OFFICE OF THE COUNCIL AUDITOR

FY 2026/27 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Will Lahnen - Chair
Chris Miller - Vice Chair
Rory Diamond
Terrance Freeman
Mike Gay
Rahman Johnson
Randy White

Meeting #1
August 13, 2026

COUNCIL AUDITOR'S OFFICE
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MEETING #1

FY 2026/27 BUDGET LEGISLATION

2026-322-E **Property Appraiser's 2026/27 Budget Recommendations**
Due to the timing of when the Property Appraiser's budget is submitted and approved by the Florida Department of Revenue, this ordinance provides City Council input prior to submittal.

2026-500-E **Rolled Back Rate Resolution**
Informs the Property Appraiser of the "rolled back" millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 8, 2026, public hearing for City Council to consider the millage rates and the tentative budget.

2026-501 **Millage Levy Ordinance**
Establishes the millage rate to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).

2026-502 **Millage Levy Ordinance**
Establishes the millage rate to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).

2026-503 **Millage Levy Ordinance**
Establishes millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).

2026-504 **Budget Ordinance**
Approves the budgets for the City and its Independent Agencies.

2026-505 **Five-Year Capital Improvement Plan (CIP)**
Adopts the five-year CIP (FY 2026/27 through FY 2030/31).

2026-506 **Shands Agreement**
Authorizes the Mayor, or her designee, and Corporation Secretary to execute and deliver an agreement with Shands Jacksonville Medical Center, Inc. and the State of Florida Agency for Health Care Administration concerning payment to and distribution of the City's indigent health care funds and to take action as may be necessary to effectuate the purpose of the ordinance.

2026-507 **Five-Year IT System Development Program ("ITECH Projects")**
Adopts the five-year (FY 2026/27 through FY 2030/31) IT System Development Program ("ITECH Projects").

2026-508 **Adopting the Sales Tax Growth Rate**
Adopts the annual growth rate as recommended by the administration for the future pension liability surtax proceeds.

FY 2026/27 BUDGET LEGISLATION

2026-509 Public Service Grants
Approves the appropriation of $7,200,000 from a designated special council contingency to provide funding for the City of Jacksonville's contribution to the Public Service Grants Council. Of the amount $6,984,000 is going to acute, prevention and diversion, and self-sufficiency and stability categories with the remaining $216,000 designated for micro-grants.

2026-510 Opioid Settlement
Approves the appropriation of $5,279,951 of Opioid Settlement Funds from a designated special council contingency to provide funding for Opioid and Substance Use Disorder Settlement Proceeds Grants.

2026-511 Kids Hope Alliance
Approves the appropriation of program funding of $50,323,032 from designated special council contingencies within the Kids Hope Alliance Funds.

2026-512 JEA Budget
Approves the appropriation of JEA's Operating and Capital Budgets.

2026-513 City Council Member Salaries and Benefits
Approves the appropriation of $1,999,721 from a designated special council contingency for City Council Member Salaries and Benefits and the authorization of the 19 positions.

2026-514 JTA Budget
Approves the appropriation of $1,897,704 to JTA from the City for the paratransit program and approves the appropriation of JTA's Operating and Capital Budgets.

FY 2026/27 BUDGET TIMELINE OVERVIEW

2026

January 1	This is the effective date of property valuation. • If a home under construction is not complete on this date, it is not taxed. • Taxpayer must reside in home on this date to be eligible for homestead exemption.
June 1	On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
July 1	Property Appraiser certifies to taxing authorities the preliminary valuation totals, via the top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
July 15	On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative budget amendments and changes to the Property Appraiser's budget.
July 20	Section 106.201 (a) of the Municipal Code requires the Mayor to submit the annual budget proposal to City Council prior to the first City Council Committee meeting in July.
August 4	Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information: • Proposed millage rate • Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065 • Date, time and place of the tentative budget and millage hearing
August 15	Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget. On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
August 24	Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
September 8	Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage and budget.
September 19	Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

FY 2026/27 BUDGET TIMELINE OVERVIEW

September 22 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.

September 25 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.

October 1 Fiscal year that is funded by this ad valorem tax cycle begins.

October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.

October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.

October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:

- Certification of Taxable Value, Forms DR-420
- Legislation adopting the millage and the budget
- Entire newspaper pages for all advertisements
- Proof of publication from the newspaper for all advertisements
- Certification of Final Taxable Value, Forms DR-422

November Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:

4 percent - November	3 percent - December
2 percent - January	1 percent - February

December Council Auditor staff calculates the required tax increment contributions based on the final certification from the Property Appraiser. Contributions must be made by January 1.

<u>2027</u>

March 31 Taxes are due without any discount or penalty.

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
FY 2026/27 BUDGET

		GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
FY 2025/26 Budget					
Preliminary Taxable Values		$ 106,323,175,564	$ 10,822,714,284	$ 84,641,229	$ 117,230,531,077
Operating Millage Rates		**11.1919**	**7.9012**	**9.4208**	
Council Approved Total Estimated Revenues at . . .	**95.5%**	**$ 1,136,410,223**	**$ 81,664,371**	**$ 761,506**	**$ 1,218,836,099**

		GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
FY 2026/27 Budget					
Preliminary Taxable Values		$ 112,559,881,390	$ 11,627,421,347	$ 95,215,988	$ 124,282,518,725
Less Net New Construction		(2,553,755,976)	(157,218,780)	(9,053,779)	(2,720,028,535)
Taxable Value of Property Existing Last Year		$ 110,006,125,414	$ 11,470,202,567	$ 86,162,209	$ 121,562,490,190
Operating Millage Rate		**11.1919**	**7.9012**	**9.4208**	
Estimated Revenues at . . . BEFORE NEW CONSTRUCTION	95.5%	$ 1,175,774,565	$ 86,550,088	$ 775,190	$ 1,263,099,843
Increased Revenue on Property Existing Last Year		**$ 39,364,342**	**$ 4,885,717**	**$ 13,684**	**$ 44,263,744**
Change in budgeted Ad Valorem Revenues, as a percent.					**3.63%**
Estimated Revenues at . . . **ON NEW CONSTRUCTION**	95.5%	**$ 27,295,219**	**$ 1,186,317**	**$ 81,456**	**$ 28,562,992**
Change in budgeted Ad Valorem Revenues from new construction, as a percent.					**2.34%**
Total Estimated Revenues Increase		**$ 66,659,561**	**$ 6,072,035**	**$ 95,140**	**$ 72,826,736**
Change in budgeted Ad Valorem Revenues, as a percent.					**5.98%**
Total Proposed Estimated Revenues at	**95.5%**	**$ 1,203,069,784**	**$ 87,736,405**	**$ 856,645**	**$ 1,291,662,835**

		GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
FY 2026/27 Budget					
Net to the General Fund GSD					
Total Proposed Estimated Revenues at	95.5%	$ 1,203,069,787	$ 87,736,405	$ 856,645	$ 1,291,662,837
Less Tax Increment Amounts at	95.0%	$ (31,138,238)	$ (12,341,860)	$ -	$ (43,480,098)
Net to the General Fund GSD		$ 1,171,931,549	$ 75,394,545	$ 856,645	$ 1,248,182,739
ROLLED BACK RATES		**10.7689**	**7.4373**	**9.238**	
RATES AS PRESENTED ABOVE		**11.1919**	**7.9012**	**9.4208**	
PERCENTAGE ABOVE (BELOW) ROLLED BACK		**3.93%**	**6.24%**	**1.98%**	
COUNCIL VOTE REQUIREMENT		**two-thirds**	**two-thirds**	**two-thirds**	

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

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2025 RATES TO THE MAYOR'S PROPOSED 2026 RATE

2025 ASSESSED VALUE OF $150,000 - HOMESTEAD PROPERTY

	TAXABLE VALUE CALCULATION	2025 Tax Rates	2026 Proposed Tax Rates	Change from 2025 to 2026	
(1)	**Assessed Value**	**$ 150,000**	**$ 154,050**	$ 4,050	2.70%
	Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2)	**Value Before Additional Homestead Exemption**	**$ 125,000**	**$ 129,050**	**$ 4,050**	3.24%
	Additional Homestead Exemption	$ (25,722)	$ (26,411)	(689)	2.68%
(3)	**Taxable Value**	**$ 99,278**	**$ 102,639**	**$ 3,361**	3.39%
	MILLAGE RATES				
	Local Government, GSD	11.1919	11.1919	0.0000	0.00%
	Duval County School Board	6.3430	6.2550	-0.0880	-1.39%
	St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
	Florida Inland Navigation District	0.0270	0.0270	0.0000	0.00%
	Total Millage	**17.7412**	**17.6532**	**(0.0880)**	**-0.50%**
	AD VALOREM TAXES				
	Local Government, GSD	$1,111.11	$ 1,148.73	$ 37.62	3.39%
	Duval County School Board	$ 792.88	$ 807.21	$ 14.33	1.81%
	St John's Water Mgmt. District	$ 17.80	$ 18.40	$ 0.60	3.37%
	Florida Inland Navigation District	$ 2.68	$ 2.77	$ 0.09	3.36%
	Total Tax Bill	$1,924.47	$ 1,977.11	$ 52.64	2.74%
	Less Four Percent Discount for Payment in November	$ (76.98)	$ (79.08)	$ (2.10)	2.73%
	Net Tax Bill	**$1,847.49**	**$ 1,898.03**	**$ 50.54**	**2.74%**

Footnotes:

1. This is based on an assessed value of $150,000 for tax year 2025 increased by CPI of 2.7%.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2025 RATES TO THE MAYOR'S PROPOSED 2026 RATE

2025 ASSESSED VALUE OF $200,000 - HOMESTEAD PROPERTY

	TAXABLE VALUE CALCULATION	2025 Tax Rates	2026 Proposed Tax Rates	Change from 2025 to 2026	
(1)	**Assessed Value**	**$ 200,000**	**$ 205,400**	$ 5,400	2.70%
	Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2)	**Value Before Additional Homestead Exemption**	**$ 175,000**	**$ 180,400**	**$ 5,400**	3.09%
	Additional Homestead Exemption	$ (25,722)	$ (26,411)	(689)	2.68%
(3)	**Taxable Value**	**$ 149,278**	**$ 153,989**	**$ 4,711**	3.16%

MILLAGE RATES				
Local Government, GSD	11.1919	11.1919	0.0000	0.00%
Duval County School Board	6.3430	6.2550	-0.0880	-1.39%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0270	0.0270	0.0000	0.00%
Total Millage	**17.7412**	**17.6532**	**(0.0880)**	**-0.50%**

AD VALOREM TAXES				
Local Government, GSD	$1,670.70	$ 1,723.43	$ 52.73	3.16%
Duval County School Board	$1,110.03	$ 1,128.40	$ 18.37	1.65%
St John's Water Mgmt. District	$ 26.77	$ 27.61	$ 0.84	3.14%
Florida Inland Navigation District	$ 4.03	$ 4.16	$ 0.13	3.23%
Total Tax Bill	$2,811.53	$ 2,883.60	$ 72.07	2.56%
Less Four Percent Discount for Payment in November	$ (112.46)	$ (115.34)	$ (2.88)	2.56%
Net Tax Bill	**$2,699.07**	**$ 2,768.26**	**$ 69.19**	**2.56%**

Footnotes:

1. This is based on an assessed value of $200,000 for tax year 2025 increased by CPI of 2.7%.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2025 RATES TO THE MAYOR'S PROPOSED 2026 RATE

2025 ASSESSED VALUE OF $250,000 - HOMESTEAD PROPERTY

	TAXABLE VALUE CALCULATION	2025 Tax Rates	2026 Proposed Tax Rates	Change from 2025 to 2026	
(1)	**Assessed Value**	**$ 250,000**	**$ 256,750**	$ 6,750	2.70%
	Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2)	**Value Before Additional Homestead Exemption**	**$ 225,000**	**$ 231,750**	**$ 6,750**	3.00%
	Additional Homestead Exemption	$ (25,722)	$ (26,411)	(689)	2.68%
(3)	**Taxable Value**	**$ 199,278**	**$ 205,339**	**$ 6,061**	3.04%

MILLAGE RATES				
Local Government, GSD	11.1919	11.1919	0.0000	0.00%
Duval County School Board	6.3430	6.2550	-0.0880	-1.39%
St John's Water Mgmt. District	0.1793	0.1793	0.0000	0.00%
Florida Inland Navigation District	0.0270	0.0270	0.0000	0.00%
Total Millage	**17.7412**	**17.6532**	**(0.0880)**	**-0.50%**

AD VALOREM TAXES				
Local Government, GSD	$2,230.30	$ 2,298.13	$ 67.83	3.04%
Duval County School Board	$1,427.18	$ 1,449.60	$ 22.42	1.57%
St John's Water Mgmt. District	$ 35.73	$ 36.82	$ 1.09	3.05%
Florida Inland Navigation District	$ 5.38	$ 5.54	$ 0.16	2.97%
Total Tax Bill	$3,698.59	$ 3,790.09	$ 91.50	2.47%
Less Four Percent Discount for Payment in November	$ (147.94)	$ (151.60)	$ (3.66)	2.47%
Net Tax Bill	**$3,550.65**	**$ 3,638.49**	**$ 87.84**	**2.47%**

Footnotes:

1. This is based on an assessed value of $250,000 for tax year 2025 increased by CPI of 2.7%.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.

