Programs @ Main Library (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 1,500	Staff Training	Food/Beverage- Training ensures staff have skills necessary to provide essential library services to citizens. Training includes bi-monthly new employee orientation, bi-monthly new supervisor training and management training.
\$ 500	Volunteer training and recognition	Quarterly JPL new volunteer training and annual volunteer recognition further engage our volunteers in supporting JPL. Light snacks and beverages are provided to participants.
\$ 6,500	Summer Learning Program: The summer learning program engages youth in an incentive program to encourage daily reading, to fight the summer slide.	Six-week summer learning programs engage youth who are out of school in learning activities and encourage the development of the big five academic skills, with a focus on literacy. Various six week programs have edible crafts imbedded into the program. Weekly incentives, like snacks and candy are also provided. The kick off and closing parties for summer engages our community in a celebration of reading.

**CAPITAL OUTLAY CARRYFORWARD:**

There are three items on the capital outlay carryforward schedule related to the Public Libraries totaling \$362,615. See **Recommendation**.

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

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**PROPOSED BUDGET BOOK - Page # 325 - 327**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The cap is decreasing by a net three positions from 310 to 307 positions due to the removal of four vacant positions and the addition of one position transferred in from the Parks and Recreation Department during FY 2024/25. There is no change to part time hours.

**RECOMMENDATION:**

We recommend amending Schedule AF to remove the three capital outlay carryforwards totaling \$362,615. The Department expects to encumber \$355,344 for library materials fully in the current year and the other two items totaling \$7,271 are being routed back to Council under Ord. 2024-161-E Council Digitization Project. This will have no impact on Special Council Contingency.

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

**PROPOSED BUDGET BOOK - Page # 325 - 327**

**JPL Current Hours – (same as prior year)**

<b>Branch</b>	<b>Sunday</b>	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>	<b>Saturday</b>	<b>Total Hours</b>
Main Library	Closed	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	54
Highlands Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Pablo Creek Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Southeast Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Webb-Wesconnett Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Argyle Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Beaches Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bill Brinton Murray Hill Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bradham & Brooks Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brentwood Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brown Eastside Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Dallas Graham Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Mandarin Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Maxville Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Regency Square Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
San Marco Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
South Mandarin Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
University Park Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
West Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Westbrook Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Willow Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Virtual Branch	Closed	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 6:00	9:00 - 6:00	66

**Total Weekly Service Hours      1,128**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
PUBLIC LIBRARIES  
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

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**PROPOSED BUDGET BOOK - Page # 328-330**

**BACKGROUND:**

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” fund and as such, during the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue line items.

**REVENUES:**

1. Miscellaneous Revenue:

- This represents revenue from fees charged for the use of Library conference facilities. The proposed decrease of \$16,000 does not represent recent actuals, which have been steadily increasing post-COVID. **See Recommendation 1.**

2. Investment Pool / Interest Earnings:

- This represents expected investment pool earnings in FY 2025/26.

3. Transfers From Other Funds:

- This represents a contribution of \$149,480 from the General Fund/General Services District (00111) needed to balance the budget.

**EXPENDITURES:**

1. Salaries:

- The net decrease of \$7,922 is primarily due to a decrease of \$16,132 for part-time salaries, which is partially offset by the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs:

- The net increase of \$6,590 is to account for pension costs of all employees.

3. Pensions Costs – Defined Benefit UAAL:

- This represents the allocated contribution for the general employees defined benefit unfunded liability (UAAL) and is based on all authorized positions.

4. Employer Provided Benefits:

- The increase of \$6,340 is primarily due to health plan election changes by employees.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
PUBLIC LIBRARIES  
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

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**PROPOSED BUDGET BOOK - Page # 328-330**

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

We recommend an increase of \$60,000 for Rental of City Facilities to better align with recent actuals. This would be offset by an equal decrease of \$60,000 for Transfers from Other Funds, resulting in a net change of \$0 to total budgeted revenues.

This would have a positive impact of \$60,000 on Special Council Contingency.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #371-373**

**BACKGROUND:**

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

**REVENUE:**

1. Internal Service Revenue:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. The decrease is the result of an overall decrease in IT operating costs to be billed to customers.

2. Investment Pool / Interest Earnings:

- The \$178,696 represents anticipated interest earnings in FY 2025/26.

**EXPENDITURES:**

1. Salaries:

- The increase of \$1,082,412 is mainly due to the addition of \$381,982 in salaries to fund the six Technology Support Specialist positions that were unfunded in the prior year as part of the transition of bringing the help desk function in house, the FY 2024/25 and the proposed FY 2025/26 increases, and other salary adjustments due to turnover and promotions. These were somewhat offset by one position being eliminated.

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 2025/26.

3. Pension Costs:

- The increase of \$148,955 is primarily due to the salary increases noted above.

4. Pension Costs – Defined Benefit UAAL:

- The decrease of \$121,453 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.

5. Employer Provided Benefits:

- The increase of \$26,591 is mainly due to an increase of \$17,940 in Medicare tax attributable to the increase in salaries noted above and an increase of \$9,782 in group health insurance based on employee health plan elections.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #371-373**

6. Internal Service Charges:

- The decrease of \$3,107,190 is primarily due to a decrease of \$2,510,513 in IT system development project billing due to less debt payments for previous and ongoing projects. This is also due to a decrease of \$591,803 in IT replacements costs associated with a one-time server and network equipment refresh in the prior year.

7. Insurance Costs and Premiums – Allocations:

- The decrease of \$42,825 is mainly due to reducing the Cyber Liability insurance premium to better align with actual cost.

8. Professional and Contractual Services:

- The decrease of \$908,587 is mainly attributable to a decrease of \$745,474 in professional services costs associated with IT contractors no longer needed due to more full-time positions within the Department being filled, a decrease of \$745,000 due to bringing the help desk function back in house (net about \$80,000 better), \$216,966 due to moving hosting costs of the old financial system to a non-departmental line item, and \$265,481 due to some one-time costs as part of replacing some systems in FY 24/25. The decreases were somewhat offset by an increase of \$927,886 in software hosting services related to 1Cloud that resulted from a one-time credit received from Oracle in the prior year.

9. Other Operating Expenses:

- This category is made up mainly of hardware and software maintenance costs, telephone costs, and wireless costs. This includes an enhancement of \$300,000 for cyber security and \$37,300 of the \$237,300 for the State of Jax initiative with United Way discussed during Meeting #1.

10. Grants, Aids and Contributions:

- This represents a payment to JEA for fiber connection to Cecil 911 center.

11. Supervision Allocation:

- This represents the administrative costs of this fund which are allocated to the Radio Communications Fund (53102).

12. 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 firm.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #371-373**

**EMPLOYEE CAP CHANGES:**

The cap is going from 123 positions to 122 positions due to the vacant Info Tech Analyst – Lead Quality Assurance Analyst position being eliminated.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital outlay carryforward of \$36,083 for the purchase of computer equipment and \$14,181 for specialized equipment that have not yet been encumbered.

**SERVICE LEVEL CHANGES:**

None.

**COMMENT:**

The allocation of costs for this fund are done effectively at the same percentages for users as the prior year, which means that changes with usage, devices, etc. by using agencies is not factored into the allocation.

**RECOMMENDATIONS:**

Separate from the issue noted above, we recommend correcting the internal service allocation to address an adjustment to the billing that was not supported and to reallocate portion budgeted to be charged the Housing and Finance Authority since they do not use the Technology Solutions Department.

**General Fund/GSD**

- Increase
  - Finance - Office of Director - \$23,341
  - Finance – Grants and Contract Compliance - \$46,854
  - Finance – Treasury - \$31,798
  - Office of Economic Development – EBO - \$27,338
  - Administrative Services – Procurement - \$102,356
  - Administrative Services – Ombudsman - \$6,454
  - Fire and Rescue – JIA Rescue Services - \$11,821
- Decrease – Finance - Accounting Division - \$395,676

**Other Funds**

- Self Insurance Fund (56101) - Increase by \$70,585 and offset with increase in billings to customers
- Insured Program (56301) – Increase by \$40,418 and offset with transfer from fund balance
- Copy Center (52101) – Increase by \$15,875 and offset with transfer from fund balance
- Concurrence Management (10101) – Increase by \$19,859 and offset with transfer from fund balance

**If approved this will have a positive variance of \$75,129.**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
RADIO COMMUNICATION (FUND 53102)**

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**PROPOSED BUDGET BOOK – Page #374-376**

**BACKGROUND:**

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government, independent agencies (JEA, JTA, JAA, and JPA), and other government entities (Atlantic Beach, Baldwin, Neptune Beach, Duval County School Board, and UNF).

**REVENUE:**

1. Internal Service Revenue:
  - This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.
2. Investment Pool / Interest Earnings:
  - This amount represents the anticipated investment pool earnings in FY 2025/26.
3. Debt Funding: Debt Management Fund
  - The \$1,406,038 represents borrowing to fund the Radio Tower Antenna Infrastructure Replacement project pursuant to the 5-Year IT System Development plan.
4. Transfers From Other Funds:
  - The \$57,911 in FY 2024/25 was a one-time transfer from the Information Technologies Fund (Fund 53101) to fund a Radio Systems Engineer Senior position.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$73,238 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases along with an increase in salary overtime based on current year actual expenditures.
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 2025/26.
3. Pension Costs – Defined Benefit UAAL:
  - The increase of \$59,821 is primarily due to a change in the allocation method for the unfunded liability.
4. Other Operating Expenses:
  - This amount represents several operating expense items including hardware-software maintenance and license agreements with Motorola, radio maintenance and repairs, and operating supplies. The net decrease of \$53,455 is mainly due to a decrease in hardware-software maintenance and licenses costs associated with the Fire Station Alerting System.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
RADIO COMMUNICATION (FUND 53102)**

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**PROPOSED BUDGET BOOK – Page #374-376**

5. Capital Outlay:
  - This funding is to purchase 23 portable radios for the Fire and Rescue Department, mainly for Fire Station #66.
6. Capital Outlay – Debt Funded:
  - This funding is for the Radio Tower Antenna Infrastructure Replacement project per the 5-Year IT System Development plan. There is an additional \$1,006,251 planned for FY 26/27.
7. Debt Management Fund Repayments:
  - This amount represents debt repayment for the Ed Ball - Radio Tower and Backup System Project and the Radio Site Expansion – Montgomery Correctional Project.
8. Grants, Aids & Contributions:
  - This funding is to reimburse JEA for the tower rental costs at three leased sites and for the related utility, repair, and maintenance costs.
9. Supervision Allocation:
  - This amount represents the administrative costs of the Information Technologies Fund (53101) that are being allocated 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.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a total capital outlay carryforward request of \$79,707 on Schedule AF in the Budget Ordinance associated with the FY 2024/25 radio equipment purchases.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

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**PROPOSED BUDGET BOOK – Page #377-378**

**BACKGROUND:**

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

**REVENUE:**

1. Internal Service Revenue:

- This represents the customer billings for FY 2025/26 proposed refresh equipment replacement.

2. Investment Pool / Interest Earnings:

- This represents the anticipated investment pool earnings in FY 2025/26.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The decrease of \$110,110 in contractual services is due to computer refresh services being performed in-house. The City will not use Emtec (the desktop service provider) to conduct technology refresh activities for computers.

2. Other Operating Expenses:

- This represents the purchase of computers, telecommunication, server, network and UPS equipment that do not meet the \$5,000 capital threshold pursuant to the IT 5-year plan. The increase is mainly due to the capital threshold increasing from \$1,000 to \$5,000. This caused some costs to move from capital outlay into operating expenses.