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

	FY 2025/26 ORIGINAL BUDGET		FY 2026/27 PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	**CONTRIBUTION TO (FROM) CITY**	**TOTAL AGENCY BUDGET (see footnote A)**	**CONTRIBUTION TO (FROM) CITY**
Jacksonville Aviation Authority				
Operations	$ 185,153,535		$ 194,390,545	
Capital	64,890,000		58,678,000	
Total Jacksonville Aviation Authority	$ 250,043,535	$ -	$ 253,068,545	$ -
Jacksonville Port Authority				
Excess Telecommunications and Other Contributions		$ (13,513,769)		$ (10,381,298)
Operations	$ 89,753,938		$ 94,369,169	
Capital	173,116,552		186,499,200	
Total Jacksonville Port Authority	$ 262,870,490	$ (13,513,769)	$ 280,868,369	$ (10,381,298)
Police and Fire Pension Fund	$ 18,045,508	$ -	$ 18,595,376	$ -
Business Improvement District	$ 3,059,486	$ (804,877)	$ 3,077,798	$ (823,834)
Jacksonville Housing Finance Authority	$ 391,221	$ -	$ 396,903	$ -
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		$ (1,856,342)		$ (1,897,704)
Constitutional Gas Tax		(4,739,612)		(4,646,558)
Local Option Gas Tax per Interlocal Agreement		(36,129,360)		(38,660,540)
Discretionary Transportation Half Cent Sales Tax		(137,328,562)		(123,593,475)
Operations	$ 185,355,564		$ 168,792,206	
Capital	39,498,524		46,019,331	
Total Jacksonville Transportation Authority	$ 224,854,088	$ (180,053,876)	$ 214,811,537	$ (168,798,277)
J E A				
Electric Operations	$ 1,595,319,273	$ 108,263,018	$ 1,728,158,358	$ 109,345,648
Electric Capital	429,768,000		612,941,255	
Water & Sewer Operations	759,049,114	30,535,723	802,524,051	30,841,080
Water & Sewer Capital	573,877,000		579,010,083	
Electric and Water One-Time Payment	-	40,000,000	-	-
District Energy System Operations	15,093,929		17,487,043	
District Energy System Capital	37,576,000		38,093,000	
Total JEA	$ 3,410,683,316		$ 3,778,213,790	
Total Contribution to City General Fund		$ 178,798,741		$ 140,186,728
Total of City Independent Agencies	**$ 4,169,947,644**	**$ (15,573,781)**	**$ 4,549,032,318**	**$ (39,816,681)**
Contribution to Shands Jacksonville		(56,000,000)		(56,000,000)
Net General Government Contributions		**$ (71,573,781)**		**$ (95,816,681)**
Total of Jacksonville General Government Budget	**$ 4,995,498,352**		**$ 4,668,204,043**	
Total Budget, General Government and Independent Agencies	**$ 9,165,445,996**		**$ 9,217,236,361**	

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

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED 2026/27 BUDGET
SUMMARY OF BUDGET BY FUND

		FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	Increases / (Decreases)
General Fund				
00111	General Fund Operating	$ 2,003,918,147	$ 2,026,502,015	$ 22,583,868
00112	Mosquito Control State 1	47,503	65,003	17,500
00113	Special Events	11,307,824	7,868,336	(3,439,488)
00119	Emergency Reserve	136,341,703	140,338,671	3,996,968
00129	Multiyear Programs and Initiatives	18,000,000	4,000,400	(13,999,600)
00131	Journey Forward	2,000,000	2,260,000	260,000
00191	Property Appraiser	13,906,407	15,024,789	1,118,382
00192	Clerk Of The Court	5,239,708	6,184,345	944,637
00193	Tax Collector	26,482,391	29,138,558	2,656,167
Total General Fund		**$ 2,217,243,683**	**$ 2,231,382,117**	**$ 14,138,434**
Permanent Fund				
05100	Permanent Fund	$ 37,535	$ 0	$ (37,535)
Total Permanent Fund		**$ 37,535**	**$ 0**	**$ (37,535)**
Special Revenue Fund				
10100	Planning, Economic Dev & Concur Mgmt	$ 19,736,271	$ 25,122,694	$ 5,386,423
10200	Air Pollution Control & Monitoring	753,333	735,677	(17,656)
10300	Tourist Development Council	13,656,052	13,999,746	343,694
10400	Transportation	215,691,954	207,154,714	(8,537,240)
10700	Emergency 911	9,018,972	7,277,328	(1,741,644)
10800	Tax Increment District / Community Redevelopment Areas	68,498,995	48,939,601	(19,559,394)
10900	Kids Hope Alliance	57,816,080	58,361,388	545,308
11000	Better Jacksonville Trust Fund	186,725,074	83,443,963	(103,281,111)
11100	Homelessness Initiatives Fund	4,374,401	4,097,895	(276,506)
11300	Maintenance, Parks & Recreation	11,123,574	16,377,577	5,254,003
11400	Other Federal, State & Local Grants	500,000	500,000	0
11500	General Government	2,644,030	12,683,096	10,039,066
15000	General Government	42,699,314	45,177,810	2,478,496
Total Special Revenue Fund		**$ 633,238,050**	**$ 523,871,489**	**$ (109,366,561)**
Capital Project Fund				
32000	General Projects	$ 349,361,446	$ 287,688,374	$ (61,673,072)
Total Capital Project Fund		**$ 349,361,446**	**$ 287,688,374**	**$ (61,673,072)**
Enterprise Fund				
41000	Public Parking System	$ 4,949,602	$ 5,306,567	$ 356,965
42000	Motor Vehicle Inspections	426,040	449,188	23,148
43000	Solid Waste	243,551,858	202,117,951	(41,433,907)
44000	Stormwater Services	46,920,168	48,092,441	1,172,273
45000	Equestrian Center	667,260	662,024	(5,236)
46000	Sports Complex Capital	10,098,650	9,821,975	(276,675)
47000	City Venues	403,162,625	342,931,888	(60,230,737)
Total Enterprise Fund		**$ 709,776,203**	**$ 609,382,034**	**$ (100,394,169)**
Internal Service Fund				
51000	Fleet Management	$ 72,913,537	$ 87,775,398	$ 14,861,861
52000	Copy Center	2,628,296	2,767,095	138,799
53000	Information Technology	54,509,055	65,674,173	11,165,118
54000	Public Buildings	56,394,789	58,119,698	1,724,909
55000	General Counsel's Office	14,633,867	15,345,823	711,956
56100	Self Insurance	57,760,069	59,168,338	1,408,269
56200	Group Health	105,390,266	117,934,825	12,544,559
56300	Insured Programs	18,849,691	18,029,094	(820,597)
57000	Debt Management Funds	677,352,789	562,479,411	(114,873,378)
Total Internal Service Fund		**$ 1,060,432,359**	**$ 987,293,855**	**$ (73,138,504)**
Trust and Agency Fund				
65100	Pension Trust Fund	$ 25,409,076	$ 28,586,174	$ 3,177,098
Total Trust and Agency Fund		**$ 25,409,076**	**$ 28,586,174**	**$ 3,177,098**
Total For All Funds		**$ 4,995,498,352**	**$ 4,668,204,043**	**$ (327,294,309)**

Council Auditor's Office
Mayor's Proposed FY 2026/27 Budget
Summary of Employee Caps by Fund

		FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM FY 25-26
General Funds				
00111	General Fund - GSD	6,828	6,896	68
00113	Special Events	13	13	0
00129	Multiyear Programs and Initiatives	-	3	3
00191	Property Appraiser	113	113	0
00192	Clerk of the Court	36	36	0
00193	Tax Collector	254	254	0
Total General Funds		**7,244**	**7,315**	**71**
Special Revenue Funds				
10101	Concurrency Management System	7	7	0
10201	Air Pollution Tag Fee	6	6	0
10301	Tourist Development Council	2	2	0
10701	9-1-1 Emergency User Fee	5	5	0
10806	Arlington CRA Trust	1	1	0
10901	Kids Hope Alliance Fund	42	42	0
11103	Homelessness Initiatives Special Revenue Fund	7	7	0
11301	Huguenot Park	10	10	0
11302	Kathryn A. Hanna Park	17	17	0
11308	Cecil Field Commerce Center	6	6	0
11501	Animal Care & Protective Services Program	1	1	0
15104	Building Inspection	195	195	0
15107	Library Conference Facility Trust	3	3	0
15111	Opioid Settlement Fund	2	2	0
15204	Duval County Teen Court Programs Trust	5	5	0
15213	Court Costs $65 Fee FS: 939.185	9	9	0
15302	Hazardous Waste Program - SQG	5	5	0
15304	Tree Protection & Related Expenditures	4	6	2
Total Special Revenue Funds		**327**	**329**	**2**
Enterprise Funds				
41102	Public Parking	36	36	0
42101	Motor Vehicle Inspection	4	4	0
43101	Solid Waste Disposal	115	115	0
44101	Stormwater Service	56	56	0
Total Enterprise Funds		**211**	**211**	**0**
Internal Service Funds				
51101	Fleet Management - Operations	90	89	(1)
51102	Fleet Management - Vehicle Replacement	3	3	0
52101	Copy Center	5	5	0
53101	Information Technologies	122	122	0
53102	Radio Communication	11	11	0
54101	Public Building Allocations	61	61	0
55101	Office of General Counsel	77	77	0
56101	Self Insurance	26	25	(1)
56201	Group Health	9	9	0
56301	Insured Programs	8	8	0
Total Internal Service Funds		**412**	**410**	**(2)**
Trust And Agency Funds				
65101	General Employees Pension	5	5	0
Total Trust And Agency Funds		**5**	**5**	**0**
	TOTAL EMPLOYEE CAP FOR ALL FUNDS	**8,199**	**8,270**	**71**

Council Auditor's Office
Mayor's Proposed FY 2026/27 Budget
Overall Employee Cap Reconciliation

FY 2025/2026 Council Approved Employee Cap (City-Wide)	8,199	
Net Change in Positions during FY 2025/2026	2	**A**
Sub-total FY 2025/2026	8,201	
Positions Added in Mayor’s Proposed FY 2026/2027 Budget	77	**B**
Positions Eliminated in Mayor's Proposed FY 2026/2027 Budget	(8)	**C**
Proposed FY 2026/2027 Employee Cap (City-Wide)	8,270	

Notes:

A The positions added (2) during FY 2025/26 were:
Non-General Fund/GSD (2 positions added)
▪ 2 positions added for the Multiyear Programs and Initiatives Fund (00129) (2026-312-E)

B The positions added (77) in the proposed budget for FY 2026/27 are:
General Fund/GSD (74 positions)
▪ 22 positions at JFRD (for the new Fire Station 78)
▪ 52 positions at the Sheriff's Office
Non-General Fund/GSD (3 positions)
▪ 2 positions in the Tree Protection Fund (15304)
▪ 1 position in the Multiyear Programs and Initiatives Fund (00129)

C The positions eliminated (8) in the proposed budget for FY 2026/27 are:
General Fund/GSD (6 positions)
▪ 1 position at the Finance Department
▪ 2 positions at the Planning and Development Department
▪ 2 positions at the Office of Administrative Services
▪ 1 position at the Parks, Recreation and Community Services Department
Non-General Fund/GSD (2 positions)
▪ 1 position in the Motor Pool Fund (51101) within Fleet Department
▪ 1 position in the Self Insurance Fund (56101) within Finance Department

Council Auditor's Office
Mayor's Proposed FY 2026/27 Budget
Employee Cap By Department

General Fund/GSD	FY 25-26 Council Approved	FY 26-27 Mayor's Proposed	Change From FY 25-26
FULL TIME EMPLOYEE POSITIONS			
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Courts	10	10	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Finance	80	80	0
Fire and Rescue	1,925	1,947	22
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	38	38	0
Military Affairs and Veterans	14	14	0
Neighborhoods	101	101	0
Office of Administrative Services	162	160	-2
Office of Economic Development	19	19	0
Office of Ethics, Compliance & Oversight	3	3	0
Office of General Counsel	1	1	0
Office of the Inspector General	12	12	0
Office of the Mayor	23	23	0
Office of the Sheriff	3,383	3,435	52
Office of Sports and Entertainment	6	6	0
Parks, Recreation & Community Services	253	252	-1
Planning and Development	37	36	-1
Public Library	307	305	-2
Public Works	287	287	0
Supervisor of Elections	34	34	0
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	6,828	6,896	68

Overall Explanation:

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

Finance: the net change of 0 positions due to:
- 1 position was transferred in from the Public Library Department
- 1 position was eliminated

JFRD: 22 positions are proposed to be added for the new fire station #78.

Office of Administrative Services: 2 vacant positions are proposed to be eliminated.

Office of the Sheriff: 52 positions are proposed to be added including:
- 20 crime scene technician positions, which enables 20 police officer positions to be put back on the street
- 32 grant positions will be transferring to the general fund due to the grant ending

Parks, Recreation & Community Services: 1 vacant position is proposed to be eliminated.

Planning and Development: the net decrease of 1 position is due to:
- 1 position was transferred in from the Public Library Department during FY 2025/26
- 2 vacant positions are proposed to be eliminated

Public Library: 2 vacant positions were transferred out from the Public Library during FY 2025/26:
- 1 position to the Finance Department
- 1 position to the Planning and Development Department

COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2026/27 BUDGET

		Council Approved FY 2025/26	Mayor's Proposed FY 2026/27	$ Change	% Change	
(A)	**Salaries**	$ 731,654,040	$ 764,455,102	$ 32,801,062	4.48%	(A)
(B)	**Benefit/Pension Costs**	406,513,500	442,101,252	35,587,752	8.75%	(B)
	Salaries/Benefits Lapse	(12,649,235)	(14,536,952)	(1,887,717)	14.92%	
	Total Personnel Costs	$ 1,125,518,305	$ 1,192,019,402	$ 66,501,097	5.91%	

(A) Overall, salary expenses within the General Fund-GSD are increasing by $32.8 million or 4.48%.

Regular salaries are increasing by $30.4 million, primarily due to the following:

- An increase of $18 million in the Office of Sheriff is mainly due to collective bargaining increases for FY 2026/27 (FOP - Police 5%, FOP - Corrections - 7%, all others 3%).
- An increase of $9.3 million in the Fire and Rescue Department mainly due to collective bargaining increase for FY 2026/27 (IAFF 5% and all others 3%).
- The remaining increase of $3.2 million is spread across the remaining departments within the General Fund-GSD mainly related to the 3% salary increase consistent with non-public safety unions.

Part-time salaries are increasing by $4.2 million, almost exclusively related to the Supervisor of Elections based on going from 1 countywide election in FY 2025/26 to 3 countywide elections in FY 2026/27.

Overtime is increasing by $1.6 million of which $1.4 million is in the Office of Sheriff and the Fire and Rescue Department.

Offset by Terminal Leave decreasing by $3.4 million based on less employees in DROP scheduled to leave during FY 2026/27.

(B) Overall, employer provided benefits/pension costs are increasing by $35.6 million or 8.75%.

Pension costs are increasing by $20.7 million. For the defined benefit and FRS plans they are increasing a combined $13.1 million based on the actuarial studies and for the defined contribution plans they are increasing by $7.6 million based on employee turnover resulting in more employees being in those plans.

General employee group health costs are increasing by $11.4 million due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

FOP/IAFF health costs are increasing by $4.4 million mainly due to the City's contribution increasing from $605 to $665 per month per employee based on the approved collective bargaining agreements.

General Fund/GSD - Defined Benefit and Defined Contribution Pension Costs

Pension Plan	FY 2025/26	FY 2026/27	Increase/ (Decrease)
General Employees' Pension Plan - DB	$ 30,277,703	$ 33,266,864	$ 2,989,161
Corrections Officers' Pension Plan - DB	26,862,343	28,472,186	1,609,843
Police & Fire Pension Plan - DB	200,742,778	208,554,340	7,811,562
General Employees' Pension Plan - DC	12,323,787	13,150,756	826,969
Public Safety Pension Plan - DC	40,797,173	47,594,688	6,797,515
Jacksonville Beach Contribution - DB	443,605	1,091,264	647,659
FRS Pension Contribution	456,520	460,101	3,581
TOTAL	**$ 311,903,909**	**$ 332,590,199**	**$ 20,686,290**

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2026/27 BUDGET
SALARY AND BENEFITS LAPSE SCHEDULE

Fund	Department	FY 2025/26 Approved	FY 2026/27 Proposed	Amount Inc/(Dec)	% Inc/ (Dec)
00111	Non-Departmental[1]	$4,914,206	$5,286,804	$372,598	7.6%
00111	Office of the Sheriff[2]	$7,735,029	$9,250,148	$1,515,119	19.6%
		$12,649,235	**$14,536,952**	**$1,887,717**	**14.9%**
00113	Special Events	$30,753	$34,141	$3,388	11.0%
00191	Property Appraiser	$224,522	$233,832	$9,310	4.1%
00192	Clerk of The Court	$83,443	$93,646	$10,203	12.2%
00193	Tax Collector	$410,166	$457,155	$46,989	11.5%
10901	Kids Hope Alliance	$78,284	$65,325	-$12,959	-16.6%
11301	Huguenot Park	$11,241	$9,867	-$1,374	-12.2%
11302	Kathryn A Hanna Park Improvement	$20,346	$20,687	$341	1.7%
11308	Cecil Field Commerce Center	$6,610	$5,311	-$1,299	-19.7%
15104	Building Inspection	$191,167	$237,957	$46,790	24.5%
41102	Public Parking	$55,064	$52,292	-$2,772	-5.0%
43101	Solid Waste Disposal	$326,113	$350,494	$24,381	7.5%
51101	Motor Pool	$321,750	$315,393	-$6,357	-2.0%
53101	Information Technologies	$419,103	$399,310	-$19,793	-4.7%
53102	Radio Communication	$25,056	$17,904	-$7,152	-28.5%
54101	Public Building Allocations	$121,869	$144,772	$22,903	18.8%
55101	Office of General Counsel	$286,865	$352,427	$65,562	22.9%
56101	Self Insurance	$34,264	$35,609	$1,345	3.9%
56201	Group Health	$19,093	$17,201	-$1,892	-9.9%
56301	Insured Programs	$12,038	$11,722	-$316	-2.6%
		$2,677,747	**$2,855,045**	**$177,298**	**6.6%**
		$15,326,982	**$17,391,997**	**$2,065,015**	**13.5%**

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

[1]Non-Departmental GSD Lapse

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

[2]Office of the Sheriff Lapse

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

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

	FY 25/26 COUNCIL APPROVED	FY 26/27 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
NON-DEPARTMENTAL REVENUES*					
Ad Valorem Taxes	$ 1,218,836,099	$ 1,291,662,837	$ 72,826,738	6.0%	**1**
Distributions To Tax Increment Districts	(41,154,458)	(43,480,098)	(2,325,640)	5.7%	
NET AD VALOREM TAXES	**$ 1,177,681,641**	**$ 1,248,182,739**	**$ 70,501,098**	6.0%	
Charges for Services	$ 12,035,670	$ 12,001,044	$ (34,626)	(0.3%)	**2**
Contribution from Other Local Units (*see next page*)	178,798,741	140,186,728	(38,612,013)	(21.6%)	**3**
Fines and Forfeits	758,546	716,594	(41,952)	(5.5%)	**4**
Franchise Fees	47,946,071	53,222,633	5,276,562	11.0%	**5**
Intergovernmental Revenue	27,500	27,500	-	0.0%	**6**
Investment Pool / Interest Earnings	21,093,597	24,724,017	3,630,420	17.2%	**7**
Miscellaneous Revenue	2,795,267	2,485,068	(310,199)	(11.1%)	**8**
Local Business Taxes	6,709,608	7,265,407	555,799	8.3%	**9**
Local Communication Services Tax	33,431,594	31,679,081	(1,752,513)	(5.2%)	**10**
Local Fuel Tax - Ninth Cent (1 Cent)	1,291,104	1,244,185	(46,919)	(3.6%)	**11**
State Shared Revenue (*see next page*)	237,361,773	225,952,033	(11,409,740)	(4.8%)	**12**
Transfers From Fund Balance	-	-	-	n/a	**13**
Transfers In (*see next page*)	75,909,057	61,630,685	(14,278,372)	(18.8%)	**14**
Utility Service Tax	112,158,879	122,854,579	10,695,700	9.5%	**15**
TOTAL NON-DEPARTMENTAL REVENUES	**$ 1,907,999,048**	**$ 1,932,172,293**	**$ 24,173,245**	**1.3%**	
DEPARTMENTAL REVENUES**					
Advisory Boards And Commissions	$ 126,500	$ 256,750	$ 130,250	103.0%	
City Council	442,360	389,528	(52,832)	(11.9%)	
Downtown Investment Authority	6,000	6,000	-	0.0%	
Employee Services	450	350	(100)	(22.2%)	
Finance and Administration	72,101	87,552	15,451	21.4%	
Fire and Rescue	57,939,736	59,043,245	1,103,509	1.9%	
Jacksonville Human Rights Commission	20,000	22,215	2,215	11.1%	
Medical Examiner	2,088,092	1,911,000	(177,092)	(8.5%)	
Neighborhoods	341,224	350,724	9,500	2.8%	
Office of Administrative Services	1,564,433	1,720,542	156,109	10.0%	
Office of Economic Development	66,096	-	(66,096)	(100.0%)	
Office of Ethics	55,105	40,235	(14,870)	(27.0%)	
Office of the Inspector General	153,523	153,523	-	0.0%	
Office of the Sheriff	21,755,671	19,375,291	(2,380,380)	(10.9%)	
Parks, Recreation & Community Services	811,250	894,150	82,900	10.2%	
Planning and Development	1,175,000	1,055,000	(120,000)	(10.2%)	
Public Library	290,056	313,984	23,928	8.2%	
Public Works	8,404,245	8,498,381	94,136	1.1%	
Supervisor of Elections	607,257	211,252	(396,005)	(65.2%)	
TOTAL DEPARTMENTAL REVENUES	**$ 95,919,099**	**$ 94,329,722**	**$ (1,589,377)**	**(1.7%)**	
	$ 2,003,918,147	**$ 2,026,502,015**	**$ 22,583,868**	**1.1%**	

* These items will not be discussed again.
** These items will be discussed in further detail during the individual departmental budgets.

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

	FY 25/26 COUNCIL APPROVED	FY 26/27 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
TRANSFERS IN					
Downtown Northbank CRA Trust	$ 2,500	$ 2,500	$ -	0.0%	
Downtown Southbank CRA Trust	2,500	2,500	-	0.0%	
King Soutel Crossing CRA Trust	2,500	2,500	-	0.0%	
Arlington CRA Trust	2,500	2,500	-	0.0%	
Community Development	136,917	136,917	-	0.0%	16
Local Hospital Tax Fund	-	10,000,000	10,000,000	n/a	17
Solid Waste Disposal	59,066,569	45,495,648	(13,570,921)	(23.0%)	18
Public Building Allocations	2,195,571	488,120	(1,707,451)	(77.8%)	19
Authorized Capital Projects - Shands Medical Center	10,000,000	-	(10,000,000)	(100.0%)	20
Vehicle Replacement Fund	4,500,000	5,500,000	1,000,000	22.2%	21
TOTAL TRANSFER IN	**$ 75,909,057**	**$ 61,630,685**	**$ (14,278,372)**	**(18.8%)**	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
JEA - One Time Contribution	$ 40,000,000	$ -	$ (40,000,000)	n/a	22
JEA - Water & Sewer	30,535,723	30,841,080	305,357	1.0%	23
JEA - Electric	108,263,018	109,345,648	1,082,630	1.0%	23
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	**$ 178,798,741**	**$ 140,186,728**	**$ (38,612,013)**	**(21.6%)**	
STATE SHARED REVENUE DETAIL					
Cigarette Tax - County	$ 286,375	$ 238,954	$ (47,421)	(16.6%)	
Fuel Tax - Constitutional (2 Cent)	4,739,612	4,646,558	(93,054)	(2.0%)	24
Fuel Tax - County Tax (1 Cent)	4,123,907	4,117,370	(6,537)	(0.2%)	25
Fuel Tax - Municipal (1 Cent)	9,332,640	8,912,224	(420,416)	(4.5%)	26
Fuel Tax - Special Fuel and Motor Fuel Use Tax	47,851	48,497	646	1.4%	
Fuel Tax - Refund - Motor Fuel Use Tax - County	10,000	5,000	(5,000)	(50.0%)	
Fuel Tax - Refund - Motor Fuel Use Tax - Municipal	412,000	300,000	(112,000)	(27.2%)	27
Licenses - Alcoholic Beverage	918,666	956,196	37,530	4.1%	
Licenses - Insurance Agents	278,164	332,528	54,364	19.5%	
Licenses - Mobile Home	285,946	281,877	(4,069)	(1.4%)	
Sales Tax - County Revenue Sharing Program - Population	6,627,785	6,730,146	102,361	1.5%	28
Sales Tax - County Revenue Sharing Program	38,750,112	37,545,091	(1,205,021)	(3.1%)	29
Sales Tax - Municipal Revenue Sharing Program	42,971,870	41,937,268	(1,034,602)	(2.4%)	30
Sales Tax - Local Government 1/2 Cent	128,576,845	119,900,324	(8,676,521)	(6.7%)	31
TOTAL STATE SHARED REVENUE	**$ 237,361,773**	**$ 225,952,033**	**$ (11,409,740)**	**(4.8%)**	

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

FOOTNOTES:

1. The Mayor’s Proposed Budget includes the proposed rates of 11.1919 mills for Jacksonville, 7.9012 for the Beaches, and 9.4208 for Baldwin. These rates will generate an estimated $1,291,662,837 in Ad Valorem Taxes (prior to distribution to the Tax Increment Districts).

2. Charges for Services represent the indirect cost recovery which is an allocated charge to funds for administrative services and overhead costs housed in the General Fund/General Services District. The amount is based on the results of the latest study from FY 2025/26 that is based on FY 2023/24 actual expenditures/activity.

3. A breakdown of Contributions from Other Local Units can be seen on the Various Revenue Detail page.

4. The City receives 50.8% of Civil Traffic Citations, of which 70% go to the General Fund/General Services District and 30% go to the Police and Fire Pension Fund. The slight decrease is to align with recent actuals.

5. Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric, and gas. The increase is to mainly align JEA Electric and Water franchise fees with recent trends.

6. This represents a payment in lieu of taxes from the Department of the Interior related to the land owned by the National Park Service and Army Corp of Engineers.

7. The proposed budget of $24.7 million for investment pool earnings is consistent with the projection within the current year of approximately $26 million. The Treasury Division projected 3.02% for FY 2025/26 and is projecting 3.5% for FY 2026/27.

8. Miscellaneous revenue consists primarily of fees received for the inmate pay-telephone system and payphones residing on City property of $1,033,249, the Hyatt (formerly Adam's Mark) hotel 1% surcharge of $347,911, City Venues - Manager Contribution of $320,000, and other miscellaneous services and charges of $783,908. **See Recommendation #1**

9. The Local Business Taxes are those fees paid by businesses that are located in Duval County.

10. This represents the local portion of the Communication Service Tax imposed on each sale of communication services. The decrease is to align with current trends.

11. This is the "ninth-cent fuel tax" imposed by the county ("local option") on diesel fuel pursuant to F.S. 206.41. Duval County began imposing this tax on motor fuel (gasoline) on January 1, 2022. However, that revenue is recorded in another fund (10405) and split 50/50 with JTA pursuant to interlocal agreement.

12. A breakdown of State-Shared Revenues can be seen on the Various Revenue Detail Page.

13. No transfer from fund balance is included in the proposed budget.

14. A breakdown of Transfers In can be seen on the Various Revenue Detail Page.

15. This represents public service tax on purchase of electricity, gas, and water of 10% as allowed by Florida Statute 166.231. The vast majority of these taxes are derived from sale of electricity and water by JEA.

16. This represents a transfer of grant funding from the Community Development Block Grant (Fund 11101) to the General Fund/General Services District. This partially offset the costs of the Independent Living Program within the Parks, Recreation and Community Services Department.

17. This represents a transfer from Local Hospital Tax Fund (11559) which was created by Ordinance 2021-456-E (Chapter 491 – Local Provider Participation Fund). Based on advice from OGC, this is not allowed to be utilized in the proposed manner. **See Recommendation #2.**

18. The proposed amount of $45,495,648 represents the current operating loan as of 9/30/26.

19. This represents a transfer from Public Buildings (fund 54101) to pay debt service costs of the Ed Ball building, which must be paid from the General Fund/General Services District since that is where the assets are recorded. The decrease is due to the Jake Godbold building costs being paid off during FY 25/26 and an additional $1 million being in the FY 25/26 budget for the payback of the General Fund related to the Chilled Water project at the Ed Ball building.

20. Ordinance 2025-190-E provided $10 million in pay-go funds appropriated from Operating Reserves related to the construction of the UF Health Jacksonville Leon L. Haley, Jr., MD, Emergency Department and Trauma Center to fulfill the funding contemplated in Ordinance 2023-147-E. The prior year budget returned this funding to the General Fund to balance the budget.

21. This represents the final repayment of a $10 million loan by the General Fund/General Services District to Vehicle Replacement fund (51102) in FY 2024/25.

22. This was a one-time contribution from JEA pursuant to the interlocal agreement (Ordinance 2025-188-E).

23. The budgeted contribution from JEA Electric and Water & Sewer reflects the calculation for the annual contribution to the City pursuant to Section 21.07 of the Municipal Code.

24. This represents 50% of the "Constitutional Fuel Tax” authorized by F.S. 206.41(1)(a) and is 2 cents per gallon. Currently, 50% of the proceeds are passed to JTA per the interlocal agreement and the other 50% is retained by the City. The distribution from the state is based on three components:
    a. 1/4 is based on county area of total state area,
    b. 1/4 is based on county population of state population, and
    c. 1/2 is based on collections within the county of state collections in the previous year.

25. This is the "County Fuel Tax" authorized by F.S. 206.41(1)(b) and is 1 cent per gallon. The allocation method follows the same as the "Constitutional Fuel Tax" described above.

26. This is the "Municipal Fuel Tax" authorized by F.S. 206.41(1)(c) and is 1 cent per gallon. This is distributed through the Municipal Revenue Sharing Program, which combines this 1 cent fuel tax and 1.3653 percent of net sales and use tax. The City splits the portion of the Municipal Revenue Sharing Program back out by allocating 82% of this distribution to Sales Tax - Municipal Revenue Sharing and 18% to this line item as currently estimated by the State. This split varies year by year. The City receives its overall distribution from the state based on factors including population, collections derived from the municipality, and the municipality’s relative ability to raise taxes.