3. Capital Outlay:

- This represents the purchase of switches and router equipment for the Sheriff's Office pursuant to the 5-year IT System Development plan.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital outlay carryforward of \$2,214,135 for the purchase of computer equipment that has not yet been encumbered.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

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**PROPOSED BUDGET BOOK – Page #377-378**

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
IT SYSTEM DEVELOPMENT (FUND 53106)**

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**PROPOSED BUDGET BOOK – Page #379-380**

**BACKGROUND:**

This all-year internal service fund houses the IT system development projects for FY 2017/18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development projects related to the City of Jacksonville and various independent agencies, as applicable.

**REVENUE:**

1. Internal Service Revenue:
  - This category includes billings to departments and agencies for IT system development projects. The decrease is due to fewer IT projects to be billed to customers in FY 2025/26.
2. Investment Pool / Interest Earnings:
  - The amount represents the anticipated investment pool earnings in FY 2025/26.
3. Debt Funding: Debt Management Fund:
  - This represents the amount of borrowed funds to finance various projects. There is no additional borrowing to finance IT projects in this fund in FY 2025/26.
4. Transfers From Other Funds:
  - The transfer in FY 2024/25 related to the closing of the prior system development fund.

**EXPENDITURES:**

1. Other Operating Expenses:
  - The negative \$26,297 represents all-years adjustments to clean up the operating accounts and move the funds to capital expense accounts for the City Council Chamber Upgrade project and the Enterprise Permit and Land Use Management project.
2. Capital Outlay:
  - The \$1,453,869 represents funding for Salesforce Public Sector Platform Implementation (\$300,000), the JFRD Electronic Patient Care Reporting System (\$200,000), and for Disaster Recovery and City Business Continuity (\$147,162) per the five-year IT plan. There is also an all-years adjustment of \$806,707 related to the movement of funds between accounts within various projects.
3. Capital Outlay – Debt Funded:
  - The negative \$1,533,253 represents an all-years adjustment of \$2,905,472 to close or move funds to other accounts for various IT projects. This is partially offset by funding \$1,372,219 for the Disaster Recovery and City Business Continuity project pursuant to the five-year IT plan.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
TECHNOLOGY SOLUTIONS DEPARTMENT  
IT SYSTEM DEVELOPMENT (FUND 53106)**

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**PROPOSED BUDGET BOOK – Page #379-380**

4. Capitalized Internal Service:
  - The negative \$842,410 represents an all-years adjustment of \$1,115,410 to clean up various IT projects. This is partially offset by funding \$273,000 for the Disaster Recovery and City Business Continuity project pursuant to the five-year IT plan.
5. Capitalized Internal Service – Debt Funded:
  - The \$1,233,253 represents an adjustment to move funds from the capital outlay – debt funded expense account to the capitalized internal service – debt funded expense account for the Enterprise Permit and Land Use Management implementation project (\$712,253), the Salesforce Public Sector Platform Implementation (\$300,000), and the Network Infrastructure Upgrade (\$221,000) project.
6. Debt Management Fund Repayments:
  - This amount represents the anticipated FY 2025/26 interest and principal payback for loans issued for projects.
7. Contingencies – Debt Funded:
  - The \$300,000 is related to the Cyber Security Infrastructure project, that is part of an all years adjustment to set this money aside to pay a portion of the cost in the future.
8. Cash Carryover:
  - This represents the anticipated revenue over expenditures due to timing of when departments payback this fund and when this fund pays the debt management fund.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**RECOMMENDATIONS:**

We recommend that schedule A4 in the Budget Ordinance (Ord 2025-504) be amended to reflect the proposed budget amount as shown on the next page. This will have no impact on the Special Council Contingency.

# **FISCAL YEAR 2026 - 2030 IT SYSTEM DEVELOPMENT PROJECTS**

Projects by Funding Source

	Prior Year	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Debt Management Funds	61,996,159	3,078,257	6,641,251	7,749,577	2,716,258	8,815,272
Pay- Go: Equipment/Radio Refresh	20,746,124	3,061,234	3,360,000	3,360,000	3,360,000	3,360,000
Project On-Going Operating Cost	-	-	336,544	555,700	485,546	495,736
Pay-Go: Other	11,400,500	920,162	1,518,523	435,230	480,264	480,264
ARP Funding	356,732	-	-	-	-	-
<b>Total Per Year</b>	<b>94,499,515</b>	<b>7,059,653</b>	<b>11,856,318</b>	<b>12,100,507</b>	<b>7,042,068</b>	<b>13,151,272</b>

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
JFRD	Application - Department Specific	JFRD Electronic Patient Care Reporting system	500,000	200,000	-	-	-	-
JFRD	Application - Department Specific	JFRD Personnel Accountability Software	-	-	736,113	80,964	-	-
Public Libraries	Application - Department Specific	Library Print and Computer Management System	-	-	400,000	50,000	50,000	50,000
Citywide	Enterprise Solution	Financial / Resource Management System ERP - 1Cloud	44,256,912	-	-	-	-	-
Citywide	Enterprise Solution	Personnel / Payroll Management System ERP - 1Cloud	11,750,000	-	1,000,000	136,744	115,744	1,000,000
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,902,500	-	-	-	-	-
Citywide	Enterprise Solution	Salesforce Public Sector Platform Implementation	2,145,979	300,000	300,000	300,000	300,000	300,000
ITD	Infrastructure / Equipment	Cyber Security Infrastructure	1,998,000	300,000	300,000	300,000	300,000	300,000
ITD	Infrastruture / Equipment	Disaster Recovery and City Business Continuity	-	1,792,381	413,954	554,966	600,000	600,000
ITD	Infrastruture / Equipment	Network Infrastructure Upgrade	4,200,000	-	-	-	-	-
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	7,432,193	1,134,166	1,000,000	1,000,000	1,000,000	1,000,000
ITD	Equipment Refresh	Network Equipment Refresh	4,611,552	-	500,000	500,000	500,000	500,000
ITD	Equipment Refresh	Server Equipment Refresh	3,133,088	-	135,000	135,000	135,000	135,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	2,381,113	151,811	300,000	300,000	300,000	300,000
JSO	Equipment Refresh	Jacksonville Sheriff's Office - IT Equipment Refresh	2,535,383	1,648,339	1,200,000	1,200,000	1,200,000	1,200,000
Clerk of the Court	Equipment Refresh	Clerk of the Court - Computer Refresh	652,795	126,918	230,000	230,000	230,000	230,000
Citywide	Radio Comm. and Systems	Radio System - Interoperability Upgrade	-	-	-	933,639	10,810	-
Citywide	Radio Comm. and Systems	Radio Tower Antenna Infrastructure Replacement	-	1,406,038	1,006,251	-	-	-
Citywide	Radio Comm. and Systems	Radios Dispatch Console Refresh	-	-	4,335,000	3,834,360	-	1,330,000
Citywide	Radio Comm. and Systems	Radio Site Expansion - Mayport Road	-	-	-	2,544,834	1,090,642	21,000
Citywide	Radio Comm. and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	-	1,209,872	1,095,604
Citywide	Radio Comm. and Systems	Radio Site Expansion - Crystal Springs Road	-	-	-	-	-	2,544,834
Citywide	Radio Comm. and Systems	Radio Site Expansion - Bayview Road	-	-	-	-	-	2,544,834

**Council Auditor's Office**  
**Comparison of Approved FY 2024/25 and Proposed FY 2025/26**  
**Five-Year IT Plans**

**Projects Removed / Rolled Off the Schedule**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total Project Budget
* Code Compliance	Lien Tracking System	FY 24/25	300,000	(300,000)	-	-	-	-	-	-
	<b>Total</b>		<b>300,000</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* This project was defunded and canceled in FY 24/25.

**New Projects that were Added**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total Project Budget
ITD	Disaster Recovery and City Business Continuity	FY 25/26	-	-	1,792,381	331,544	419,736	419,736	419,736	3,383,133
ITD	Network Infrastructure Upgrade	FY 25/26	4,200,000	-	-	-	-	-	-	4,200,000
Clerk of the Court	Clerk of the Court - Computer Refresh	FY 25/26	652,795	-	126,918	230,000	230,000	230,000	230,000	1,699,713
	<b>Total</b>		<b>4,852,795</b>	<b>-</b>	<b>1,919,299</b>	<b>561,544</b>	<b>649,736</b>	<b>649,736</b>	<b>649,736</b>	<b>9,282,846</b>

**Projects on the Schedule in Both Years**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total Project Budget	
JFRD	JFRD Electronic Patient Care Reporting system	FY 24/25	200,000	300,000	200,000	-	-	-	-	700,000	
<b>JFRD</b>	<b>JFRD Electronic Patient Care Reporting system</b>	<b>FY 25/26</b>	<b>500,000</b>		<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	
JFRD	JFRD Personnel Accountability Software	FY 24/25	-	-	-	736,113	80,964	-	-	817,077	
<b>JFRD</b>	<b>JFRD Personnel Accountability Software</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>736,113</b>	<b>80,964</b>	<b>-</b>	<b>-</b>	<b>817,077</b>	
Public Libraries	JPL Catalog and Inventory System	FY 24/25	-	-	400,000	-	-	-	-	400,000	
<b>Public Libraries</b>	<b>Library Print and Computer Management System</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>400,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>550,000</b>	<b>A</b>
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud	FY 24/25	47,993,283	-	-	-	-	-	-	47,993,283	
<b>Citywide</b>	<b>Financial / Resource Management System ERP - 1Cloud</b>	<b>FY 25/26</b>	<b>44,256,912</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,256,912</b>	
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud Phase II	FY 24/25	4,500,000	7,250,000	3,621,188	(700,000)	-	-	-	14,671,188	
<b>Citywide</b>	<b>Personnel / Payroll Management System ERP - 1Cloud</b>	<b>FY 25/26</b>	<b>11,750,000</b>		<b>-</b>	<b>1,000,000</b>	<b>136,744</b>	<b>115,744</b>	<b>1,000,000</b>	<b>14,002,488</b>	<b>B</b>
Citywide	Enterprise Permit and Land Use Management	FY 24/25	8,902,500	-	-	-	-	-	-	8,902,500	
<b>Citywide</b>	<b>Enterprise Permit and Land Use Management</b>	<b>FY 25/26</b>	<b>8,902,500</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,902,500</b>	
Citywide	Salesforce Public Sector Platform Implementation	FY 24/25	1,054,030	735,217	1,000,000	774,706	100,000	-	-	3,663,953	
<b>Citywide</b>	<b>Salesforce Public Sector Platform Implementation</b>	<b>FY 25/26</b>	<b>2,145,979</b>		<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>3,645,979</b>	<b>C</b>
ITD	Cyber Security Infrastructure	FY 24/25	-	1,998,000	-	-	300,000	300,000	-	2,598,000	
<b>ITD</b>	<b>Cyber Security Infrastructure</b>	<b>FY 25/26</b>	<b>1,998,000</b>		<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>3,498,000</b>	<b>D</b>
Citywide	Computer, Laptop and Tablet Equipment Refresh	FY 24/25	6,583,690	951,463	1,130,000	1,130,000	1,130,000	1,130,000	-	12,055,153	
<b>Citywide</b>	<b>Computer, Laptop and Tablet Equipment Refresh</b>	<b>FY 25/26</b>	<b>7,432,193</b>		<b>1,134,166</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>12,566,359</b>	
ITD	Network Equipment Refresh	FY 24/25	3,376,457	1,235,095	500,000	500,000	500,000	500,000	-	6,611,552	
<b>ITD</b>	<b>Network Equipment Refresh</b>	<b>FY 25/26</b>	<b>4,611,552</b>		<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>6,611,552</b>	<b>E</b>
ITD	Server Equipment Refresh	FY 24/25	3,003,088	135,000	135,000	135,000	135,000	135,000	-	3,678,088	
<b>ITD</b>	<b>Server Equipment Refresh</b>	<b>FY 25/26</b>	<b>3,133,088</b>		<b>-</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>3,673,088</b>	<b>F</b>
JFRD	JFRD Mobile Data Terminal Refresh	FY 24/25	2,042,999	345,264	306,050	306,050	306,050	306,050	-	3,612,463	
<b>JFRD</b>	<b>JFRD Mobile Data Terminal Refresh</b>	<b>FY 25/26</b>	<b>2,381,113</b>		<b>151,811</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>3,732,924</b>	<b>G</b>