27. This is the refund for the fuel taxes paid to the State that are reimbursed to the City. The decrease is to align with expected revenues as projected by the Budget Office.

28. This represents the $6.24 per resident the City receives pursuant to F.S. 218.23(2) from the County Revenue Sharing Program.

29. This represents the distribution from the Sales Tax County Revenue Sharing Program based on the net sales and use tax collection. The Trust receives 2.0810 percent of net sales and use tax collections. Funds are then distributed to counties based on the county population, unincorporated population, and sales tax collection factors. The decrease is to align with expected revenues as projected by the Budget Office.

30. This represents the distribution from the Municipal Revenue Sharing Fund for the net sales and use tax collections. See note above where the “Municipal Fuel Tax” was described. This one is distributed in the same method but is funded by 1.3653 percent of net sales and use tax collections. The decrease is to align with expected revenues as projected by the Budget Office. **See Recommendation #3.**

31. This is the distribution from the Local Government Half-Cent Sales Tax Program. This is funded by 8.8744 percent of net sales and use tax. That means it is actually worth a little more than a half-cent. The distribution from the state is based on funds collected within Duval County; however, part of this revenue is distributed to the Beaches and Baldwin. The decrease is to align with expected revenues as projected by the Budget Office.

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

RECOMMENDATIONS:

1. We recommend decreasing Miscellaneous Revenue by $585,415 to better align with revenue related to inmate telephone systems consistent with the new contract to be compliant with FCC changes enacted November 6, 2025. This would have a negative impact on Special Council Contingency of $585,415.

2. We recommend removing the transfer-in from the Local Hospital Tax Fund of $10 million based on the advice from OGC. Additionally, the amount appropriated in and transferred out of the Local Hospital Tax Fund should also be removed. This will have a negative impact on Special Council Contingency of $10 million.

3. We recommend increasing Sales Tax - Municipal Revenue Sharing Program revenue by $10,719,366 to better align with the current actuals. This would have a positive impact on Special Council Contingency of $10,719,366.

Overall, if approved these will have a net positive impact of $133,951.

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED BUDGET 2026/27
HISTORY OF RESERVE USAGE IN ANNUAL BUDGET COMPARED TO AVAILABLE RESERVES

FY	Mayor's Proposed Appropriation of Reserves	Council Approved Appropriation of Reserves[1]	Total GF/GSD Budget Council Approved	Budgeted Ad Valorem Net Revenue Increase GF/GSD
2012/13	$ -	$ 11,058,883	$ 947,917,232	$ (22,846,464)
2013/14	$ -	$ 7,229,694	$ 983,701,445	$ 55,622,333
2014/15	$ 37,713,068	$ 7,116,924	$ 1,019,733,856	$ 22,460,059
2015/16	$ 1,192,170	$ 7,405,038	$ 1,058,536,581	$ 25,231,378
2016/17	$ 3,011,047	$ 13,011,047	$ 1,101,477,909	$ 25,311,007
2017/18	$ 22,368,097	$ 22,568,097	$ 1,170,403,835	$ 35,330,769
2018/19	$ 8,950,000	$ 10,796,900	$ 1,211,197,888	$ 46,069,270
2019/20	$ 8,496,149	$ 8,496,148	$ 1,267,982,097	$ 48,650,711
2020/21	$ -	$ 2,639,079	$ 1,341,419,412	$ 50,660,102
2021/22	$ 4,254,846	$ 5,450,958	$ 1,416,835,007	$ 54,703,509
2022/23	$ -	$ -	$ 1,540,396,127	$ 98,962,681
2023/24	$ 12,229,560	$ 15,679,560	$ 1,758,131,300	$ 135,423,070
2024/25	$ 47,226,745	$ 9,995,985	$ 1,883,324,129	$ 73,304,850
2025/26	$ -	$ -	$ 2,003,918,147	$ 73,992,815

Balance as of	Operating Reserve Per ACFR[2]	Emergency Reserve Per ACFR	Total Reserves
9/30/2011	$ 61,798,000	$ 45,913,000	$ 107,711,000
9/30/2012	$ 72,138,000	$ 48,000,000	$ 120,138,000
9/30/2013	$ 65,252,000	$ 48,214,000	$ 113,466,000
9/30/2014	$ 76,275,000	$ 49,219,000	$ 125,494,000
9/30/2015	$ 78,552,000	$ 49,919,000	$ 128,471,000
9/30/2016	$ 97,302,000	$ 53,253,000	$ 150,555,000
9/30/2017	$ 89,933,000	$ 56,157,000	$ 146,090,000
9/30/2018	$ 146,431,000	$ 61,541,000	$ 207,972,000
9/30/2019	$ 187,282,000	$ 63,343,000	$ 250,625,000
9/30/2020	$ 210,323,000	$ 65,259,000	$ 275,582,000
9/30/2021	$ 266,290,000	$ 66,028,000	$ 332,318,000
9/30/2022	$ 316,748,000	$ 66,312,000	$ 383,060,000
9/30/2023	$ 368,608,000	$ 94,975,000	$ 463,583,000
9/30/2024	$ 392,138,000	$ 128,214,000	$ 520,352,000
9/30/2025	$ 392,138,000	$ 133,082,000	$ 525,220,000

Council Approved Reserve Usage as % of Reserves
10.27%
6.02%
6.27%
5.90%
10.13%
14.99%
7.39%
4.09%
1.05%
1.98%
0.00%
4.09%
2.16%
0.00%

FY	Mayor's Proposed Appropriation of Reserves	Council Approved Appropriation of Reserves	Total GF/GSD Budget Mayor's Proposed	Proposed Ad Valorem Increase
2026/27	$ -	N/A	$ 2,026,502,015	$ 70,501,098

Balance as of	Operating Reserve	Emergency Reserve	Total Reserves
6/30/26[3]	$ 390,808,000	$ 136,814,264	$ 527,622,264
% Prior to Transfer[4]	19.73%	6.91%	26.63%
% After Transfer[4]	19.73%	6.91%	26.63%

Mayor's Proposed Reserve Usage as % of Reserves
0.00%

Same due to no proposed Transfers from Fund Balance

Notes

1	The FY 24/25 amount includes the $3,150,000 approved in a separate conflict bill for KHA (Ord. 2024-511-E).
2	This is the amount per the ACFR for the applicable years, except for 9/30/23 where it reflects the adjusted amount pulled from the 9/30/24 ACFR for the period ended 9/30/23 and 9/30/24 where it reflects the $178,068,316 of prepaid pension payroll back in unassigned.
3	This reflects transfers from fund balance of $1,330,000 that were not factored in to the 9/30/25 ACFR amount due to timing of passage of the legislation.
4	Percentages are based on FY 26/27 Proposed General Fund/GSD Budget excluding transfers from fund balance, debt management revenue and the repayment of the solid waste loan (combined $45,495,648). With investment pool earnings, the Emergency Reserve will be in the 7%-10% target and Operating Reserves is compliant with the 5-7% target.

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

	FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	CHANGE (%)
DEPARTMENTAL EXPENSES*				
ADMINISTRATIVE SERVICES	$ 16,009,491	$ 18,215,877	$ 2,206,386	13.78%
ADVISORY BOARDS & COMMISSIONS	519,822	574,242	54,420	10.47%
CITY COUNCIL	12,614,754	13,942,767	1,328,013	10.53%
CLERK OF THE COURT	1,526,257	1,534,165	7,908	0.52%
COURTS	5,128,176	6,892,260	1,764,084	34.40%
DOWNTOWN INVESTMENT AUTHORITY	746,336	735,960	(10,376)	-1.39%
ECONOMIC DEVELOPMENT	3,078,542	3,322,529	243,987	7.93%
EMPLOYEE SERVICES	7,308,731	7,488,107	179,376	2.45%
ETHICS, COMPLIANCE & OVERSIGHT	644,469	700,240	55,771	8.65%
FINANCE	17,191,785	18,306,815	1,115,030	6.49%
FIRE AND RESCUE	387,455,625	400,130,519	12,674,894	3.27%
GENERAL COUNSEL	149,978	156,330	6,352	4.24%
HEALTH ADMINISTRATOR	1,895,068	2,062,241	167,173	8.82%
INSPECTOR GENERAL	1,541,130	1,654,105	112,975	7.33%
JACKSONVILLE HUMAN RIGHTS COMMISSION	1,040,332	1,139,633	99,301	9.55%
MAYOR	4,864,399	5,551,230	686,831	14.12%
MEDICAL EXAMINER	7,098,044	7,908,992	810,948	11.42%
MILITARY AFFAIRS AND VETERANS	1,433,663	1,676,928	243,265	16.97%
NEIGHBORHOODS	12,243,629	12,295,668	52,039	0.43%
PARKS, RECREATION & COMMUNITY SVCS	57,211,570	58,747,814	1,536,244	2.69%
PLANNING AND DEVELOPMENT	4,599,011	4,874,965	275,954	6.00%
PUBLIC DEFENDER	1,509,142	1,022,989	(486,153)	-32.21%
PUBLIC LIBRARIES	41,534,423	45,745,274	4,210,851	10.14%
PUBLIC WORKS	63,475,277	69,391,535	5,916,258	9.32%
SHERIFF	637,971,998	673,613,389	35,641,391	5.59%
SPORTS AND ENTERTAINMENT	1,122,150	1,102,012	(20,138)	-1.79%
STATE ATTORNEY	2,841,154	3,557,478	716,324	25.21%
SUPERVISOR OF ELECTIONS	9,429,334	14,705,558	5,276,224	55.96%
TOTAL DEPARTMENTAL EXPENSES	**$ 1,302,184,290**	**$ 1,377,049,622**	**$ 74,865,332**	**5.75%**
NON-DEPARTMENTAL EXPENSES**				
CITYWIDE ACTIVITIES	$ 305,488,340	$ 330,959,376	$ 25,471,036	8.34%
RESERVES-CONTINGENCIES	35,673,195	4,114,866	(31,558,329)	-88.47%
INTER-LOCAL AGREEMENTS	2,877,791	3,009,643	131,852	4.58%
DEBT	123,952,217	121,379,716	(2,572,501)	-2.08%
TRANSFER OUT TO OTHER FUNDS	233,742,314	189,988,792	(43,753,522)	-18.72%
TOTAL NON-DEPARTMENTAL EXPENSES	**$ 701,733,857**	**$ 649,452,393**	**$ (52,281,464)**	**-7.45%**
TOTAL GENERAL FUND - GSD EXPENSES	**$ 2,003,918,147**	**$ 2,026,502,015**	**$ 22,583,868**	**1.13%**

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

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

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

		FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
ECONOMIC INVECTIVES						
*	11180 BLASIUS RD/FLEXCOLD	$ 534,658	$ 528,007	$ (6,651)	-1.24%	**1**
*	7G BEAVER STREET LLC 2024-686	-	188,337	188,337	NA	**2**
*	ARCADIA 2022-617	405,000	416,489	11,489	2.84%	**3**
*	AVION PARTNERS 2023-239	425,000	520,609	95,609	22.50%	**4**
*	BGFP – FREEZEPAK 2022-618	558,000	567,000	9,000	1.61%	**5**
*	CREEKSIDE AT TIMUQUANA – GREENLEAF 2024-036	4,969,900	-	(4,969,900)	-100.00%	**6**
*	DANONE 2022-862	403,000	380,000	(23,000)	-5.71%	**7**
*	DUN & BRADSTREET EMPLOYMENT CREATION INCENTIVE	522,000	586,500	64,500	12.36%	**8**
*	DUN & BRADSTREET HEADQUARTERS RETENTION	600,000	600,000	-	0.00%	**9**
*	DUVAL COUNTY FAIR ASSOCIATION (DCFA) 2024-285-E	1,500,000	-	(1,500,000)	-100.00%	**10**
*	ECONOMIC GRANT PROGRAM	5,823,130	2,444,515	(3,378,615)	-58.02%	**11**
*	EXEL INC DBA DHL SUPPLY 2023-603	-	347,000	347,000	NA	**12**
*	FLORIDA MECHANICAL SYSTEMS 2022-277	74,000	42,503	(31,497)	-42.56%	**13**
*	GENUINE GIANTS 2024-728	-	29,620	29,620	NA	**14**
*	HASKELL	-	337,500	337,500	NA	**15**
*	HILLMAN GROUP 2020-667-A	60,000	64,279	4,279	7.13%	**16**
*	INTERCONTINENTAL EXCHANGE 2024-836	-	500,000	500,000	NA	**17**
*	JOHNSON AND JOHNSON 2021-889	740,000	-	(740,000)	-100.00%	**18**
*	JULIETTE BALCONY 2025-183	2,560,000	-	(2,560,000)	-100.00%	**19**
*	KELCO CL PARK - HOME2SUITES	238,522	238,552	30	0.01%	**20**
*	PAYSAFE EMPLOYMENT CREATION	501,000	772,500	271,500	54.19%	**21**
*	PAYSAFE HQ RELOCATION	300,000	300,000	-	0.00%	**22**
*	PHX-JAX	1,000,000	154,000	(846,000)	-84.60%	**23**
*	QUALIFIED TARGET INDUSTRIES	313,050	156,500	(156,550)	-50.01%	**24**
*	REV GRT 2004-274 RAMCO	1,370,000	357,584	(1,012,416)	-73.90%	**25**
*	REV GRT 2016-285 AMAZON	800,000	1,105,528	305,528	38.19%	**25**
*	REV GRT 2016-791 UPTOWN RIVERCITY CROSSN	280,000	415,139	135,139	48.26%	**25**
*	SAM'S EAST 2023-332	260,000	277,297	17,297	6.65%	**26**
*	SYSCO 2025-481	-	547,980	547,980	NA	**27**
*	SPRINGFIELD MF PARTNERS 2022-905	1,000,000	329,000	(671,000)	-67.10%	**28**
*	TARGETED INDUSTRY PROGRAM	150,000	150,000	-	0.00%	**29**
TOTAL ECONOMIC INCENTIVES		**$ 25,387,260**	**$ 12,356,439**	**$ (13,030,821)**	**-51.33%**	
ALL OTHER CITYWIDE EXPENDITURES						
*	415 LIMIT PENSION COST	$ 36,000	$ 1	$ (35,999)	-100.00%	**30**
*	ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	**31**
*	ANNUAL INDEPENDENT AUDIT - LEGISLATIVE	429,500	444,500	15,000	3.49%	
*	ART IN PUBLIC PLACES - CULTURAL SERVICES	5,408	5,312	(96)	-1.78%	**32**
	ART IN PUBLIC PLACES - PERSONNEL COSTS	55,385	55,385	-	0.00%	**33**
	BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	4,739,612	4,646,558	(93,054)	-1.96%	**34**
	BUSINESS IMPROVEMENT DISTRICT	804,877	823,834	18,957	2.36%	**35**
*	CONTRIBUTION TO SHANDS JAX MEDICAL CENTER	56,000,000	56,000,000	-	0.00%	**36**
*	COOLING CENTERS	-	10,000	10,000	NA	**37**
	DIRECT CONTRACTS	6,671,281	7,386,338	715,057	10.72%	**38**
*	EMPLOYEE PARKING SUBSIDY	531,300	456,960	(74,340)	-13.99%	**39**
*	EMPLOYEE TRAVEL AND TRAINING EXPENSE	465,785	465,785	-	0.00%	**40**
*	FAMIS / BPREP ANNUAL MAINTENANCE	259,000	254,500	(4,500)	-1.74%	**41**
*	FILING FEE LOCAL ORD VIOLATION-PUBLIC DEFENDER	15,000	20,000	5,000	33.33%	**42**
*	FILING FEE LOCAL ORD VIOLATION-STATE ATTORNEY	52,000	52,000	-	0.00%	**43**
*	FLORIDA-FLORIDA STATE BASEBALL	55,000	55,000	-	0.00%	**44**

* - Not Scheduled to be discussed again during Budget Hearings.
** - Will be discussed during debt overview.