**Council Auditor's Office**  
**Comparison of Approved FY 2024/25 and Proposed FY 2025/26**  
**Five-Year IT Plans**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total Project Budget	
JSO	Jacksonville Sheriff's Office - IT equipment refresh	FY 24/25	1,335,383	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000		7,335,383	
<b>JSO</b>	<b>Jacksonville Sheriff's Office - IT Equipment Refresh</b>	<b>FY 25/26</b>	<b>2,535,383</b>		<b>1,648,339</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>8,983,722</b>	
Citywide	Radio System - Interoperability Upgrade	FY 24/25	-	-	933,639	10,810	-	-		944,449	H
<b>Citywide</b>	<b>Radio System - Interoperability Upgrade</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>933,639</b>	<b>10,810</b>	<b>-</b>	<b>944,449</b>	
Citywide	Radio Tower Antenna Infrastructure Replacement	FY 24/25	-	-	1,093,749	876,000	776,000	-		2,745,749	I
<b>Citywide</b>	<b>Radio Tower Antenna Infrastructure Replacement</b>	<b>FY 25/26</b>	<b>-</b>		<b>1,406,038</b>	<b>1,006,251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,412,289</b>	
Citywide	Radios Dispatch Console Refresh	FY 24/25	-	-	123,742	4,314,995	1,849,283	-		6,288,020	J
<b>Citywide</b>	<b>Radios Dispatch Console Refresh</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>4,335,000</b>	<b>3,834,360</b>	<b>-</b>	<b>1,330,000</b>	<b>9,499,360</b>	
Citywide	Radio Site Expansion - Mayport Road	FY 24/25	-	-	-	2,544,834	1,090,642	21,000		3,656,476	K
<b>Citywide</b>	<b>Radio Site Expansion - Mayport Road</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>2,544,834</b>	<b>1,090,642</b>	<b>21,000</b>	<b>3,656,476</b>	
Citywide	Radio Site Expansion - Orange Picker Road	FY 24/25	-	-	-	-	2,544,834	1,090,642		3,635,476	K
<b>Citywide</b>	<b>Radio Site Expansion - Orange Picker Road</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,209,872</b>	<b>1,095,604</b>	<b>2,305,476</b>	
Citywide	Radio Site Expansion - Crystal Springs Road	FY 24/25	-	-	-	-	2,544,834	592,642		3,137,476	K
<b>Citywide</b>	<b>Radio Site Expansion - Crystal Springs Road</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,544,834</b>	<b>2,544,834</b>	
Citywide	Radio Site Expansion - Bayview Road	FY 24/25	-	-	-	-	-	2,544,834		2,544,834	K
<b>Citywide</b>	<b>Radio Site Expansion - Bayview Road</b>	<b>FY 25/26</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,544,834</b>	<b>2,544,834</b>	

Below are the reasons for the significant changes:

**A.** The **Library Print and Computer Management System** was moved back to FY 2026/27 and added \$50k estimated operating costs since this will be a hosted system.

**B.** The **Personnel / Payroll Management System ERP - 1Cloud** project has been pushed back and spread out for several years since Technology Solutions is using available Phase I funding for the FY 2025/26 needs for this project.

**C.** The funding of the **Salesforce Public Sector Platform Implementation** project is being spread out into several years to support the current small portfolio of ongoing Salesforce Project work.

**D.** The funding structure of the **Cyber Security Infrastructure** project has been changed since this is for the cost of Rubrik which is renewed every three years. The funding is being spread evenly each year so that when the next renewal occurs the funding is there.

**E.** Funding for the **Network Equipment Refresh** project has been removed for FY 2025/26 due to the large amount of funding provided in FY 2024/25 of \$1,235,095, as well as the \$4.2 million for network infrastructure upgrades provided as part of Ordinance 2024-852-E.

**F.** Funding for the **Server Equipment Refresh** project was not included in the FY 2025/26 since the amount initially requested was for operating expenses and not equipment replacement.

**G.** Funding for the **JFRD Mobile Data Terminal Refresh** has been decreased in the FY 2025/26 budget to only include replacement of MDTs that will drop out of warranty during FY 2025/26.

**Council Auditor's Office**  
**Comparison of Approved FY 2024/25 and Proposed FY 2025/26**  
**Five-Year IT Plans**

**H.** Funding for the **Radio System - Interoperability Upgrade** project has been deferred by two years to prioritize core system needs, including the Antenna Infrastructure Replacement and other Technology Solutions infrastructure initiatives.

**I.** Funding for the **Radio Tower Antenna Infrastructure Replacement** project has been increased by \$312,289 in FY 2025/26 due to the funding being consolidated into a two-year timeline to better align with the updated project schedule and scope, which now includes radio signal coverage study. The total cost has been reduced by \$333,460 due to successful negotiations with the vendor.

**J.** The cost of the **Radios Dispatch Console Refresh** project has been increased due to the addition of dispatch consoles at the Cecil Back-Up Dispatch Center, which are now also covered under the updated vendor end-of-life notice. The end-of-life date for the current Dispatch Consoles used by JFRD and JSO has been extended to December 2030, resulting in a shift in the project timeline.

**K.** Funding for the **Radio Site Expansion** projects have been deferred to allow for the completion of the Antenna Infrastructure Replacement project. That project includes a coverage study to be conducted after the new antennas are installed, which will support an evidence-based plan to determine whether new towers are needed, where they should be located, and how to prioritize site construction.

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

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**PROPOSED BUDGET BOOK – PAGE # 182 - 184**

**BACKGROUND:**

The Neighborhoods Department includes Municipal and Code Compliance, Housing & Community Development, Mosquito Control and Office of the Director divisions. Within the Office of the Director, activities include Blight Awareness Campaign, and the Office of Neighborhood Services.

**REVENUE:**

1. Fines and Forfeits:
  - The decrease of \$18,759 is based on decreased recent actuals. This represents revenue from various civil fines and penalties related to the Municipal Code Compliance Division.
2. Miscellaneous Revenue:
  - The decrease of \$17,140 is based on decreased recent actuals. This revenue includes miscellaneous sales and charges related to inspection fees in the Municipal Code and Compliance Division.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$107,314 is primarily due to an increase of \$372,263 to reflect the FY 2024/25 and the proposed FY 2025/26 increases. This is offset by the decrease of \$198,714 due to the reduction of three positions due to outsourcing the aerial spraying for mosquito control and then reduction of overtime of \$40,565 and part-time salaries of \$15,144 to align with actuals.
2. Pension Costs:
  - The net decrease of \$41,637 is due to a combination of employee turnover with employees in different pensions and the elimination of three positions.
3. Pension Costs – Defined Benefit UAAL:
  - The net decrease of \$511,570 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 \$69,453 is mainly due to a decrease of \$40,390 due to employee turnover and the elimination of three positions and \$29,937 in workers compensation mainly due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.

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5. Internal Service Charges:

- The net decrease of \$334,502 is mainly due to a decrease of \$185,082 in Mailroom charges adjusted based on historical actuals which were reduced a few years back when a process was identified that additional notices were being sent that should not have been, a decrease of \$116,005 in Computer Systems Maintenance & Security based on a decrease in Technology Solutions overall budget, and a decrease of \$42,178 in Fleet charges for parts, oil and gas.

6. Insurance Costs and Premiums - Allocations:

- The net decrease of \$68,569 is comprised of a decrease of \$30,805 in Miscellaneous Insurance due to costs of the DriveCams now being reallocated under Fleet internal service charges, \$24,730 in mosquito control aviation related costs that are being outsourced, and \$13,034 in General Liability Insurance that is being reduced due to a reduction in claim expenses in recent years.

7. Professional and Contractual Services:

- The net increase of \$20,124 is due to an increase of \$158,208 within the Mosquito Control Division for the outsourcing of aerial spraying that will improve response times in the short term, as well as reduce long term expenses including personnel, repair and maintenance, and operating supplies. This was offset by a decrease of \$138,084 for Contractual Services within Municipal Code and Compliance to align the budget with recent actual costs.

8. Other Operating Expenses:

- The net increase of \$935,628 is mainly due to an increase of \$1,000,000 for Litter Campaign an enhancement within the proposed budget. This is slightly offset by a decrease of \$51,172 due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.

9. Grants, Aids and Contributions:

- This \$5,650,000 represents continuing the \$400,000 to LISC for management and oversight of the CDC Organization Development Grants and new funding of \$2,000,000 for Local Capital Stack Development Funding, \$2,000,000 for COJ Downpayment Assistance, \$750,000 for Attainable Housing Utility Tap-in Funding, and \$500,000 for Emergency Rental and Eviction Diversion. The initiatives proposed to be funded were part of the programs approved by City Council related to the Mayor's Task Force.

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**DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:**

<b>Division</b>	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>% Change from FY25</b>	<b>\$ Change from FY25</b>	
Housing & Community Development	\$ 113,674	\$ 5,352,499	4608.6%	\$ 5,238,825	(A)
Mosquito Control	2,291,577	2,217,330	-3.2%	(74,247)	(B)
Municipal Code and Compliance	7,106,369	6,801,006	-4.3%	(305,363)	(C)
Neighborhoods Office of the Director	2,450,149	3,389,839	38.4%	939,690	(D)
<b>Department Total</b>	<b>\$ 11,961,769</b>	<b>\$ 17,760,674</b>	<b>48.5%</b>	<b>\$ 5,798,905</b>	

- A. The increase of \$5,238,825 in the Housing & Community Development Division is due to the following FY26 enhancements:
- \$2,000,000 for Local Capital Stack Development Funding,
  - \$2,000,000 for COJ Downpayment Assistance,
  - \$750,000 for Attainable Housing Utility Tap-in Funding, and
  - \$500,000 for Emergency Rental and Eviction Diversion.
- B. The decrease of \$74,247 in the Mosquito Control Division is mainly due to outsourcing of the aerial spraying which saved about \$100,000 in the current year and will save more in the future as well as provide a consistent level of service.
- C. The decrease of \$305,363 in the Municipal Code and Compliance Division is mainly due to the following decreases:
- \$185,153 in mailroom charge due to a decrease in recent actual usage.
  - \$138,084 in contractual services to better align with recent usage.
- D. The increase of \$939,690 in the Neighborhoods Office of the Director Division is mainly due to the one-time \$1,000,000 litter campaign FY26 enhancement.