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

		FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
*	GATOR BOWL GAME	464,409	464,409	-	0.00%	45
*	INFANT MORTALITY	200,000	200,000	-	0.00%	46
	JACKSONVILLE CLASSICAL ACADEMY	300,000	-	(300,000)	-100.00%	47
*	JPA CONTRIBUTIONS TO-FR JPA	13,513,769	10,381,298	(3,132,471)	-23.18%	48
*	JFRD ONE TIME ENHANCEMENT - CO2 REMOVAL SYSTEM	-	2,000,000	2,000,000	NA	49
*	JSO - TENANT AND LEASEHOLD IMPROVEMENTS - BCBS	-	14,000,000	14,000,000	NA	49
*	JUVENILE JUSTICE	6,081,861	6,964,671	882,810	14.52%	50
*	LAPSE PERSONNEL LAPSE-CONTINGENCY	(4,914,206)	(5,286,804)	(372,598)	7.58%	51
*	LICENSE AGREEMENTS&FEES	69,265	99,525	30,260	43.69%	52
*	LOBBYIST FEES	120,000	120,000	-	0.00%	53
*	MANATEE STUDY	103,549	103,549	-	0.00%	54
*	MAYORAL TRANSITION	-	75,000	75,000	NA	
*	MEDICAID PROGRAM	22,746,000	23,720,241	974,241	4.28%	55
*	MUNICIPAL DUES & AFFILIATION	9,410	759,780	750,370	7974.18%	56
*	MUNICIPAL DUES AFFILIATION SEC 10 109	230,603	237,427	6,824	2.96%	56
*	NON-DEPARTMENTAL ALLOCATIONS	1,187,028	1,219,560	32,532	2.74%	57
*	NORTH FLORIDA REGIONAL COUNCIL	-	390,673	390,673	NA	58
	PSG - CULTURAL COUNCIL	6,944,615	6,944,615	-	0.00%	59
*	REFUND - TAXES OVERPAID,ERROR,CONTROVERSY	5,000	3,500	(1,500)	-30.00%	
*	RETIREE AND CLERK GROUP HEALTH SUBSIDY	-	1,811,573	1,811,573	NA	60
*	RIVERFRONT PARKS	-	1,257,749	1,257,749	NA	61
*	SPECIAL COMMITTEE ON DUVAL DOGE - 2% LAPSE	(1,607,491)	-	1,607,491	-100.00%	62
	STORMWATER 501C3 LOW INCOME SUBSIDY	1,485,303	1,537,828	52,525	3.54%	63
*	TAX DEED PURCHASES	80,000	50,000	(30,000)	-37.50%	64
*	TELEHEALTH	1,500,000	1,500,000	-	0.00%	65
*	TRANSPORTATION PLANNING ORGANIZATION	265,648	269,761	4,113	1.55%	66
*	UNFUNDED LIABILITY- SHERIFF - GEPP DB	8,594,261	9,567,471	973,210	11.32%	67
*	UNFUNDED LIABILITY - SHERIFF - POLICE & FIRE DB	59,968,915	66,278,839	6,309,924	10.52%	67
*	UNFUNDED LIABILITY - SHERIFF - CORRECTION OFFICER DB	15,808,262	17,589,159	1,780,897	11.27%	67
*	UNFUNDED LIABILITY - FIRE AND RESCUE - GEPP DB	1,807,468	2,007,258	199,790	11.05%	67
*	UNFUNDED LIABILITY - FIRE AND RESCUE - POLICE & FIRE DB	60,015,497	67,241,711	7,226,214	12.04%	67
*	UNFUNDED LIABILITY - ALL OTHER DEPARTMENTS - GEPP DB	13,289,277	14,705,481	1,416,204	10.66%	67
*	VACANCY POOL	-	1	1	NA	
*	WJCT LEASE PAYMENT	30,000	30,000	-	0.00%	
*	ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	68
	TOTAL ALL OTHER CITYWIDE EXPENDITURES	**$ 280,101,080**	**$ 318,602,937**	**$ 38,537,856**	**13.76%**	
	TOTAL CITYWIDE EXPENDITURES	**$ 305,488,340**	**$ 330,959,376**	**$ 25,507,035**	**8.35%**	

* - Not Scheduled to be discussed again during Budget Hearings.
** - Will be discussed during debt overview.

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

	FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
RESERVES-CONTINGENCIES					
* BUDGET STABILIZATION ACCOUNT	$ 1,059,243	$ -	$ (1,059,243)	-100.00%	**69**
* CITY COUNCIL STRATEGIC PLAN	-	10,019,591	10,019,591	NA	**70**
* CONTINGENCY FIND MATCH	3,060,000	2,968,515	(91,485)	-2.99%	**71**
* COUNCIL OPERATING CONTINGENCY	100,000	100,000	-	0.00%	
DIRECT CONTRACTS	1,335,320	1,500,000	164,680	12.33%	**38**
* RIVERFRONT PARKS	2,600,000	-	(2,600,000)	-100.00%	**61**
* SPECIAL COMMITTEE ON DUVAL DOGE - 2% LAPSE	(530,711)	-	530,711	-100.00%	**62**
* FEDERAL MATCHING GRANTS	6,944,496	6,079,056	(865,440)	-12.46%	**72**
* SPECIAL COMMITTEE ON DUVAL DOGE - 2% LAPSE CONTINGENCY	5,868,505	-	(5,868,505)	-100.00%	**62**
* SPECIAL COUNCIL RESERVE - PUBLIC SAFETY 2025-771-E	-	(26,000,000)	(26,000,000)	NA	**49**
* MAYORS EXECUTIVE OPER CONTINGENCY	100,000	100,000	-	0.00%	
* MUNICIPAL DUES & AFFILIATION	830,000	-	(830,000)	-100.00%	**56**
* CONTRIBUTIONS TO JTA	1,856,342	1,897,704	41,362	2.23%	**73**
* RESERVE - FEDERAL PROGRAMS	250,000	250,000	-	0.00%	**74**
PUBLIC SERVICE GRANTS	7,200,000	7,200,000	-	0.00%	
* YOUTH EMPOWERMENT CITY COUNCIL SPECIAL COMMITTEE	5,000,000	-	(5,000,000)	-100.00%	
TOTAL RESERVES-CONTINGENCIES	**$ 35,673,195**	**$ 4,114,866**	**$ (31,558,329)**	**-88.47%**	
INTER-LOCAL AGREEMENTS					
* ATLANTIC BEACH - CAPITAL ONLY	$ 9,000	$ 9,000	$ -	0.00%	
* ATLANTIC BCH LIFEGUARD/BEACH CLEAN-UP	290,420	299,133	8,713	3.00%	
* ATLANTIC AND NEPTUNE BEACH FIRE SERVICE	364,089	375,012	10,923	3.00%	
* BEACHES AND BALDWIN - SOLID WASTE DISPOSAL CHARGES	986,382	1,022,003	35,621	3.61%	
* JACKSONVILLE BEACH LIFEGUARD/BEACH CLEAN-UP	930,034	957,935	27,901	3.00%	
* NEPTUNE BEACH INTERLOCAL AGREEMENT	336,466	346,560	10,094	3.00%	
* SPECIAL COMMITTEE ON DUVAL DOGE - 2% LAPSE	(38,600)	-	38,600	-100.00%	**62**
TOTAL INTER-LOCAL AGREEMENTS	**$ 2,877,791**	**$ 3,009,643**	**$ 131,852**	**4.58%**	
DEBT **					
PRINCIPAL	$ 73,445,123	$ 64,215,354	$ (9,229,769)	-12.57%	**75**
INTEREST	50,502,094	57,163,362	6,661,268	13.19%	**75**
FISCAL AGENTS	5,000	1,000	(4,000)	-80.00%	**75**
TOTAL NON-DEPARTMENTAL DEBT	**$ 123,952,217**	**$ 121,379,716**	**$ (2,572,501)**	**-2.08%**	

* - Not Scheduled to be discussed again during Budget Hearings.
** - Will be discussed during debt overview.

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

	FY 25-26 COUNCIL APPROVED	FY 26-27 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
TRANSFER OUT TO OTHER FUNDS					
* AFFORDABLE HOUSING TRUST	$ -	$ 4,900,000	$ 4,900,000	NA	**76**
ANIMAL CARE AND PROTECTIVE SERVICES	295,759	313,054	17,295	5.85%	
ART IN PUBLIC PLACES TRUST	327,274	378,000	50,726	15.50%	
BEACH EROSION - LOCAL	500,000	500,000	-	0.00%	
CECIL COMMERCE CENTER	1,611,160	1,805,431	194,271	12.06%	
CIP AUTHORIZED - JSO WAREHOUSE CONSOLIDATION	-	10,000,000	10,000,000	NA	**49**
CITY VENUES	33,993,841	25,836,669	(8,157,172)	-24.00%	
COURT COST COURTHOUSE	-	211,647	211,647	NA	
COURT COSTS $65 FEE FS: 939 185	452,301	451,548	(753)	-0.17%	
EMERGENCY CONTINGENCY	780,000	-	(780,000)	-100.00%	
COMMUNITY BENEFITS AGREEMENT - EASTSIDE	4,000,000	4,000,000	-	0.00%	
COMMUNITY BENEFITS AGREEMENT - COUNCIL DISTRICT	14,000,000	-	(14,000,000)	-100.00%	
MULTIYEAR PROGRAMS AND INITIATIVES	-	400	400	NA	
EQUESTRIAN CENTER	563,249	655,642	92,393	16.40%	
GROUP HEALTH	21,485,229	-	(21,485,229)	-100.00%	
TRUST & AGENCY - MHOP FUNDING	600,000	600,000	-	0.00%	
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND	4,331,677	4,065,256	(266,421)	-6.15%	
HUGUENOT PARK	355,735	479,780	124,045	34.87%	
JACKSONVILLE UPWARD MOBILITY PROGRAM	461,000	328,275	(132,725)	-28.79%	
JOURNEY FORWARD	2,000,000	2,260,000	260,000	13.00%	
KHA OPERATIONS	56,470,767	57,175,322	704,555	1.25%	
LIBRARY CONFERENCE FACILITY TRUST	89,480	125,512	36,032	40.27%	
MOTOR VEHICLE INSPECTION	-	113,411	113,411	NA	
PROPERTY APPRAISER	13,266,764	14,322,108	1,055,344	7.95%	
RECORDING FEES TECHNOLOGY	482,348	530,630	48,282	10.01%	
SOLID WASTE DISPOSAL	51,995,648	36,102,622	(15,893,026)	-30.57%	
SPECIAL EVENTS	10,701,104	7,822,979	(2,878,125)	-26.90%	
TAX COLLECTOR	14,796,904	16,703,730	1,906,826	12.89%	
TEEN COURT	182,074	306,776	124,702	68.49%	
TOTAL TRANSFERS OUT TO OTHER FUNDS	**$ 233,742,314**	**$ 189,988,792**	**$ (43,753,522)**	**-18.72%**	
TOTAL NON-DEPARTMENTAL EXPENDITURES	**$ 701,733,857**	**$ 649,452,393**	**$ (52,245,465)**	**-7.45%**	

* - Not Scheduled to be discussed again during Budget Hearings.
** - Will be discussed during debt overview.

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

ECONOMIC INCENTIVES

1. Pursuant to Resolution 2023-15-A, this is funding for a recapture enhanced value (REV) grant to 11180 Blasius Road, LLC and Flexcold, LLC to assist in construction of a new facility.

2. Pursuant to Resolution 2024-686-A, this is funding for a recapture enhanced value (REV) grant to 7G Beaver Street to assist in construction of a new industrial building.

3. Pursuant to Resolution 2022-617-A, this is funding for a recapture enhanced value (REV) grant to Arcadia Cold Jacksonville, LLC to assist in construction of a new cold storage facility.

4. Pursuant to Ordinance 2023-239-E, this is funding for a recapture enhanced value (REV) grant to Avion MF Partners, LLC to assist in the development in a new multi-family apartment community on the north side of Jacksonville.

5. Pursuant to Resolution 2022-618-A, this is funding for a recapture enhanced value (REV) grant to BGFP Jacksonville, LLC to assist in the development of a new cold storage facility.

6. Pursuant to Ordinance 2024-36-E, this was funding for a redevelopment agreement between the Downtown Investment Authority and Creekside at Timuquana, LLC consisting of a $2,027,100 Historic Preservation Restoration and Rehabilitation Forgivable Loan ("HPRR Loan"), a $1,948,800 Code Compliance Renovations Forgivable Loan ("CCR Loan"), and a $994,000 Deferred Principal Loan ("DPRP Loan") to support the renovation and rehabilitation of a historic building located at 208 N. Laura Street.

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

8. Per Resolution 2021-346-A, the City will provide an employee creation grant to Dun and Bradstreet, Inc. in the maximum amount of $3,000,000 and paid based on the number of new jobs created.

9. Per Resolution 2021-346-A, the City will provide a $12 million employee retention grant to Dun and Bradstreet, Inc. in annual installments of $600,000 over a twenty year period.

10. Pursuant to City Ordinance 2024-285-E, this funding was for the relocation of the Greater Jacksonville Agricultural Fair to a new City-owned site adjacent to the Equestrian Center on Normandy Boulevard. A $1.5 million development loan and a $1.5 million completion grant were authorized. This represented the completion grant funding.