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**PROPOSED BUDGET BOOK – PAGE # 182 - 184**

**FOOD AND BEVERAGE:**

*(Includes funds/grants outside the General Fund/GSD related to the Neighborhoods Department)*

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
\$1,500	Training on site for landlords.	Foreclosure program schedule training for Jacksonville citizens that are landlords; light snacks is provided during these trainings.
\$2,213	Board of Directors monthly meetings	Board members are not employees of COJ. Volunteers from the public.
\$5,500	CommUniverCity: Neighborhood Award Program and other community leadership programs	The majority of the events are held on an annual basis to provide leadership training and recruit CPAC membership.
\$141	CommUniverCity - 8 classes plus Graduation - including a catered luncheon and cake	Time Schedule TBD
\$143	Community Clean-Up Training Session	Workshop ranging 4 hours
\$143	Community Engagement Training	Workshop ranging 4 hours
\$143	Condo Association Training	Workshop ranging 4 hours
\$143	CPAC Chair and Vice Chair Training	Workshop ranging 4 hours
\$143	Home Owner Association Training	Workshop ranging 4 hours
\$143	Hurricane Preparedness Workshop & other Neighborhood Services	Workshop ranging 4 hours
\$143	Joint CPAC Workshop - Meet your CPAC Leaders meetings - 1 per district	Workshop ranging 4-6 hours
\$143	Meeting with recent CommUniverCity Graduates - Update	Workshop ranging 4 hours
\$143	Neighborhood Bus Tour featuring Community Projects	Bus Tour ranging 4-6 hours
\$143	Neighborhood Leadership Training	Workshop ranging 4 hours
\$143	Public Speaking for Community Groups	Workshop ranging 4 hours
\$143	Technology & Social Media Training for Neighborhood Organizations	Workshop ranging 4 hours
\$143	Various Training	Workshop ranging 2-4 hours

**COUNCIL AUDITOR'S OFFICE  
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**PROPOSED BUDGET BOOK – PAGE # 182 - 184**

**EMPLOYEE CAP CHANGES:**

The authorized position cap has been reduced by three positions due to the outsourcing of the aerial spraying program within the Mosquito Control Division, which reduces the authorized positions in the division from 24 to 21 positions.

**SERVICE LEVEL CHANGES:**

There is a one-time enhancement of \$1,000,000 for a litter campaign. Additionally, there is funding of \$5,250,000 to continue Mayor's Task Force initiatives with explanations from the Finance Department on intended program:

- \$2,000,000 for Local Capital Stack Development Funding (\$1 million previously provided in Task Force Funding) - *Provides dedicated local funding to be distributed by the Housing and Community Development Division to developers, community partners, CDCs, and non-profit organizations, through an open RFP process, focused on building affordable (attainable) housing inventory and rehabbing affordable (attainable) housing developments. Funding from FY23-24 was leveraged to create a 5 to 1 return on investment – resulting in the production of 30 units (homes/apartments) of affordable housing. This funding can be used as a form of gap funding, as a loan or grant, for multi-family or single-family development projects, making sure housing projects are financially successful. This program will be managed by the Housing and Community Development Division.*
- \$2,000,000 for COJ Downpayment Assistance (same amount previously provided in Task Force Funding) - *Provides up to 75% of the total downpayment or closing costs as required by the mortgage writer, to not exceed \$25,000 total, and who have a maximum gross income between 80% and 120% of the Area Median Income (AMI). Applicants are to be first-time homebuyers. Program helped over 100 individuals/families achieve first-time homeownership over the past year because of the FY23-24 funding, and it supports teachers, nurses, first responders, paralegals, childcare workers, etc. achieve homeownership. This program will be managed by the Housing and Community Development Division.*
- \$750,000 for Attainable Housing Utility Tap-in Funding (same amount previously provided in Task Force Funding) - *Provides funding to eliminate or reduce the impact of tap and connection utility fees on low-income and affordable (attainable) housing projects. These increased JEA tap fees exacerbate the ever-present capital gaps on housing projects and disincentivize developers from building new low-and-moderate income housing. The City of Jacksonville has no control on what JEA charges for utility connection fees, including on affordable housing projects. Because of that, some developers walk away from affordable projects. This program allows us to incentivize these developers to keep projects affordable. Over 35 projects (especially single-family development projects) were impacted/helped because of this fund's creation in FY23-24, resulting in additional affordable housing for our community. This program will be managed by the Housing and Community Development Division.*

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- \$500,000 for Emergency Rental and Eviction Diversion (\$2 million previously provided in Task Force Funding) - *Local funding to support the highly successful and first-of-its-kind in Florida, Jacksonville Eviction Diversion Program, run by the United Way of NE Florida, Jacksonville Area Legal Aid, and Jewish Families and Community Services. This program aims to serve at least 350 families (households) minimum by September of 2026. This program was a recommendation from the Critical Quality of Life (CQLI) Committee and supported by Mayor Deegan's Affordable Housing Transition Subcommittee in FY23-24. The total number of families supported for 2024 was 218, with an 83% housing retention rate after 6 months. This funding will support the diversion program already in place, by allowing for more program funding to be placed into serving the community. This program will be managed/overseen by the Housing and Community Development Division but will be a direct contract with the United Way of NE Florida (Exhibit 9 of the Budget Ordinance).*

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
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NEIGHBORHOODS  
MOSQUITO CONTROL - STATE (FUND 00112)**

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**PROPOSED BUDGET BOOK – Page # 185 - 186**

**BACKGROUND:**

The Mosquito Control – State Fund is mandated by Florida Statute section 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 2025/26 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County. This fund only represents the state funding for Mosquito Control.

The City is required by Florida Statute section 388.311 to budget prior year unexpended state funds for mosquito control operations. This is being done in the current year through Ordinance 2025-423-E.

**REVENUE:**

1. Intergovernmental Revenue
  - The amount of \$46,170 is the estimated revenue from the Florida Department of Agriculture and Consumer Services.
2. Investment Pool/Interest Earnings
  - The \$1,333 represents the anticipated investment pool earnings in FY 25/26.

**EXPENDITURES:**

1. Other Operating Expenses
  - The decrease of \$33,821 is due to balancing efforts to offset estimated revenue reductions by decreasing Other Operating Supplies by \$27,635 and decreasing travel expenses by \$6,186 to align with actual usage.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATION:**

None.

**Jacksonville Housing Finance Authority**  
**FY 2025/26 Proposed Budget**

	<u>FY 2024/25</u>	<u>FY 2025/26</u>	<u>Change from FY25</u>		
<u>Estimated Revenues:</u>	<u>Approved</u>	<u>Proposed</u>	<u>Percent</u>	<u>Dollar</u>	
361101 Investment Pool Earnings	\$ 202,696	\$ -	-100%	\$ (202,696)	(1)
361110 Mortgage Interest Income	\$ 52,684	\$ 61,985	18%	\$ 9,301	
361420 Realized Gain-Loss On Investments	\$ 12,975	\$ 15,000	16%	\$ 2,025	
369050 Miscellaneous Sales and Charges	\$ 5,000	\$ -	-100%	\$ (5,000)	
385020 Bond Issuer Fees	\$ 164,766	\$ 1,177,272	615%	\$ 1,012,506	(2)
Application Fees	6,158	41,000	566%	\$ 34,842	
Earnings on Cash and Investments	-	700,353		\$ 700,353	
<b>Total Estimated Revenues</b>	<b>\$ 444,279</b>	<b>\$ 1,995,611</b>	<b>349%</b>	<b>\$ 1,551,332</b>	
<u>Estimated Expenditures:</u>					
<b>Personnel *</b>					
512010 Permanent and Probationary Salaries	\$ 20,598	\$ -	-100%	\$ (20,598)	
521020 Medicare Tax	\$ 286	\$ -	-100%	\$ (286)	
522070 Disability Trust Fund-ER	\$ 51	\$ -	-100%	\$ (51)	
522130 GEPP Defined Contribution DC-ER	\$ 1,359	\$ -	-100%	\$ (1,359)	(1)
523030 Group Life Insurance	\$ 53	\$ -	-100%	\$ (53)	
523040 Group Hospitalization Insurance	\$ 1,924	\$ -	-100%	\$ (1,924)	
<b>Total Personnel</b>	<b>\$ 24,271</b>	<b>\$ -</b>	<b>-100%</b>	<b>\$ (24,271)</b>	
<b>Operating Expenses</b>					
531090 Professional Services	\$ 319,200	\$ 270,200	-15%	\$ (49,000)	(2)
540020 Travel Expense	\$ 8,000	\$ 8,000	0%	\$ -	
548010 Advertising and Promotion	\$ 3,392	\$ 3,392	0%	\$ -	
549040 Miscellaneous Services & Charges	\$ 9,901	\$ 12,114	22%	\$ 2,213	
549510 ISA-Computer Sys Maint&Security	\$ 1,463	\$ 1,463	0%	\$ -	(3)
549512 ISA-Copy Center	\$ 2,383	\$ 3,989	67%	\$ 1,606	
549529 ISA-Mailroom Charge	\$ 1,361	\$ 2,100	54%	\$ 739	
549532 ISA-OGC Legal	\$ 50,000	\$ 50,000	0%	\$ -	
551010 Office Supplies - Other	\$ 245	\$ -	-100%	\$ (245)	
552060 Food	\$ 2,213	\$ 3,000	36%	\$ 787	
554001 Dues and Subscriptions	\$ 12,000	\$ 12,175	1%	\$ 175	
555001 Board Training Expenses	\$ -	\$ 3,750		\$ 3,750	(4)
Bank Service Charges	\$ -	\$ 2,500		\$ 2,500	(5)
Sadowski Education Fund	\$ -	\$ 20,000		\$ 20,000	(6)
<b>Total Operating Expenses</b>	<b>\$ 410,158</b>	<b>\$ 392,683</b>	<b>-4%</b>	<b>\$ (17,475)</b>	
<b>Other Expenses</b>					
599031 Indirect Cost - General Government	\$ 9,850	\$ -	-100%	\$ (9,850)	(7)
Funds Available for Program Loans	\$ -	\$ 1,602,928			
<b>Total Other Expenses</b>	<b>\$ 9,850</b>	<b>\$ 1,602,928</b>	<b>16173%</b>	<b>\$ 1,593,078</b>	
<b>Total Estimated Expenditures</b>	<b>\$ 444,279</b>	<b>\$ 1,995,611</b>	<b>349%</b>	<b>\$ 1,551,332</b>	

\* The JHFA utilizes Housing & Community Development Division staff on a cost-reimbursement basis as authorized in Section 52.105, Municipal Code.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

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**BACKGROUND:**

The Jacksonville Housing Finance Authority (JHFA) provides funds to support the development of housing for low-to-moderate income families through the issuance of tax-exempt bonds. The bond proceeds are utilized to make low interest loans. Ordinance 2014-185-E, enacted on August 12, 2014, classified the JHFA as an independent authority of the City of Jacksonville.

Ordinance 2023-492 changed some of the structure of JHFA. This included getting an annual independent financial audit and changes to the procurement and financial structure of the authority.

There was also an interlocal agreement (effective date October 1, 2024) entered into between JHFA and the City that changed some of the personnel cost allocations. This included the removal of allocated salary costs from JHFA's budget and the agreement of a monthly cost-reimbursement payment instead, as well as separate billing for the services provided by the Office of General Counsel.