(Continues on Next Page)

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

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

Company name	**FY 2025/26 Approved Budget**	**FY 2026/27 Proposed Budget**
Amazon 2	$ 730,000	$ 650,017
Anheuser Busch Co.	1,100,000	958,176
City Facilities Management	20,000	18,499
CMC Steel	60,000	75,981
Goodrich Corp	108,000	106,557
JinkoSolar	340,000	3,135
Johnson and Johnson (2013)*	1,015,130	-
Preferred Freezer*	220,000	-
Ulta	320,000	113,275
United States Gypsum Comp*	180,000	-
UPS (2020)*	1,180,000	-
Wayfair	550,000	518,875
Total	**$ 5,823,130**	**$ 2,444,515**

* - Project was paid off or completed and does not need any future funding.

12. Pursuant to Resolution 2023-603-A, this is funding for a recapture enhanced value (REV) grant to Exel Inc dba DHL Supply to assist with the construction of building improvements for distribution operations.

13. Pursuant to Resolution 2022-277-A, this is funding for a recapture enhanced value (REV) grant to Florida Mechanical Systems, Inc. to assist in construction of a new office and administrative facility.

14. Pursuant to Ordinance 2024-728-E, this is funding for a recapture enhanced value (REV) grant to Genuine Giants to assist with renovating and expanding existing facilities.

15. Pursuant to Resolution 2024-946-A, this is funding for a recapture enhanced value (REV) grant to Haskell to assist with relocation of the company’s international headquarters to the Southbank of downtown Jacksonville.

16. Pursuant to Resolution 2020-667-A, this is funding for a recapture enhanced value (REV) grant to Hillman Group, Inc. to support the expansion of company’s operations at its existing distribution facility.

17. Pursuant to Resolution 2024-836-A, this is funding for a recapture enhanced value (REV) grant to Intercontinental Exchange to support the establishment of company’s mortgage technology division national headquarters at a new facility located in Jacksonville.

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

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

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

20. Pursuant to Ordinance 2022-316-E, this represents funding for the annual payment for a $2,385,220 economic development agreement between the City, the DIA and Kelco CL Park, LLC (Home2Suites) for the construction of a select service, extended stay hotel on Park Street in the Brooklyn district.

21. Per Resolution 2022-863-A, the City will provide an employee creation grant to Paysafe Payment Processing Solutions, LLC in the maximum amount of $3,600,000 and paid based on the number of new jobs created.

22. Per Resolution 2022-863-A, this is funding for a relocation grant to move the Paysafe Payment Processing Solutions, LLC headquarters to Jacksonville. The grant totals $1,500,000 and is to be paid in five installments. FY 2027/28 is the planned last payment.

23. Pursuant to Resolution 2024-418-A, this represents funding for an economic development agreement between the City and FOC QOF, LLC related to restoration and renovation of several properties in north Springfield collectively known as the Phoenix Arts & Innovation District (PHX-JAX).

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

Company name	**FY 2025/26 Approved Budget**	**FY 2026/27 Proposed Budget**
Availity*	$ 34,200	$ -
Bonelli*	21,850	-
Cantor Fitzerald Securities	24,000	24,000
Fincantieri Marine Systems	61,250	72,500
FIS	60,000	60,000
Goodrich Corp*	19,500	-
SoFi*	71,475	-
Sungard Avantgard/FIS (2015)*	12,825	-
UPS (2019)*	7,950	-
Total	**$ 313,050**	**$ 156,500**

* - Project was paid off or completed and does not need any future funding.

25. These recapture enhanced value (REV) grants were housed in JIA CRA in the past, and with sunset of JIA CRA are now housed in non-departmental expenditures.

26. Pursuant to Resolution 2023-332-A, this is funding for a recapture enhanced value (REV) grant to assist in construction of a new facility.

27. Pursuant to Resolution 2025-481-A, this is funding for a recapture enhanced value (REV) grant to support the expansion of company's existing distribution facility.

28. Pursuant to Ordinance 2022-905-E, this represents funding for an economic development agreement between the City and Springfield MF Partners, LLC related to the construction of an apartment community in Springfield.

29. Targeted Industry Program grants are 100% City funded. The proposed amounts are for grants to the following organizations:

Company name	**FY 2025/26 Approved Budget**	**FY 2026/27 Proposed Budget**
Allegis Group*	$ 150,000	$ 150,000
Total	**$ 150,000**	**$ 150,000**

* Resolution 2022-449-A approved $1,500 per new job incentive with a maximum of 500 jobs to be created by December 31, 2026

ALL OTHER CITYWIDE EXPENDITURES

30. Pursuant to Section 120.401 of the Ordinance Code, the City is required to pay to eligible payees of the Jacksonville Retirement System certain benefits that exceed, and otherwise would be reduced by, the limitations on benefits imposed by Section 415(b) of the Internal Revenue Code. Only $1 is budgeted due to no actual expenses being recorded in the current and previous fiscal years.

31. This funding is provided to Gateway Community Services Inc. to support alcoholic rehabilitation programs.

32. This amount is for the insurance and repairs/maintenance related to the art in public places activity.

33. This amount is for the personnel costs related to the art in public places activity.

34. This amount represents 50% of the Surplus Gas Tax Revenues (Constitutional Gas Tax) that are transferred to the fiscal agent based on the interlocal agreement with JTA.

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

36. This is the annual payment to Shands Medical Center for indigent health care.

37. This funding was added for all departments to use for overtime when cooling centers are activated.

38. These will be discussed in the Direct Contract handout.

39. This represents a subsidy to Public Parking to allow City Employees to receive discounted parking rates at the City's parking garages pursuant to Section 122.202 of the Municipal Code. The decrease is due to a decrease in City parkers in the garage by the Main Library.

40. This represents the budgeted employee travel and training expenses for Mayoral reporting Departments.

41. This represents the amount paid for continued access and use of system to be able to access historical financial information by City employees.

42. The City is contractually required to reimburse the Public Defender for defending violations of special laws or county ordinances.

43. The City is contractually required to reimburse the State Attorney for prosecuting violations of special laws or county ordinances. The amount is limited to $52,000 per year, but it may change based upon the State Attorney's estimate of the hours required to handle the projected workload.

44. This is the City's part of the team guarantee payments for the Florida vs. Florida State baseball game per the memorandum of understanding (MOU) between the City and Gator Bowl Sports.

45. This funding is for the Gator Bowl. The new agreement is being finalized. **See Recommendation #1 below.**

46. This funding is for the Northeast Florida Healthy Start Coalition Infant Mortality Community Health Workers program. This was a Mayor’s Task Force initiative that was bid out.

47. The $300,000 was for COJ’s share of additional costs associated with the remediation of grounds beneath the gym at 2043 Forest Street (Jacksonville Classical Academy) associated with the agreement with Vestcor Family Foundation approved pursuant to 2023-504-E.

48. Pursuant to an interlocal agreement, the City provides a contribution to JPA each year consisting of:
    - $800,000 capital contribution
    - A portion of telecommunications tax monies totaling $6,351,903 for FY 2026/27, and
    - A quarter mill from JEA's electric contribution to the City totaling $3,229,395 for FY 2026/27 based on 1/4 mill of net kWH.

    The decrease is mainly due to FY 25/26 funding the City’s final $2.5 million to support the raising of the Fulton Cut crossing electric lines (Ordinance 2022-874-E and 2025-194-E). Total City funding for the project is $34.5 million including a $5 million contingency.

49. Ordinance 2025-771-E approved $26.0 million of one-time funding for public safety being set to the side and stated. "*The purpose of the appropriation in Section 1 is to set aside funds* <u>*in Fiscal Year 2025-2026*</u> *so they will be available for the City's public safety providers should the need arise to support their services and/or operations. It is the City Council's express intention and desire that the funds appropriated herein to the designated public safety contingency shall be used for personnel and related expenses of the City's public safety providers, including but not limited to, costs for salaries and benefits.*" The budget proposes using this one-time source to fund three one-time JSO / JFRD items in FY 202627, which are:
    - JFRD - CO2 Removal System - $2,000,000 (saves approximately $500,000 if borrowed for and paid back over five years),
    - JSO - Transfer to CIP Fund for JSO Warehouse Consolidation Project $10,000,000 (saves approximately $800,000 if borrowed and paid back over 20 years)
    - JSO Tenant and Leasehold Improvements - $14,000,000 (saves approximately $1.5 million per year over the life of the lease avoiding interest costs of $10 million).

    These uses avoid future recurring costs of approximately $2.8 million in lieu of debt and increased rent costs.

50. The City is required to contribute funding to the State of Florida for the operation of the Department of Juvenile Justice detention centers. This amount represents the estimated amount by the Budget Office. **See Recommendation 2 below.**

51. The personnel lapse represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days positions are vacant, and average salary for all GSD departments except JSO, which has its lapse placed directly in its budget.

52. This funding is mostly for zoom licenses for the State Attorney's Office and the City's employees.

53. Funding for lobbyist fees are budgeted annually. We will have a recommendation to address this amount when the Finance Department is up in Meeting #2.

54. This funding is for the contract with Jacksonville University for the continuing of manatee protection studies.

55. This amount represents the County's share of costs for Medicaid recipients as estimated by the State of Florida. The increase is due to an increase in the shared costs.

(Continues on Next Page)

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

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

Organization	**FY 2025/26 Approved Budget**	**FY 2026/27 Proposed Budget**
Government Finance Officers Association	$7,500	$7,500
Jacksonville Black Chamber of Commerce	40,000	0
Jacksonville Hispanic Chamber of Commerce	40,000	0
Jacksonville Regional Chamber of Commerce	750,000	750,000
Sister Cities International	1,910	2,280
Total	**$839,410**	**$759,780**

Organization / Municode Section 10.109	**FY 2025/26 Approved Budget**	**FY 2026/27 Proposed Budget**
Florida Association of Counties	$112,791	$110,915
Florida League of Cities	65,749	72,488
National Association of Counties	19,878	19,878
National League of Cities	32,185	34,146
Total	**$230,603**	**$237,427**

57. This is an allocation mostly for the internal service charges for various items (utility consumption, building maintenance, security, etc.) that are not specifically linked to a specific occupant (common areas, unoccupied buildings, etc.).

58. This amount represents a contribution to Northeast Florida Regional Council. The FY 2025/26 contribution was funded via Ordinance 2025-716-E.

59. This represents the funding being appropriated to the Cultural Council for the Cultural Service Grant (CSG) program in FY 2025/26. The CSG Committee makes recommendations for allocation of the lump sum appropriation to the CSG Board of Directors who make a final determination. This combined with item #33 is the $7 million in funding to the Cultural Council.

60. This represents a one-time subsidy from the General Fund for retirees and the Clerk’s state funded employees of $1,811,573. The actual costs to cover the retirees and the Clerk’s state side employees are actually $2,003,127 and $1,550,008, respectively. However, the pharmacy rebate for the first quarter of calendar year 2027 of $1,741,562 is being used to reduce the contribution from the General Fund.

61. Pursuant to Ordinance 2026-552, this is funding for Jacksonville Riverfront Alliance, Inc. for operation and management of downtown riverfront parks. This will be discussed further in the Parks, Recreation and Community Services Budget.

62. These represent the non-departmental lapse that was placed into the Special Committee on Duval DOGE – 2% Lapse designated contingency.

63. This amount represents a stormwater fee subsidy for low-income residents and 501(c)(3) organizations.

64. This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process. The decrease is due to the fact that no expense was posted in this line item for FY 2024/25 and FY 2025/26.

65. The budget proposes to keep telehealth funding flat with the current year budget.

66. This amount represents a contribution to the North Florida Transportation Planning Organization established by the interlocal agreement between FDOT and various parties. The City pays 25 cents per capita for the Duval County population.

67. This amount represents the General Fund's contribution to the City's pension plans for the unfunded liability broken down by department.

68. This is an annual appropriation to the Jacksonville Zoological Society that runs the operations at the City-owned zoo based on the agreement with the City.

RESERVES - CONTINGENCIES

69. This was funding placed in a designated contingency by City Council during the FY 2025/26 budget process to address any issue that came up during the year and to fall to Operating Reserves if not utilized.

70. Pursuant to Resolution 2026-42-A, this represents funding for the City Council's strategic plan, which represents 0.5% of the FY 2025/26 Operating Budget pursuant to Section 106.110 of the Municipal Code.

71. This amount represents the City's General Fund match for the FIND grant (Ordinance 2026-32-E). The projects funded by this grant can be found on Schedule B1c of the Budget Ordinance (2026-504). There is $511,485 being funded by fund investment pool earnings within the Grant Capital Improvement Projects Fund (Fund 31101).

72. This amount is to provide the local match for State and Federal continuation grants listed on Schedule B1b of the Budget Ordinance (2026-504).

73. This is the designated contingency for a contribution to JTA for the Community Transportation Coordinator (CTC) program pursuant to the interlocal agreement. This will be brought above the line with Ordinance 2026-514.

74. This amount is to provide the local match for the provisional State and Federal grants that may come up throughout the fiscal year.

DEBT

75. This represents non-departmental principal and interest payments. See Debt overview for all debt.

TRANSFERS OUT TO OTHER FUNDS

76. Per the Administration, the request is for $4.9 million to be transferred to the Affordable Housing Trust for the following programs:
    - COJ Downpayment Assistance Home-Ownership Program ($1.5 million),
    - Local Capital Stack for Attainable Housing Program ($2.4 million)
    - Attainable Housing Tap Fee Fund ($1 million).

    See Recommendation #3.

RECOMMENDATIONS:

1. We recommend placing the $464,409 in Gator Bowl funding below the line until the new contract is approved by City Council. This will have no impact on the Special Council Contingency.

2. We recommend reducing Juvenile Justice funding by $1,261,778 to $5,702,893 based on the state providing the required contribution amount for July 1, 2026 through June 30, 2027. This will have a positive impact to Special Council Contingency of $1,261,778.

3. We recommend moving $4,900,000 in funding for the Affordable Housing Trust to a Designated Contingency pending the legislation being filed related to the changes on how this fund will be set up. These funds can be moved out of the designated contingency with the upcoming separate legislation. This will have no impact on the Special Council Contingency.

These recommendations have a positive impact on special council contingency of $1,261,778.

REVENUE	FY 2025/26 Council Approved	FY 2026/27 Mayor Proposed	Dollar Change	% Change
Transfers From Other Funds				
Community Benefits Agreement - Eastside	$ 4,000,000	$ 4,000,000	$ -	0.0%
Community Benefits Agreement - Council Districts	14,000,000	-	(14,000,000)	
Economic Incentives	-	400	400	-100.0%
TOTAL REVENUE	$ 18,000,000	$ 4,000,400	$ (13,999,600)	-78.0%
EXPENDITURES				
Community Benefits Agreement - Eastside				
Salaries	$ -	$ 198,016	$ 198,016	N/A
Pension Costs	-	23,762	23,762	N/A
Employer Provided Benefits	-	36,114	36,114	N/A
Insurance Costs and Premiums - Allocations	-	835	835	N/A
Other Operating Expenses	-	4,626	4,626	N/A
Contingencies	4,000,000	3,736,647	(263,353)	-6.6%
Transfers to Other Funds	-	-	-	N/A
Total Community Benefits Agreement - Eastside	$ 4,000,000	$ 4,000,000	$ -	0.0%
Community Benefits Agreement - Council Districts				
Contingencies	$ 12,750,000	$ -	$ (12,750,000)	N/A
Transfers to Other Funds	1,250,000	-	(1,250,000)	N/A
Total Community Benefits Agreement - Council Districts	$ 14,000,000	$ -	$ (14,000,000)	N/A
Economic Incentives				
Economic Incentives	$ -	$ 8,123,343	$ 8,123,343	n/a
Contingencies	-	(8,122,943)	(8,122,943)	n/a
Total Economic Incentives	$ -	$ 400	$ 400	-100.0%
TOTAL EXPENDITURES	$ 18,000,000	$ 4,000,400	$ (13,999,600)	-77.8%

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
FINANCE
MULTIYEAR PROGRAMS AND INITIATIVES (FUND 00129)

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

BACKGROUND:
This all-years fund is being used as part of the annual budget process to house funding for multiyear programs and initiatives, including funding required pursuant to the supplemental Jacksonville Stadium Community Benefits Agreement ("Community Benefits Agreement") approved by City Council in ordinance 2024-905-E and economic incentives approved by City Council.

REVENUES:
1. Transfers From Other Funds:
   - Community Benefits Agreement - Eastside – This is the required City funding for the Eastside pursuant to the Community Benefits Agreement.
   - Community Benefits Agreement - Council Districts – This was the required City funding in FY 2025/26 for the Council Districts pursuant to the Community Benefits Agreement.
   - Economic Incentives – This represents the $400 in funding needed from the General Fund/GSD to fully fund the economic incentives in this fund.

EXPENDITURES:
<u>Community Benefits Agreement - Eastside</u>
1. Salaries:
   - The $198,016 is for salaries for three new positions. Two positions were added as part of Ordinance 2026-312-E during FY 2025/26 and one is being added in the proposed budget.

2. Pension Costs:
   - The $23,762 is the pension cost for three new employees.

3. Employer Provided Benefits:
   - The $36,114 is mostly for health insurance for three new employees.

4. Insurance Costs and Premiums – Allocations:
   - The $835 is for the General Liability insurance related to the three new employees.

5. Other Operating Expenses:
   - The $4,626 is for other operating supplies of $2,500, $1,000 for miscellaneous services and charges, $726 for office suppliers, and $400 for local mileage related to the three new employees.

6. Contingencies:
   - The $3,736,647 is the remaining portion of the $4 million in funding for the Eastside Grants Program. This should be brought above the line for use as part of the Budget Ordinance or via separate legislation.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
FINANCE
MULTIYEAR PROGRAMS AND INITIATIVES (FUND 00129)

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

Community Benefits Agreement – Council Districts
This represented the funding in the FY 2025/26 budget for the Council Districts required by the Community Benefits Agreement with the Jaguars.

Economic Incentives:
This represents the funding of the following economic incentives at these amounts:

- $2,422,343 for Osprey River LLC N4 2024-495
- $1,062,000 for 721 Pearl St Garage LLC N5 2024-495
- $4,639,000 for Jax Porter LLC N11 2024-495

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
The employee cap was increased by 3 positions that are being added to assist with grants and contract compliance monitoring related to the Eastside Grants Program funding:

- Two positions were added as part of the Ordinance 2026-312-E
- One position is proposed to be added as part of the budget.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED BUDGET FY 2026/27
ANALYSIS OF BUDGETED DEBT SERVICE

Fund	Account Title	FY 2025/26 Council Approved Budget	FY 2026/27 Mayor's Proposed Budget	Change From FY 2025/26	Explanation
General Fund/GSD (Fund 00111):					
21122	2019A Spec Rev (ref 2008A/B Cap Proj)	$ 7,370,315	$ 7,376,998	$ 6,683	
21123	2019A (ref 2009A ETR)	$ 2,180,753	$ 2,164,212	(16,541)	
21125	2017A Spec Rev	$ 3,185,525	$ 3,179,587	(5,938)	
21126	2020C Spec Rev - Courthouse Debt (ref SRB 2011A)	$ 2,078,757	$ 2,079,285	528	
21127	2022A Spec Rev (partial ref of SRB 2012C)	$ 10,201,670	$ 7,438,766	(2,762,904)	The decrease is mostly due to a scheduled decrease in the principal payment.
21130	2023A Spec Rev (ref SRB 2013A (ref '09C / '10A MTN)	$ 1,149,137	$ 1,489,469	340,332	The increase is due to a scheduled increase in principal and interest payments. See recommendation #1 below.
21131	2024 Spec Rev (ref SRB 2014, ETR 2005A, and 2006A)	$ 4,457,489	$ 4,453,724	(3,765)	
21132	2016A Spec Rev (ref SRB 2009C, SRB 2010A, SRB 2012B)	$ 4,669,287	$ 4,301,337	(367,950)	The decrease is due to a scheduled decrease in principal and interest payments.
45103	2019A Spec Rev (ref 2008A/B Cap Proj) 2024 Spec Rev (ref SRB 2014)	$ 157,538	$ 157,152	(386)	
Total Non-Debt Management Fund - GSD Debt Service		**$ 35,450,471**	**$ 32,640,530**	**$ (2,809,941)**	
Debt Management Fund - GSD Debt Service		$ 89,208,490	$ 89,034,186	(174,304)	
Fiscal Charges - GSD Debt Service		$ 5,000	$ 1,000	(4,000)	
Total Budgeted - GSD Debt Service		**$ 124,663,961**	**$ 121,675,716**	**$ (2,988,245)**	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		150,074,366	75,889,032	(74,185,334)	The is due to several Better Jacksonville Plan bonds that were scheduled to be paid off during FY 2025/26.
Total Budgeted Debt Service		**$ 274,738,327**	**$ 197,564,748**	**$ (77,173,579)**	

Recommendations:

1. We recommend switching $2,288,856 in principal and $1,298,927 interest from Fund 21131 to Fund 21130 to properly account for where the debt is paid from.
2. We recommend switching the transfer of debt service payments of $1,348,438 in principal and $1,028,694 in interest to Fund 57111 to budget the debt service transfer going to the correct fund.
3. We recommend correcting the subobjects used for the transfers out of Fund 46101 and in to Fund 47105.

These recommendations have no impact on the Special Council Contingency and are reflected in the amounts above.

General Fund Operating Fund
Revenue and Expenditure Projections
FY 2027 - 2031

Revenue

Category	FY27 Proposed	Forecasted FY28	Forecasted FY29	Forecasted FY30	Forecasted FY31
Ad Valorem Taxes	1,248,182,739	1,311,235,089	1,377,394,158	1,446,808,213	1,519,631,988
Utility Service Tax	122,854,579	125,301,133	127,799,229	130,350,042	132,954,777
Communication Service Tax	31,679,081	31,995,872	32,315,831	32,638,989	32,965,379
Other Taxes	8,509,592	8,521,976	8,534,484	8,547,117	8,559,877
Permits and Fees	572,489	551,977	532,491	513,979	496,393
Franchise Fees	53,222,633	54,106,962	55,035,718	56,013,368	57,044,887
Intergovernmental Revenue	613,992	659,134	707,888	760,542	817,408
State Shared Revenue	225,952,033	229,863,102	233,867,915	237,969,010	242,169,005
Charges for Services	26,981,482	27,059,296	27,436,593	27,592,518	28,046,799
Revenue From City Agencies	9,532,209	10,008,819	10,509,260	11,034,723	11,586,460
Net Transport Revenue	40,142,173	40,349,752	40,543,486	40,724,315	40,893,207
Fines and Forfeits	1,225,791	1,222,702	1,220,051	1,217,807	1,215,946
Miscellaneous Revenue	19,197,201	18,337,433	18,136,800	17,998,986	17,921,358
Investment Pool / Interest Earnings	24,724,017	24,724,017	24,724,017	24,724,017	24,724,017
Transfers From Other Funds	16,135,037	640,391	646,971	655,650	669,541
General Fund Loan	**45,495,648**	**36,102,622**	**22,795,990**	**13,189,290**	**7,411,217**
Contribution From Local Units	151,481,319	153,549,236	155,671,135	157,849,554	160,087,175
Total Revenue:	**2,026,502,015**	**2,074,229,513**	**2,137,872,017**	**2,208,588,120**	**2,287,195,434**

Expenditures

Category	FY27 Proposed	Forecasted FY28	Forecasted FY29	Forecasted FY30	Forecasted FY31
Salaries	764,455,102	798,926,407	821,549,042	842,928,562	864,903,480
Calculated Vacancy Rate Contra Expense	(14,536,952)	(14,973,060)	(15,422,252)	(15,884,919)	(16,361,467)
Pension Costs	284,535,410	287,455,265	272,809,769	260,510,400	253,172,484
Pension Costs - PSDC / FRS	48,054,789	79,625,208	82,711,350	85,181,654	87,725,894
Employer Provided Benefits	109,511,053	120,545,745	128,226,869	135,809,114	143,641,308
Internal Service Charges	152,064,787	160,218,192	168,628,572	177,611,791	187,232,115
Inter-Departmental Billing	391,111	394,604	414,334	435,051	456,804
Insurance Costs and Premiums	22,235	22,235	22,235	22,235	22,235
Insurance Costs and Premiums - Allocations	15,555,606	15,883,809	16,192,645	16,507,657	16,828,970
Professional and Contractual Services	93,434,030	96,353,749	99,374,273	102,499,995	105,734,872
Other Operating Expenses	120,097,635	126,440,801	133,090,970	140,026,318	148,022,708
Library Materials	4,894,248	4,894,248	4,894,248	4,894,248	4,894,248
Capital Outlay	16,896,112	896,100	896,100	676,000	676,000
Debt Service	32,647,030	34,388,143	34,352,288	34,510,586	32,403,435
Payment to Fiscal Agents	4,646,558	4,650,000	4,650,000	4,650,000	4,650,000
Debt Management Fund Repayments	89,034,186	97,760,764	109,247,103	119,445,257	139,044,511
Grants, Aids & Contributions	86,454,535	75,827,387	76,313,638	76,802,252	77,293,296
Economic Incentives	12,356,439	29,865,888	39,951,313	55,273,940	27,096,171
Supervision Allocation	(2,691,505)	(2,745,335)	(2,800,242)	(2,856,247)	(2,913,372)
Indirect Cost	1,594,929	1,642,777	1,692,060	1,742,822	1,795,107
Contingencies	6,714,587	31,250,000	31,250,000	31,250,000	31,250,000
Transfers to Other Funds	164,267,468	181,056,400	194,350,742	200,343,979	196,739,270
General Fund - Loan / Loan Repayment	36,102,622	22,795,990	13,189,290	7,411,217	5,855,479
Total Expenditures:	**2,026,502,015**	**2,153,175,317**	**2,215,584,347**	**2,279,791,912**	**2,310,163,549**
Surplus / (Gap):	**0.00**	**(78,945,804)**	**(77,712,330)**	**(71,203,792)**	**(22,968,115)**

Revised Schedule B3

Notes:

Revenue

Impact of any potential future property tax referendum is not part of this analysis.

Personnel Costs

Projection contemplates a 3% public safety wage increase for FY 28 - FY 31

Projection contemplates a 2% non-public safety wage increase for FY 29 - FY 31

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

Does not include potential impact of PFPF participants leaving to join FRS nor impact of hire FRS participants being added.

Assumes all public safety defined contribution positions move to FRS

Economic Incentives

Assumes proposed FY 25 funding of $33,958,000 will be applied to applicable agreements

Annual economic incentives (REV / QTI / Other)

FY27 Proposed	FY28	FY29	FY30	FY31
12,356,439	16,377,688	13,990,513	13,223,940	13,296,171

One-time economic incentives (forgivable loans / balloon loans / completion grants)

	FY28	FY29	FY30	FY31
In forecast (net of set-aside funding):	**13,488,200**	**25,960,800**	**42,050,000**	**13,800,000**
Total:	47,446,200	25,960,800	42,050,000	13,800,000

Economic Incentives by Company / Org	FY28	FY29	FY30	FY31
Campbell Cove (Housing)	5,000,000			
FOC QOF, LLC	2,000,000			
Gateway N4 - Osprey River	2,606,000			
Gateway N5	844,000			
Gateway N7 – Publix/Apt Building			28,250,000	
Gateway N8	19,396,200	6,160,800		
Lofts at Southbank (Housing Division Oversight)		6,000,000		
Tracy Justina Ricker TC LLC	3,800,000			
UF Health and Financial Tech Graduate Education Center	12,500,000	12,500,000	12,500,000	12,500,000
Winn Dixie 2026-326	1,300,000	1,300,000	1,300,000	1,300,000

Contingencies

FY 27 proposed includes the use of the FY 26 $26 million public safety contingency.

FY 28 - FY 31 amount includes $10 million for unidentified City Council priorities.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
SCHEDULE B3 – 5 YEAR FORECAST

RECOMMENDATION:
Revise B3 to be consistent with the schedule on the prior two pages that correct some economic incentive amounts to the current best estimates.

This will have no impact on the Special Council Contingency.

COMMENTS ON REVISED SCHEDULE B3:

- **Ad Valorem Taxes** –
  - The property taxes do not take into account the potential impact of property tax changes proposed under Amendment 3 that will be voted on in November. While preparing the June 1, preliminary tax roll, the Property Appraiser calculated the impact of the homestead exemption increase to $150,000 and the 5% Non-Homestead Cap to be $193 million (would be FY 27/28) and the impact of the homestead exemption being increased to $250,000 and the 5% Non-Homestead Cap to be $300 million (FY 28/29 and future years). This equates to a $1.1 billion impact over the four years based on the June 1 preliminary tax values.
  - The property taxes are based on an annual growth of 5% per year in collections, which is consistent with recent years. However, if the growth rate was only 4%, this would reduce revenue growth by $13-$17 million, which would reduce projected revenue by $59 million in FY 2030/31. The cumulative impact over the 4 years would be $140 million.

- **Salaries** – As noted on Schedule B3, there are salary increases programmed for each year.
  - For Public Safety unions a 3% increase is added in for each year since there is not a collective bargaining agreement in place. Each 1% equates to $5 million in costs per year. So, if the salary increases were 4% instead of 3%, the cumulative impact would be over $50 million over the four out years.
  - For employees not in a Public Safety union, 3% is factored in for FY 27/28 based on the collective bargaining agreements and 2% is utilized for the other years. Each 1% equates to $1.75 million in costs per year. So, if the salary increases were 3% instead of 2% for the three non-collective bargained years, the cumulative impact would be over $11 million over the three out years.