It is important to note that only enough revenue is budgeted to cover the administrative/operating budget pursuant to Section 52.110 of the Ordinance Code.

**REVENUES:**

1. Investment Pool Earnings:

- The removal of this revenue reflects JHFA no longer participating in the City Pooled Cash, so there is no longer an allocation for this revenue source.

2. Bond Issuer Fees:

- The \$1,177,272 is the allocated portion of anticipated bond revenue for FY 2025/26 needed to cover the administrative budget.

**EXPENDITURES:**

1. Personnel:

- The removal of personnel costs with a total decrease of \$24,271 is because JHFA no longer pays for an allocated portion of the Housing Division's personnel costs. The Authority has no employees and relies on contracted labor. There is an interlocal agreement between JHFA and the Housing Division to pay the City for services rendered. This monthly payment is recorded in the Professional Services account.

2. Professional Services:

- The decrease of \$49,000 is attributable to being able to make the budget more precise this year since JHFA has executed the new contracts associated with them separating services from the City as well as splitting out some costs as shown below.

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JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

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3. ISA-Computer Sys Maint&Security

- This amount represents the allocated cost of City computer systems maintenance and security. **See Recommendation 1.** The JHFA no longer utilizes City-assigned systems or technology.

4. Board Training Expenses:

- This amount funds the Board Members' attendance at annual professional conferences. It was previously included as part of Professional Services but is now being shown as a separate line item.

5. Bank Service Charges:

- This item represents the banking fees that the Housing Authority pays to its commercial bank partner. This was not previously budgeted since JHFA was part of the City's Pooled Cash. This is expected to be a recurring annual expense.

6. Sadowski Education Fund:

- The \$20,000 represents an annual contribution at the State level to educate and lobby for Duval County and directly impacts the appropriation of SHIP funding. This expense was previously included in Professional Services but is now being shown as a separate expense item to increase transparency. This expense is expected to be a recurring annual expense.

7. Indirect Cost – General Government:

- The Housing Authority is no longer allocated a portion of indirect costs.

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**AUTHORIZED POSITION CAP:**

There are no authorized employees in this fund.

**(Continues on Next Page)**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

---

**RECOMMENDATIONS:**

1. We recommend the following amendments to the Jacksonville Housing and Finance Authority budget (Schedule N of the Budget Ordinance):
  - a. Correct rounding issues with the amounts.
  - b. Remove the line and funding for Funds Available for Program Loans since it is not part of the administrative budget.
  - c. Adjust note on the bottom to state that this only reflects the Administrative Budget of JHFA.
  - d. Remove the allocation for Technology Solutions charges of \$1,463 since this area no longer uses the City's services. This negative impact of this was addressed during the Information Technologies Fund (53101).
  - e. Remove the line and funding for all revenues besides Bond Issuer Fees since they are not part of the administrative budget. Correct the Bond Issuer Fees revenue line to be \$391,221 to equal the updated administrative budget for JHFA.
2. Strike language in Section 7.2 of the Budget Ordinance referencing the portion of Housing and Community Development Division staff costs that are covered by JHFA.

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



**Jacksonville Housing Finance Authority  
FY 2026 Budget**

**Estimated Revenues:**

385020 Bond Issuer Fees	\$ 391,221
<b>Total Estimated Revenues</b>	<b><u>\$ 391,221</u></b>

**Estimated Expenditures:**

**Personnel \***

**Total Personnel** \$ -

**Operating Expenses**

531090 Professional Services	\$ 270,200
540020 Travel Expense	\$ 8,000
548010 Advertising and Promotion	\$ 3,392
549040 Miscellaneous Services & Charges	\$ 12,115
549510 ISA-Computer Sys Maint&Security	\$ -
549512 ISA-Copy Center	\$ 3,989
549529 ISA-Mailroom Charge	\$ 2,100
549532 ISA-OGC Legal	\$ 50,000
551010 Office Supplies - Other	\$ -
552060 Food	\$ 3,000
554001 Dues and Subscriptions	\$ 12,175
555001 Board Training Expenses	\$ 3,750
Bank Service Charges	\$ 2,500
Sadowski Education Fund	\$ 20,000
<b>Total Operating Expenses</b>	<b><u>\$ 391,221</u></b>

Note - This only reflects the Administrative Budget of JHFA.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
FY 2025/26 PROPOSED BUDGET  
POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

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**(Not in Budget Book)**

**BACKGROUND:**

The Police and Fire Pension Fund is not included in the Mayor's Proposed Budget because the Police and Fire Pension Fund is governed by an appointed Board of Trustees. Pursuant to Sections 5.07, 14.01 and 14.02 of the City Charter and Section 121.101 (d) of the Ordinance Code, the Board is required to submit its budget to the City Council for approval. This fund was closed to new employees starting October 1, 2017. The employer contribution amount for FY 2025/26 is \$201,499,077.

The Proposed Police and Fire Pension Fund (PFPF) budget is divided into Administrative Expenditures (\$18,063,760), Building Operations (\$182,200) and Parking Garage Operations (\$37,000) for a total budget of \$18,282,960 which is an increase of \$2,044,645 from the prior year budget of \$16,238,315.

**ADMINISTRATIVE EXPENDITURES:**

<b>Administrative Expenditures</b>	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Personnel Services	\$1,733,588	\$1,794,117	\$60,529	3.49%	(A)
Other Operating Expenses	1,016,811	1,027,857	11,046	1.09%	
Professional Services – Investments	12,575,000	14,491,598	1,916,598	15.24%	(B)
Professional Services – Other	514,716	502,638	(12,078)	-2.35%	(C)
Capital Outlay	180,000	247,550	67,550	37.53%	(D)
<b>Total</b>	<b>\$16,020,115</b>	<b>\$18,063,760</b>	<b>\$2,043,645</b>	<b>12.76%</b>	

- (A) The increase of \$60,529 in Personnel Services is mainly due to increases of \$43,847 in salaries associated with salary increases provided during the current year and those that could occur in FY 25/26, \$17,271 in the required contributions to the Senior Staff Voluntary Retirement Plan, and \$16,444 for pension contributions related to the General Employees Defined Benefits Plan. See **Recommendation #1** to correct the General Employee Pension Contribution and other benefit amounts that were not known by the Police and Fire Pension Fund at the time they submitted their budget.
- (B) The increase in Professional Services - Investments is explained in the table on the next page.
- (C) The increase in Professional Services - Other is explained in the table on next page.
- (D) The Capital Outlay includes re-roofing the building, repairs to the parking garage stairwell, floor repairs, and tenant buildout costs.

**(Continues on Next Page)**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
FY 2025/26 PROPOSED BUDGET  
POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

***Professional Services - Investments***

<b>Investment Services</b>	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Money Managers	\$12,250,000	\$14,146,098	\$1,896,098	15.48%	(E)
Investment Advisor	290,000	315,500	25,500	8.79%	(F)
Investment Custodian	35,000	30,000	(5,000)	-14.29%	
<b>Total</b>	<b>\$12,575,000</b>	<b>\$14,491,598</b>	<b>\$1,916,598</b>	<b>15.24%</b>	

(E) The increase is due to increases in expected money manager fees based on average portfolio holdings.

(F) The increase is due to a contract renewal with the advisor at increased rates.

***Professional Services – Other Services***

	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Outside Legal	175,000	175,000	-	0.00%	
Actuary	95,000	100,000	5,000	5.26%	(G)
Real Estate Commissions	64,716	53,638	(11,078)	-17.12%	(H)
Consultants	60,000	60,000	-	0.00%	
Auditor	45,000	45,000	-	0.00%	
Contract Maintenance	39,000	39,000	-	0.00%	
Records Digitization	18,000	12,000	(6,000)	-33.33%	(I)
Medical	10,000	10,000	-	0.00%	
Elections Services	3,000	3,000	-	0.00%	
Appraiser for Buildings - Real Estate Investments	5,000	5,000	-	0.00%	
<b>Total</b>	<b>\$514,716</b>	<b>\$502,638</b>	<b>(\$12,078)</b>	<b>-2.35%</b>	

(G) The increase is due to a scheduled annual increase in the contract.

(H) The decrease is due to the contracting of new tenants, reducing the possibility of additional commissions for finding new tenants.

(I) The decrease is due to a decrease in rates for storage rate costs by the vendor.

**BUILDING OPERATIONS:**

The Police and Fire Pension Fund owns and operates the building located at One West Adams Street in which the administrative staff of the Fund is housed. The Fund leases out additional office space in the building.

	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Revenues	\$564,505	\$571,734	\$7,229	1.28%	
Operating Expenses	181,200	182,200	1,000	0.55%	
<b>Surplus/(Deficit)</b>	<b>\$383,305</b>	<b>\$389,534</b>	<b>\$6,229</b>	<b>1.63%</b>	

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
FY 2025/26 PROPOSED BUDGET  
POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

**(Not in Budget Book)**

**PARKING GARAGE OPERATIONS:**

The Police and Fire Pension Fund owns and operates the Monroe Street Parking Garage which has approximately 240 parking spaces. The fund leases parking spaces out to various entities and individuals.

	<b>FY 2024/25 Adopted</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Revenues	\$185,450	\$186,450	\$1,000	0.54%	
Operating Expenses	37,000	37,000	-	0.00%	
<b>Surplus/(Deficit)</b>	<b>\$148,450</b>	<b>\$149,450</b>	<b>\$1,000</b>	<b>0.67%</b>	

**EMPLOYEE CAP CHANGES:**

None. The full-time employee cap is remaining at 8 positions and part time hours at 1,500 hours.

**POLICE AND FIRE PENSION PLAN FUNDING POSITIONS:**

Unfunded Actuarial Accrued Liability (UAAL) as of October 1, 2024 (Per PFPF Actuarial Valuation Report)

<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>UAAL</b>	<b>Funded Ratio</b>
<b>(a)</b>	<b>(b)</b>	<b>(a-b)</b>	<b>(b/a)</b>
\$5,513,314,172	\$2,431,722,768	\$3,081,591,404	44.11%

Does not reflect the present value of sales tax attributable to the plan of \$1,468,570,644, which if included would bring the funding ratio to 70.74%.

**RECOMMENDATIONS:**

We recommend removing and replacing Schedule AB and AC with REVISED Schedule AB and REVISED Schedule AC based on the following recommendations:

- 1) We recommend decreasing "Personnel" by \$224,996 on Schedule AC in order to reflect the pension costs and other employee provided benefits costs as determined by the City's Budget Office. This will be offset by decreasing "Trust Fund Revenues" by \$224,996 on Revised Schedule AB in order to balance the budget.
- 2) We recommend decreasing "Operating Expenses" by \$12,456 on Schedule AC in order to accurately reflect the internal service allocations as determined by the budget office. This will be offset by decreasing the "Trust Fund Revenues" by \$12,456 on Revised Schedule AB in order to balance the budget.
- 3) We recommend removing the "FY 2024-2025" amounts from the schedule, adding a subtotal for administrative costs and making other formatting changes as depicted on Revised Schedule AB and AC based on all of the recommendations.

Additionally, we recommend amendment section 9.4 (iii) of the Budget Ordinance to reflect the required contribution per the actuary as \$201,499,077.

**These recommendations/adjustments will have no impact on Special Council Contingency.**

**REVISED SCHEDULE AB**

**ESTIMATED REVENUES**

Trust Fund Revenues	\$	17,287,324
HQ Building Operations		571,734
Parking Garage Operations		186,450
<b>Total Estimated Revenues</b>	<b>\$</b>	<b>18,045,508</b>

**REVISED SCHEDULE AC**

**APPROPRIATIONS**

<u>Administration</u>		
Personnel Services	\$	1,569,121
Operating Expenses		1,015,401
Professional Services - Investments		14,491,598
Professional Services - Other		502,638
Capital Outlay		247,550
<b>Total Administration</b>	<b>\$</b>	<b>17,826,308</b>
<u>Rental</u>		
HQ Building Operations	\$	182,200
Parking Garage Operations		37,000
<b>Total Rental</b>	<b>\$</b>	<b>219,200</b>
<b>Total Appropriations</b>	<b>\$</b>	<b>18,045,508</b>

**Authorized Full-Time Positions - 8**  
**Part - Time Hours - 1,500**

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

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**PROPOSED BUDGET BOOK - Page # 122 - 124**

**BACKGROUND:**

The General Fund/General Services District portion of the Department houses the Office of the Director, Accounting, Budget, Treasury, and the Grants and Contract Compliance Divisions.

**REVENUES:**

1. Miscellaneous Revenue:

- The decrease of \$15,223 is due to a decrease in actual revenue from charges by the Accounting Division for performing billing services for payroll, general employee pension, and the police and fire pension fund related to certain deductions as authorized by Ordinance 2024-367-E.

**EXPENDITURES:**

1. Salaries:

- The increase of \$144,839 is primarily due to the FY 2024/25 and the proposed FY 2025/26 increases and some special pay increases. These increases were offset by the reduction of three positions.

2. Pension Costs:

- The decrease of \$36,491 is based on the employee turnover.

3. Pension Costs – Defined Benefit UAAL:

- The decrease of \$865,892 is due to unfunded pension liability being moved to a non-departmental line item.

4. Employer Provided Benefits:

- The decrease of \$34,390 is primarily due to a decrease in health insurance and other benefits resulting from the personnel changes noted above and election changes by employees.

5. Internal Service Charges:

- The net decrease of \$1,049,468 is primarily due to a decrease of \$929,175 for computer systems maintenance and security due to some a reduction in Technology Solutions budget but also due to some issues with the billing (some of which were addressed during the Technology Solutions budget and others will need to be addressed as part of the FY 2026/27 budget). There was also a decrease of \$112,086 in legal charges based on recent actuals.

6. Professional and Contractual Services:

- The net decrease of \$25,000 is due to \$15,000 for a professional software subscription for being moved to a different line item and the removal of \$10,000 for temporary staff no longer needed after some other pay adjustments.

**COUNCIL AUDITOR'S OFFICE  
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**PROPOSED BUDGET BOOK - Page # 122 - 124**

7. Other Operating Expenses:

- The net decrease of \$90,170 is mainly due to a decrease of \$34,170 for hardware-software maintenance licenses and a decrease of \$52,600 due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval. The hardware-software decrease was caused by the removal of \$64,284 for Salesforce software to help with grant management that is now billed through the internal service allocations offset by \$15,000 for a p-card auditing software and \$15,000 moved out of professional and contractual services to here.

8. Debt Service:

- This line item represents the funding for banking service charges of the City.

**DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:**

<b>Division</b>	<b>FY 2024/25 Original</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Accounting	\$13,201,751	\$12,524,448	\$(677,303)	-5.1%	(A)
Budget Office	1,130,577	1,259,118	128,541	11.4%	(B)
Finance Office of the Director	2,001,935	1,432,136	(569,799)	-28.5%	(C)
Grants and Contract Compliance	1,249,317	1,297,017	47,700	3.8%	(D)
Treasury	1,374,604	1,347,700	(26,904)	-2.0%	(E)
<b>Total Expenditures</b>	<b>\$18,958,184</b>	<b>\$17,860,419</b>	<b>\$(1,097,765)</b>	<b>-5.8%</b>	

- A) The decrease of \$677,303 for Accounting is mainly due to a decrease of \$804,694 in computer systems maintenance & security mainly due to a decrease in the overall budget for the Information Technologies Fund (53101) and a decrease of \$27,031 in computer replacements due to fewer computers being refreshed. This was offset by an increase in salaries by \$173,227 due to a combination of the FY 2024/25 and the proposed FY 2025/26 increases and some special pay increases which were offset by the elimination of two positions.
- B) The increase of \$128,541 for the Budget Office is mainly due to an increase of \$140,786 in salaries is due to upgrading one position and the FY 2024/25 and the proposed FY 2025/26 increases, which was offset by a decrease of \$6,999 in employee training expenses being moved to a non-departmental line item and a decrease of \$5,392 in computer systems maintenance & security .
- C) The decrease of \$569,799 for the Finance Office of the Director is mainly due to:
- A decrease of \$420,865 in personnel costs mainly due to the removal of two positions.
  - A decrease of \$116,665 in legal charges based on recent usage.
  - A decrease of \$27,253 in computer system maintenance and security.

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

**PROPOSED BUDGET BOOK - Page # 122 - 124**

- D) The increase of \$47,700 for the Grants and Contract Compliance Division is mainly due to an increase of \$151,553 due to the addition of 1 grant administrator position, the FY 2024/25 and the proposed FY 2025/26 increases, turnover, and funding the chief position at the higher salary amount which wasn't included in FY 2024/25 budget due to timing of confirmation. This increase was offset by:
- A decrease of \$64,284 in hardware-software maintenance from switching to Salesforce which is maintained by Technology Solutions and costs should be allocated as part of an internal service allocation.
  - A decrease of \$54,708 in computer systems maintenance and security due to this area not being allocated any costs. This was addressed during the Technology Solutions Departments budget.
- E) The decrease of \$26,904 for Treasury is mainly due to a decrease of \$37,128 in computer systems maintenance and security due to this area not being allocated any costs. This was addressed during the Technology Solutions Departments budget.

**SCHEDULE B1 GRANTS:**

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Justice	Edward Byrne Memorial – Justice Assistance Grant 10/1/23-09-30- 27	Grant funding appropriated on 2025-143-E. Position authorized through 9/30/27 and listed here for transparency.	\$0	\$0	\$0	1	0
Department of Justice	Edward Byrne Memorial – Justice Assistance Grant 10/1/22-09/30/26	Grant funding appropriated on 2024-200-E. Positions authorized through 9/30/26 and listed here for transparency.	\$0	\$0	\$0	2	0



**COUNCIL AUDITOR'S OFFICE  
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**PROPOSED BUDGET BOOK - Page # 122 - 124**

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Justice	Edward Byrne Memorial – Justice Assistance Grant 10/1/21-09/30/25 [COJ is requesting to extend project period to 9/30/26]	Grant funding appropriated on 2022-504-E B1a. Position authorized through 9/30/25 and listed here for transparency.	\$0	\$0	\$0	1	0
Department of Justice	Community Based Violence Intervention and Prevention Grant 10/1/22 - 9/30/25 [COJ is requesting to extend project period to 9/30/26]	2024-168-E: Program goal is to centralize all violence prevention and intervention initiatives in Jacksonville to one location to reduce and prevent violence in a historically marginalized neighborhood and support City's efforts to train staff and participants, an secure wrap-around services to highrisk individuals and their families.	\$0	\$0	\$0	1	0

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The employee cap was reduced by 3 positions.

- Two positions were removed from the Office of Director,
- Two positions were removed from the Accounting Division,
- One position was added to the Grants and Contract Compliance Division.

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

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**PROPOSED BUDGET BOOK - Page # 122 - 124**

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
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FINANCE DEPARTMENT  
DRIVER EDUCATION SAFETY TRUST (FUND 11507)**

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**PROPOSED BUDGET BOOK – Page # 125 - 126**

**BACKGROUND:**

Pursuant to Section 111.390 of the Municipal Code, funding for the Driver Education Safety Trust Fund is provided by an additional \$3 levy on each civil traffic penalty that is assessed pursuant to Florida Statutes 318.1215, which allows for a fee up to \$5. The Administration has indicated they intend to file legislation to the maximum amount. The funding is used for driver education programs in public and non-public schools, with expenditures being budgeted and managed by the Duval County School Board. This is an “all years” fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

**REVENUES:**

1. Fines and Forfeits:
  - The amount of \$262,165 represents anticipated revenue from the additional \$3 on each civil traffic penalty issued in Duval County.
2. Investment Pool/Interest Earnings:
  - The amount of \$34,121 represents the anticipated investment pool interest income.

**EXPENDITURES:**

1. Grants, Aids & Contributions:
  - The amount of \$296,286 is a pass-through of 100% of the revenue to the Duval County School System.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

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**PROPOSED BUDGET BOOK – Page # 133-135**

**BACKGROUND:**

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which was closed to new employees starting October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments, and administrative expenses for the General Employees' Pension Fund. Only administrative costs and enough revenue to offset the administrative costs are budgeted. For FY 2025/26, the employers' pension contribution for all participants is \$115,430,230. This plan also covers employees at JEA, Jacksonville Housing Authority, and the North Florida Transportation Planning Organization. The City's portion of the required contribution is \$51,598,389.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$21,722,749 represents the amount of revenue needed to balance the administrative budget.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$33,543 is mainly due to decreases of \$24,889 in part-time salaries as a result of no part-time employees currently being used and \$7,688 in full-time salaries due to employee turnover at lower rates, which offset the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs:

- The increase of \$5,325 is primarily due to employee turnover.

3. Pension Costs – Defined Benefit UAAL:

- The increase of \$65,172 is due to a change in the method used to allocate the unfunded liability costs.

4. Internal Service Charges:

- The net decrease of \$29,599 is mainly due to a decrease of \$44,790 in computer system maintenance and security costs due to a decrease in Technology Solutions overall budget. This is partially offset by an increase of \$10,240 in mailroom costs as a result of increased usage.

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GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

**PROPOSED BUDGET BOOK – Page # 133-135**

5. Professional and Contractual Services:

- The net increase of \$710,253 is mostly due to the following changes:
  - An increase of \$830,681 in money managers' fees related to increased portfolio value and the repositioning of funds resulting in higher fees paid.
  - A decrease of \$39,068 in actuarial services due to allocating a larger portion of the costs to the correctional officers pension fund (fund 65103) as well as to the general employees (fund 65110) and public safety (fund 65111) survivor and disability pension plans to better align costs.
  - A decrease of \$26,123 in pension education for board members as a result of limiting travel to Board members and limited staff and excluding advisory committees.
- Below is a breakdown of the professional service contracts.

Services	FY 2024/25 Approved	FY 2025/26 Proposed	Dollar Change	Percent Change
Money Managers	\$19,150,399	\$19,981,080	\$830,681	4.34%
Portfolio Consultant	242,495	235,953	(6,542)	-2.70%
Custodial Fees	151,824	150,152	(1,672)	-1.10%
Actuarial Services	124,568	85,500	(39,068)	-31.36%
Pension Education for Board Members	34,703	8,580	(26,123)	-75.28%
Outside Legal	26,027	12,870	(13,157)	-50.55%
Investment Manager Performance Tracking	25,142	17,160	(7,982)	-31.75%
Death Monitoring	17,351	15,444	(1,907)	-10.99%
Disability Exams	17,351	6,435	(10,916)	-62.91%
Scanning/Back Filing	17,351	4,290	(13,061)	-75.28%
<b>Total</b>	<b>\$19,807,211</b>	<b>\$20,517,464</b>	<b>\$710,253</b>	<b>3.59%</b>

6. Supervision Allocation:

- This amount represents the administrative costs of the Pension Administration activity, which are allocated to the Correctional Officers' Pension Fund (Fund 65103).

7. 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.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

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**PROPOSED BUDGET BOOK – Page # 133-135**

**GENERAL EMPLOYEES RETIREMENT PLAN FUNDING PROGRESS:**

Unfunded Actuarial Accrued Liability (UAAL) as of October 1, 2024 (Per Memorandum from the General Employees Retirement Plan Actuary dated March 25, 2025)

<b>Plan Participants</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>UAAL</b>	<b>Funded Ratio</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a-b)</b>	<b>(b/a)</b>
<b>COJ</b>	\$1,891,525,170	\$1,015,831,652	\$875,693,518	53.70%
<b>JEA</b>	1,874,598,445	1,006,741,261	867,857,184	53.70%
<b>JHA</b>	48,878,907	26,250,108	22,628,799	53.70%
<b>NFTPO</b>	5,828,760	3,130,299	2,698,461	53.70%
<b>Total Plan</b>	<b>\$3,820,831,282</b>	<b>\$2,051,953,320</b>	<b>\$1,768,877,962</b>	<b>53.70%</b>

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$896,978,621, which if included would bring the funding ratio to 77.18%.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
CORRECTIONAL OFFICERS' PENSION FUND (FUND 65103)**

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**PROPOSED BUDGET BOOK – Page # 136-137**

**BACKGROUND:**

The Correctional Officers' Pension Fund was established to provide pension benefits for the correctional officers of the City of Jacksonville. The employer contribution amount for FY 2025/26 is \$26,862,343. This budget only reflects administrative costs.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$3,348,714 represents the amount of revenue needed to balance the budget.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The increase of \$309,780 is due to an increase in money managers' fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees' Pension Fund (Fund 65101). There is also an increase in actuarial services as a result of allocating a larger portion to better align costs. Below is a breakdown of the professional service contracts funded by this plan.

<b>Services</b>	<b>FY 2024/25 Approved</b>	<b>FY 2025/26 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Money Managers	\$2,806,843	\$3,075,172	\$268,329	9.56%
Portfolio Consultant	35,542	36,314	772	2.17%
Actuarial Services	25,432	75,500	50,068	196.87%
Custodial Fees	22,253	23,109	856	3.85%
Pension Education for Board Members	5,086	1,321	(3,765)	-74.03%
Outside Legal	3,815	1,981	(1,834)	-48.07%
Investment Manager Performance Tracking	3,685	2,641	(1,044)	-28.33%
Death Monitoring	2,543	2,377	(166)	-6.53%
Disability Exams	2,543	990	(1,553)	-61.07%
Scanning/Backfiling	2,543	660	(1,883)	-74.05%
<b>Total</b>	<b>\$2,910,285</b>	<b>\$3,220,065</b>	<b>\$309,780</b>	<b>10.64%</b>

2. Supervision Allocation:

- This amount represents the administrative costs of the activity which are charged to this fund by the General Employees' Pension Fund (Fund 65101). The decrease of \$28,468 is due to a decrease in budgeted expenditures in the General Employees' Pension Fund.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund. All positions reside in the General Employees' Pension Fund (Fund 65101).

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
CORRECTIONAL OFFICERS' PENSION FUND (FUND 65103)**

---

**PROPOSED BUDGET BOOK – Page # 136-137**

**CORRECTIONAL OFFICERS' PENSION FUND FUNDING PROGRESS:**

Unfunded Actuarial Accrued Liability (UAAL) at October 1, 2024 (Per Correctional Officer's Pension Fund Actuarial Valuation Report)

<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>UAAL</b>	<b>Funded Ratio</b>
<b>(a)</b>	<b>(b)</b>	<b>(a-b)</b>	<b>(b/a)</b>
\$620,839,791	\$289,708,491	\$331,131,300	46.66%

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$158,221,025, which if included would bring the funding ratio to 72.15%.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
GENERAL EMPLOYEES SURVIVOR AND DISABILITY PENSION (FUND 65110)**

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**PROPOSED BUDGET BOOK – Page # 138-139**

**BACKGROUND:**

The General Employees Defined Contribution Survivor and Disability Pension Plan is the survivor and disability plan for General Employee Defined Contribution participants, which represents all new general employees hired on or after October 1, 2017 and those that elected to participate prior to that date. Only administrative costs and enough revenue to offset the administrative costs are budgeted.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$228,366 represents the amount of revenue needed to balance the administrative budget.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The increase of \$120,909 is mostly due to an increase in money managers' fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees' Pension Fund (Fund 65101). The increase is also due to an increased portion of actuarial services being allocated to the plan to better align costs. Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2024/25 Approved	FY 2025/26 Proposed	Dollar Change	Percent Change
Money Managers	\$80,227	\$173,942	\$97,715	116.81%
Actuarial Services	25,000	50,500	25,500	102.00%
Portfolio Consultant	1,016	2,054	1,038	102.17%
Custodial Fees	636	1,307	671	105.50%
Pension Education for Board Members	145	75	(70)	-48.28%
Outside Legal	109	112	3	2.75%
Investment Manager Performance Tracking	105	149	44	4.90%
Death Monitoring	73	134	61	83.56%
Disability Exams	73	56	(17)	-23.29%
Scanning/Back Filing	73	37	(36)	-49.32%
<b>Total</b>	<b>\$107,457</b>	<b>\$228,366</b>	<b>\$120,909</b>	<b>112.52%</b>

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund. All positions reside in the General Employees' Pension Fund (Fund 65101).

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
PUBLIC SAFETY SURVIVOR AND DISABILITY PENSION (FUND 65111)**

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**PROPOSED BUDGET BOOK – Page # 140-141**

**BACKGROUND:**

The Public Safety Defined Contribution Survivor and Disability Pension Plan is the survivor and disability plan for the Public Safety Defined Contribution participants, which represents all new public safety employees hired on or after October 1, 2017. Only administrative costs and enough revenue to offset the administrative costs are budgeted.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$109,247 represents the amount of revenue needed to balance the administrative budget.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The increase of \$46,998 is mostly due to an increase in money managers' fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees' Pension Fund (Fund 65101). The increase is also due to an increased portion of actuarial services being allocated to the plan to better align costs. Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2024/25 Approved	FY 2025/26 Proposed	Dollar Change	Percent Change
Money Managers	\$36,242	\$57,451	\$21,209	58.52%
Actuarial Services	25,000	50,500	25,500	102.00%
Portfolio Consultant	459	678	219	47.71%
Custodial Fees	287	432	145	50.52%
Pension Education for Board Members	66	25	(41)	-62.12%
Outside Legal	49	37	(12)	-24.49%
Investment Manager Performance Tracking	47	49	2	4.26%
Death Monitoring	33	44	11	33.33%
Disability Exams	33	19	(14)	-42.42%
Scanning/Back Filing	33	12	(21)	-63.64%
<b>Total</b>	<b>\$62,249</b>	<b>\$109,247</b>	<b>\$46,998</b>	<b>75.50%</b>

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund. All positions reside in the General Employees' Pension Fund (Fund 65101).

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
RISK MANAGEMENT DIVISION  
SELF-INSURANCE (FUND 56101)**

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**PROPOSED BUDGET BOOK - Page #127-129**

**BACKGROUND:**

This internal service fund administers a self-insured Worker's Compensation and General/Auto Liability program for the City and independent agencies such as JEA, Jacksonville Port Authority, Jacksonville Housing Authority, and Jacksonville Aviation Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies.

**REVENUE:**

1. Charges for Services:
  - This represents funding received from workers' compensation excess insurance reimbursements, workers' compensation overpayments, workers' compensation subrogation, and workers' compensation 2<sup>nd</sup> injury.
2. Charges for Services: Insurance Premiums:
  - This represents the insurance premiums billings to all the participants. The decrease is due to the change in using the discounted cost instead of the undiscounted cost in determining the billings amount to departments.
3. Internal Service Revenue:
  - The \$37,177 in internal service revenue represents the costs for ergonomic assessment and equipment being billed back to each using agency.
4. Investment Pool / Interest Earnings:
  - The increase of \$60,372 is based on anticipated earnings in FY 2025/26.
5. Transfers from Fund Balance:
  - The \$62,823 transfer from fund balance represents the amount needed to fund ergonomic assessment costs.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$198,723 is due to the FY 2024/25 and the proposed FY 2025/26 increases along with the one position (All Lines Claims Adjuster) being added to work on JEA claims.
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 2025/26.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
RISK MANAGEMENT DIVISION  
SELF-INSURANCE (FUND 56101)**

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**PROPOSED BUDGET BOOK - Page #127-129**

3. Pension Costs:
  - The increase of \$30,884 in required pension contribution is due to employee turnover and the increase in salaries described above.
4. Pension Costs – Defined Benefit UAAL:
  - The increase of \$97,325 is due to a change in the method for allocating the defined benefit unfunded liability.
5. Internal Service Charges:
  - The net decrease of \$86,034 is mainly due to no IT computer system maintenance and security expenses being charged to this fund in error, which was addressed during the discussion of the Information Technologies Fund (53101).
6. Insurance Costs and Premiums:
  - This represents the costs and premiums for the City's general liability, auto liability and workers compensation programs. The net decrease of \$15,473,547 is mainly due to a decrease of \$11,155,867 related to heart and hypertension, a decrease of \$3,726,200 related to other workers compensation, and \$591,480 for general and auto liability claims. The decreases are the result of using the discounted amounts instead of the undiscounted amounts from the actuarial report. Heart and hypertension cases are exclusively related to JSO and JFRD employees and there is a more significant impact related to these claims since the claims are longer in nature.
7. Insurance Costs and Premiums – Allocations:
  - The net increase of \$190,599 is mainly due to an increase in the stop-loss insurance premium for the workers compensation insured program and an increase in the stop-loss insurance premium for the general/auto liability policy driven by changes in the market.
8. Professional and Contractual Services:
  - The increase of \$98,887 is mainly due to an increase in other professional services related to the JFRD in-house physical therapy and injury prevention program based on prior year actuals.
9. Other Operating Expenses:
  - The decrease of \$85,329 is primarily due to a decrease in state fee assessment for workers' compensation based on prior year actuals.
10. Supervision Allocation:
  - This amount represents the cost of the administrative staff housed in the Insured Programs Fund (56301) that is allocated to this fund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
RISK MANAGEMENT DIVISION  
SELF-INSURANCE (FUND 56101)**

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**PROPOSED BUDGET BOOK - Page #127-129**

11. Indirect Cost:

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

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The cap is going from 25 positions to 26 positions due to an All Lines Claim Adjuster position being added to specifically work on JEA claims.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
RISK MANAGEMENT DIVISION  
INSURED PROGRAMS (FUND 56301)**

---

**PROPOSED BUDGET BOOK - Page # 130-132**

**BACKGROUND:**

This internal service fund administers a Miscellaneous Insurance Program for the City and Jacksonville Port Authority. Along with other policies, the City maintains property coverage, aviation insurance, a blanket crime policy and a policy covering the River Walk.

**REVENUE:**

1. Charges for Services:
  - This amount represents the recovery of damages and loss deductible customer billings.
2. Charges for Services: Insurance Premiums:
  - This amount represents the billings to using agencies. The decrease of \$1,575,252 is to align with the actual costs of the insurance policies in FY 2024/25, which were less than actual costs in FY 2023/24.
3. Transfers from Fund Balance:
  - This transfer from fund balance is to fund a line item of \$500,000 to cover any loss deductibles. The amount will be billed to the applicable agency in the next fiscal year if needed to replenish the fund balance.

**EXPENDITURES:**

1. Salaries:
  - The net decrease of \$1,901 is mainly due to a vacant Risk Management Assistant position being eliminated. This was offset by the FY 2024/25 and the proposed FY 2025/26 increases.
2. Internal Service Charges:
  - The decrease of \$52,111 is mainly due to the removal IT maintenance and security charges to this fund due to an error, which was addressed during the discussion of the Information Technologies Fund (53101).
3. Insurance Costs and Premiums:
  - The net decrease of \$1,162,760 is mainly to account for the fact that there was a decrease in property insurance premiums in FY 2024/25 from FY 2023/24.
4. Professional and Contractual Services:
  - This amount represents the funding for the various software systems, actuaries, and consulting services.
5. Other Operating Expenses:
  - The decrease of \$243,316 is mainly due to moving the operating and maintenance cost of DriveCams to Fleet Management - Motor Pool Fund (Fund 51101).

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
RISK MANAGEMENT DIVISION  
INSURED PROGRAMS (FUND 56301)**

---

**PROPOSED BUDGET BOOK - Page # 130-132**

6. Supervision Allocation:

- This amount represents the cost of the administrative staff housed in this fund which are allocated to the Self-Insurance Fund (56101).

7. 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.

**EMPLOYEE CAP CHANGES:**

The cap is going from 9 positions to 8 positions due to a vacant Risk Management Assistant position being eliminated.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

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

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**PROPOSED BUDGET BOOK - Page # 314-316**

**BACKGROUND:**

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, and resiliency. The general fund portion of the Planning and Development Department consists of the Office of the Director (including Resiliency Office), Community Planning and Development Division, Current Planning Division, and Transportation Planning Division.

**REVENUE:**

1. Charges for Services

- This revenue is made up of zoning and rezoning fees of \$750,000 and comprehensive amendment fees of \$425,000. The increase of \$50,000 is based on recent actuals.

**EXPENDITURES:**

1. Salaries

- The increase of \$91,323 is primarily due to the FY 2024/25 and the proposed FY 2025/26 increases, which were mitigated due to the transfer out of one position.

2. Pension Costs – Defined Benefit UAAL

- The decrease of \$447,477 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. Employer Provided Benefits

- The decrease of \$36,441 is mainly due to a decrease in the health insurance costs as a result of employee elections.

4. Internal Service Charges

- The decrease of \$58,061 is mainly due to decreases of \$43,608 in legal costs and \$41,885 in computer systems and maintenance charges. This decrease is partially offset by increases of \$15,597 in vehicle replacement costs to account for a full year of cost of the vehicles purchased in FY 2024/25 and \$15,220 in mailroom costs due to an increase in recent usage.

5. Insurance Costs and Premiums – Allocations

- The increase of \$32,452 is mainly due to an increase of \$34,398 in general liability insurance as a result of an increase in recent claims.

6. Professional and Contractual Services

- The increase of \$645,800 is due to enhancements of \$300,000 for a State of the Food report, \$250,000 for a zoning consultant, and \$100,000 for a sidewalk inventory.



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

**PROPOSED BUDGET BOOK - Page # 314-316**

7. Other Operating Expenses

- The net decrease of \$26,568 is mainly due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.

8. Supervision Allocation

- This net expense represents the allocation of expenses within the Office of the Director Division being allocated to Concurrency Management (Fund 10101). The change from the prior year is due to expenses no longer being allocated to Building Inspection (Fund 15104) as a result of the reorganization that placed Building Inspection under the Public Works department.

**SERVICE LEVEL CHANGES:**

The proposed budget includes \$650,000 of enhancements made up of the following:

- \$300,000 for a State of the Food Report to evaluate the City's food distribution system,
- \$250,000 for a zoning consultant to analyze the current zoning code for inconsistencies and outdated regulations, and
- \$100,000 for a Sidewalk Inventory to be purchased from the roadway pavement scanning vendor.

**EMPLOYEE CAP CHANGES:**

The employee cap is decreasing from 38 positions to 37 positions due to transferring a position to the Neighborhoods Department during FY 2024/25.

**DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:**

<b>Division</b>	<b>FY 2024/25 ADOPTED</b>	<b>FY 2025/26 PROPOSED</b>	<b>Change \$</b>	<b>%</b>	<b>Notes</b>
Community Planning and Development	\$ 1,362,315	\$ 1,732,966	\$ 370,651	27.2%	(A)
Current Planning	1,283,910	1,635,216	351,306	27.4%	(B)
Office of the Director	626,837	923,615	296,778	47.3%	(C)
Transportation Planning	701,488	932,523	231,075	32.9%	(D)
<b>Department Total</b>	<b>\$ 3,974,510</b>	<b>\$ 5,224,320</b>	<b>\$1,249,810</b>	<b>31.4%</b>	

- A. The increase of \$370,651 in the Community Planning and Development Division is primarily due to an increase of \$386,337 in the supervision allocation from the Office of the Director Division.

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

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**PROPOSED BUDGET BOOK - Page # 314-316**

- B. The increase of \$351,306 in the Current Planning Division is primarily due to an increase of \$370,572 in the supervision allocation from the Office of the Director Division.
- C. The increase of \$296,778 in the Office of the Director Division is primarily due to an increase of \$650,000 in professional services related to the State of the Food report, a zoning consultant, and the sidewalk inventory. This is partially offset by an increase of \$391,905 in the amount allocated to the other divisions and to Concurrency Management (Fund 10101).
- D. The increase of \$231,075 in the Transportation Planning Division is primarily due to an increase of \$225,487 in the supervision allocation from the Office of the Director Division.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
PLANNING & DEVELOPMENT  
CONCURRENCY MANAGEMENT SYSTEM (FUND 10101)**

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**PROPOSED BUDGET BOOK - Page # 317-319**

**BACKGROUND:**

The Concurrency and Mobility Management System Office manages the Concurrency and Mobility Management System (CMMS) which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit). It also manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

**REVENUE:**

1. Impact Fees and Special Assessments
  - The increase of \$17,603 is due to an increase in Mobility Plan Management Fees based on recent actuals.
2. Charges for Services
  - The increase of \$13,782 is primarily due to an increase in Duval County School Board concurrency fees collected based on recent actuals.
3. Investment Pool/Interest Earnings
  - The \$53,783 is based on anticipated earnings in FY 2025/26.
4. Transfers from Fund Balance
  - The transfer of \$60,551 from the fund balance is to balance the budget in this fund.

**EXPENDITURES:**

1. Salaries
  - The increase of \$27,331 is primarily due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs – Defined Benefit UAAL
  - The decrease of \$54,479 is a result of the method of allocating unfunded liability costs being changed.
3. Employer Provided Benefits
  - The net increase of \$4,376 is primarily due to an increase of \$6,709 in health insurance as a result of a change in the employee elections.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2025/26 BUDGET  
PLANNING & DEVELOPMENT  
CONCURRENCY MANAGEMENT SYSTEM (FUND 10101)**

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**PROPOSED BUDGET BOOK - Page # 317-319**

4. Other Operating Expenses
  - The decrease of \$5,200 is mainly due to decreases of \$3,198 in Dues and Subscriptions, as well as \$2,000 in office supplies to align the budget with recent usage.
5. Supervision Allocation:
  - This allocation is in place to reimburse the general fund for employees from the Office of the Director within the General Fund – GSD (Fund 00111) who perform a percentage of their work in this fund. The change from the prior year is due to expenses no longer being allocated to Building Inspection (Fund 15104) as a result of the reorganization that placed Building Inspection under the Public Works department.
6. Indirect Cost:
  - This amount 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.
7. Cash Carryover
  - The amount in FY 2024/25 represented the surplus in the fund that year. There is no surplus of revenues over expenditures available in the proposed budget.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

We recommend the revenues in Concurrency Management (Fund 10101) be moved from the Public Works Development Services Division (Center 143003) to the Planning and Development Transportation Planning Division (Center 144002) to place the revenues in the appropriate cost center. This will have no impact on Special Council Contingency.

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

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**PROPOSED BUDGET BOOK – Page # 176 - 178**

**BACKGROUND:**

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

**EXPENDITURES:**

1. Salaries:
  - The increase of \$62,968 is due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs – Defined Benefit UAAL:
  - The decrease of \$217,833 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 \$37,224 is primarily due to the removal of \$27,884 that was in the FY 24/25 budget for the replacement of computers and a decrease of \$8,811 for computer maintenance and security.
4. Other Operating Expenses:
  - The decrease of \$12,654 is mainly due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.
5. Grants, Aids & Contributions:
  - This category consists of the cost for the Active Military Combat Duty Grant Program, which provides assistance for the families and homes of qualified military personnel that have served in combat duty.

**(Continues on Next Page)**

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

**PROPOSED BUDGET BOOK – Page # 176 - 178**

**FOOD AND BEVERAGE EXPENDITURES:**

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$400	Working lunch meetings with base commanding officers.	Serves approximately 15 to 20 attendees each at the annual area base commanding officers luncheons.
\$200	Bottled water - Memorial Day and Purple Heart events.	Serves approximately 3000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.

**SCHEDULE B1 GRANTS:**

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

**\$1,230,000          \$0          \$0          3          0**

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Commerce	Defense Infrastructure Grant - Florida Defense Alliance 07/1/23-06/30/26	Agreement #S0229 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Department of Commerce	Defense Infrastructure Grant - Florida Defense Support Task Force 07/1/23-06/30/26	Agreement #S0237 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Department of Commerce	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$100,000	\$0	\$0	0	0
Jacksonville Jaguar Foundation	Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$100,000	\$0	\$0	3	0

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

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Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
United Way Worldwide	United Way Worldwide Veterans - Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to \$500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	\$20,000	\$0	\$0	0	0

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

\$276,425      \$30,000      \$0      \$30,000      \$0      3      1,040

Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training and placement, and financial support for job certifications, uniforms, and tools. Transitional housing assistance and social supports to homeless Veterans is provided along with on-going support and case management to assure job retention	\$276,425	\$30,000	\$0	\$30,000	\$0	3	1,040

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
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**BACKGROUND:**

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

**REVENUES:**

1. Intergovernmental Revenue:

- The budgeted amount of \$20,000 is the projected reimbursement from the Equal Employment Opportunity Commission for employment discrimination investigations. The decrease of \$19,000 is based on the actual number of investigations estimated.

**EXPENDITURES:**

1. Salaries:

- The increase of \$44,047 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs:

- The increase of \$5,689 is due to salary increased noted above.

3. Pension Costs – Defined Benefit UAAL:

- The decrease of \$26,123 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. Internal Service Charges:

- The increase of \$15,795 is mainly due to an increase for the replacement of 13 computers.

5. Other Operating Expenses:

- The decrease of \$3,463 is primarily due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.

**EMPLOYEE CAP CHANGES:**

There are no changes to the overall employee cap.

**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
\$1,000	Workshops and Community Events	Light refreshments for volunteers during events.



**COUNCIL AUDITOR'S OFFICE  
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**PROPOSED BUDGET BOOK – Page 160-162**

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.