- **Pension Costs – PSDC/FRS** –
  - The schedule is based on all current Defined Contribution members switching to FRS but does not factor in any Defined Benefit members switching to FRS. While this is possible, some Defined Contribution members may elect to stay with the plan, which would reduce the cost, and some Defined Benefit members may elect to switch to FRS, which would increase the cost.
  - What is known is that members in DROP scheduled for departure during those out years will result in more participants in FRS based on that turnover at a minimum as any new hire after implementation of FRS will be required to join FRS. There is an average of about 110 DROP participants per year scheduled to leave the Defined

Benefit plan over the next four years. Each of the 110 DROP groups would add at a minimum $1.2 million per year in FRS and Social Security costs based on the lowest base salary in FY 2026/27 with no COLAs. This does not even factor in the impact of overtime, leave sell back, and other line items that are pensionable under FRS. As noted in our analysis at the time the collective bargaining agreements were approved, there will be over a $100 million annual impact of switching to FRS from the Public Safety Defined Contribution Plan.

- **Group Health (part of Employer Provided Benefits)** –
  - The schedule reflects a $60 per month per year increase in costs for Public Safety union employees consistent with recent increases and a 6% increase per year in employer premium costs for all other employees.

- **Economic Incentives** –
  - General Fund/GSD operating revenue is shown as covering a total of $95 million in one-time and/or completion grants over the four-year period. Given the passage of Ordinance 2026-213-E, it is likely not all of this will be needed to cover these grants; however, given there could also be other items approved, this does provide a reasonable representation of what might be expected.

Council Auditor's Office
Mayor's Proposed Budget 2026/2027
Public Service Grant Funding

	2025/2026 Council Approved Budget	2026/2027 Mayor's Proposed Budget	$ Change 2026/2027 from 2025/2026	% Change 2026/2027 from 2025/2026	F/N
NOTE: This is the only review of Public Service Grant funding.					
GENERAL FUND/GSD					
PUBLIC SERVICE GRANT COUNCIL					
Acute	$ 2,450,000	$ 2,088,000	$ (362,000)	-14.78%	
Prevention	2,100,000	2,448,000	348,000	16.57%	
Self-Sufficiency	2,450,000	2,448,000	(2,000)	-0.08%	
Micro-Grant Pilot Program	200,000	216,000	16,000	8.00%	**(A)**
TOTAL PUBLIC SERVICE GRANT COUNCIL	**$ 7,200,000**	**$ 7,200,000**	**$ -**	**0.00%**	**(A), (B)**
CULTURAL COUNCIL GRANTS					
Cultural Council of Greater Jacksonville - Regrants	$ 6,007,092	$ 6,007,092	$ -	0.00%	**(C)**
Cultural Council of Greater Jacksonville - Administration	937,523	937,523	-	0.00%	**(D)**
Cultural Council of Greater Jacksonville - Art in Public Places	55,385	55,385	-	0.00%	**(E)**
TOTAL CULTURAL COUNCIL GRANTS	**$ 7,000,000**	**$ 7,000,000**	**$ -**	**0.00%**	
TOTAL PUBLIC SERVICE GRANT COUNCIL AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	**$ 14,200,000**	**$ 14,200,000**	**$ -**	**0.00%**	

FOOTNOTES:

(A) FY 26/27 categories of Most Vulnerable Persons and Needs as approved by Ordinance 2026-138-E are as follows:

1. Acute - 29% (Previously 34.03%)
2. Prevention - 34% (Previously 29.16%)
3. Self-Sufficiency - 34% (Previously 34.03%)
4. Micro-Grant Pilot Program - 3% (Previously 2.78%)

Pursuant to 2026-509, the City Council shall review and approve the procedures for determination of eligibility and review, evaluation and scoring of Micro-Grants applications prior to distribution.

Based on information provided by the Grants and Contract Compliance Division, the following is a summary of the PSG applications accepted for award scoring purposes. Pursuant to 2026-138-E, excess funding within a category may be applied to another category.

	Allocation	Applications	Difference
Acute	$ 2,088,000	$ 3,589,242	$ (1,501,242)
Prevention	2,448,000	4,234,704	(1,786,704)
Self-Sufficiency	2,448,000	4,197,511	(1,749,511)
	$ 6,984,000	$ 12,021,457	$ (5,037,457)

Pursuant to Chapter 118, Part 8 of the Municipal Code, final allocations for FY 26/27 public service grants will be determined by the PSG Council by October 9 and requesting agencies are limited to one application, up to $125,000, per category.

(B) FY 26/27 Public Service Grant Council funding of $7,200,000 has been placed in to designated contingency accounts within the Mayor's Proposed Budget but is shown here for informational purposes. The Public Service Grant Council funding will be appropriated through separate legislation (Ordinance 2026-509).

(C) This amount represents the portion of the City's Cultural Service Grant program funding that is allocated for grants to organizations through an application and scoring process administered by the Cultural Council.

(D) This amount represents the portion of the City's Cultural Service Grant program funding that is retained by the Cultural Council for administration of the grant program, which is capped at 13.5% of the total funding (excluding Art in Public Places).

(E) This amount represents funding for the Art in Public Places program administrator position. Pursuant to Ordinance Code Section 126.909, the Cultural Council administers the Art In Public Places program on behalf of the City.

RECOMMENDATION:

We recommend that the Schedule of Public Service Grants (Schedule A2) be updated to remove Public Service Grant Council funding from the schedule since the funding is appropriated in Ordinance 2026-509.

See Revised Schedule A2 on the following page.

SCHEDULE OF PUBLIC SERVICE GRANTS
FISCAL YEAR 2026 - 2027

		FY27 Proposed
GENERAL FUND - GENERAL SERVICES DISTRICT		
Public Service Grant Council		
Funding Appropriated in Ordinance 2026-509		
Cultural Council of Greater Jacksonville, Inc.		
Cultural Services Grants Regrants	$	6,007,092
13.5% Administrative Expense Cap (Sec 118.603)	$	937,523
Art in Public Places	$	55,385
		$7,000,000
TOTAL GENERAL FUND - GENERAL SERVICES DISTRICT		**$7,000,000**

Section 10.1 Waiver of Section 715.208 (Annual Adoption Procedures), Ordinance Code.

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

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

No recommendation is offered.

Deleted - Section 10.1 Waiver of Ordinance 2000-1079-E, as Amended by Ordinance 2001-795-E.

Pursuant to the provisions made in Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E, and related exhibits, funds received for certain loan repayments of VCP-Lynch, Ltd. shall be deposited within the Downtown Economic Development Fund to be utilized for future downtown projects. Those provisions are waived herein to the extent that loan repayments for the 2025-2026 fiscal year shall be deposited into the Northeast Tax Increment District – USD1C, Fund 10801.

Comment: This is not needed due to the lump sum payment of being due in FY 2025/26 that was factored into the Downtown Northbank CRA's budget in FY 2025/26. If that payment does not occur, a waiver will need to be added back.

Deleted - Section 11.14 The Jacksonville Zoological Society, Inc. ($4,000,000) Authorizing an Amendment to Contract No. 7182-32.

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to the Capital Maintenance and Capital Improvements Costs Disbursement Agreement between the City of Jacksonville and Jacksonville Zoological Society, Inc. (Contract No. 7182-32) to increase the maximum indebtedness amount by $4,000,000, to extend the term of the agreement, and to amend associated contract terms based on the additional funding provided in Fiscal Year 2025-2026.

Comments: This is not needed due to Ordinance 2025-362-E approving the FY 2026/27, FY 2027/28, and FY 2028/29 planned payments of $4 million each.

Deleted - Section 11.15 The Vestcor Family Foundation, Inc. ($300,000) Authorizing an Amendment to the City Funding Agreement Originally Approved and Authorized by Ordinance 2023-504-E.

The Mayor, or her designee, and the Corporation Secretary are hereby authorized to execute an amendment to the City Funding Agreement between the City of Jacksonville and The Vestcor Family Foundation, Inc., originally approved and authorized by Ordinance 2023-504-E (specifically in Section 12.32 and Exhibit 27 of said Ordinance), to increase the maximum indebtedness by $300,000, to extend the term of the agreement, and to amend associated contract terms based on the additional funding provided in Fiscal Year 2025-2026.

Comments: As the budget was proposed, this provision is not needed. This was related to funding added by City Council in FY 2025/26.

Deleted - Section 11.16 Amending the Better Jacksonville Plan Work Program.

Ordinances 2024-700-E and 2025-337-E amended the Better Jacksonville Plan ("BJP") Work Program by adding additional eligible projects to be funded by the BJP half-cent infrastructure sales tax as identified in said Ordinances. With the de-appropriation of funding from the Better Jacksonville Trust Fund for the projects entitled "Halsema Road Extension" and "Mandarin Road Sidewalk" (collectively, the "Projects"), the BJP Work Program is hereby amended to remove the Projects from the list of eligible projects as reflected in Attachment C, attached hereto and incorporated herein by this reference.

Comments: Based on the proposed budget, this is not needed due to no projects being added or removed from the BJP Work Plan.

Added - Section 9.7 Approval of Non-ad Valorem Assessment for Solid Waste Services.

In accordance with the provisions of Chapter 715 (Service Assessments), Ordinance Code, and Ordinance 2025-266-E, the City Council hereby confirms the 2026 non-ad valorem assessment for Solid Waste Services. Said assessment on all non-exempt property within the consolidated government of the City, excluding Urban Services Districts 2, 3, 4 and 5, shall be a monthly assessment rate of $29.50 or an annual rate of $354.00 in Calendar Year 2026, providing anticipated revenue of $101,069,006. This Ordinance shall be deemed the Annual Rate Ordinance pursuant to Section 715.208, Ordinance Code, and the Assessment Roll at http://coj.net/cityfees is hereby approved.

Comment – This is to approve the rate increase for the Solid Waste Fee to $29.50 consistent with provisions of Ordinance 2025-266-E.

Added - Section 9.8 Annual Public Hearing Before the City Council Regarding Approval of Non-ad Valorem Assessment for Solid Waste Services.

The annual public hearing regarding the Solid Waste Services non-ad valorem assessment for properties was held at the regularly scheduled City Council meeting on September 8, 2026.

Comment – This is a part of the Budget again in FY 2026/27 as was done in the past. In FY 25/26 it was done via separate legislation due to the changes to the fees and the applicable law in place at the time.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
DIRECT CONTRACTS

Item #	Organization/Program	FY 2026/27 Funding Location/ Oversight	FY 25/26 Council Approved	FY 26/27 Mayor's Proposed	Increase/ (Decrease)
	Direct Contracts Non-Departmental (non-KHA) - Not Scheduled to be Discussed Again				
1	AGAPE Community Health Center - Integrated and Accessible Health Care	Non-Departmental Grants and Contract Compliance	$ 121,724	$ 121,724	$ -
2	I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop	Non-Departmental Grants and Contract Compliance	400,000	400,000	-
3	In the Word International - OutEast Community Center	Non-Departmental Public Works	-	300,000	300,000
4	Jacksonville Historical Society - History Center Campus Renovations	Non-Departmental Public Works	200,000	200,000	-
5	Jacksonville Urban League - Community and Veterans Empowerment Center	Non-Departmental Public Works	-	1,000,000	1,000,000
6	JaxCareConnect Program - We Care Jacksonville	Non-Departmental Grants and Contract Compliance	500,000	500,000	-
7	AGAPE Community Health Center	Non-Departmental Grants and Contract Compliance	166,667	166,667	-
8	I.M. Sulzbacher Center for the Homeless	Non-Departmental Grants and Contract Compliance	166,224	166,666	442
9	Mission House	Non-Departmental Grants and Contract Compliance	166,667	166,667	-
10	Muslim American Social Services	Non-Departmental Grants and Contract Compliance	166,667	166,667	-
11	Volunteers in Medicine	Non-Departmental Grants and Contract Compliance	166,667	166,666	(1)
12	WestJax Outreach	Non-Departmental Grants and Contract Compliance	166,667	166,667	-
13	United Way of Northeast Florida - 2-1-1	Non-Departmental Grants and Contract Compliance	250,000	250,000	-
14	United Way of Northeast Florida - 9-8-8 Suicide & Crisis Lifeline	Non-Departmental Grants and Contract Compliance	200,000	200,000	-
15	United Way of Northeast Florida - Eviction Diversion	Non-Departmental Grants and Contract Compliance	-	1,000,000	1,000,000
16	Volunteers in Medicine - West Jax Clinic	Non-Departmental Grants and Contract Compliance	200,000	200,000	-
17	Wolfson Children's Hospital - Graduate Medical Education	Non-Departmental Grants and Contract Compliance	-	1,999,614	1,999,614
18	Orleck/Shipyards West (f/n 1)	Designated Contingency	-	1,500,000	1,500,000
		Total Non-Departmental (Non-KHA)	$ 2,871,281	$ 8,671,338	$ 5,800,055
	Direct Contracts to be Discussed Later				
-	**KHA Related** - To be discussed during KHA discussion in Meeting #5	KHA	$ 2,125,000	$ 2,125,000	$ -
-	**Homelessness Fund Related** - To be discussed during JFRD discussion for Homelessness Fund in Meeting #1	JFRD	1,365,009	1,365,009	-
-	**MHOP Related** - To be discussed during MHOP discussion in Meeting #1	Grants and Contract Compliance	447,500	447,500	-
		Total to be Discussed Later	$ 3,937,509	$ 3,937,509	$ -

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
DIRECT CONTRACTS

Item #	Organization/Program	FY 2026/27 Funding Location/ Oversight	FY 25/26 Council Approved	FY 26/27 Mayor's Proposed	Increase/ (Decrease)
Direct Contracts Not Continued - Not Scheduled to be Discussed Again					
-	Elevate Jax (f/n 2)	N/A	$ 100,000	$ -	$ (100,000)
-	The Pollock Group - Florida Black Excellent Fest (f/n 2)	N/A	100,000	-	(100,000)
-	Family Nurturing Center of Florida, Inc. - Supervised Visitation Program (f/n 2)	N/A	75,000		(75,000)
-	FOP Foundation - Fallen Officer Relief Fund (f/n 2)	N/A	200,000	-	(200,000)
-	FSCJ - Fire Academy Burn Building	N/A	3,500,000	-	(3,500,000)
-	International Association of Fire Fighters - Drill Tower(f/n 2)	N/A	245,320	-	(245,320)
-	Jacksonville Area Legal Aid - Civil Legal Services	N/A	250,000	-	(250,000)
-	Museum of Contemporary Art Jacksonville - Stacked Stars Sculpture	N/A	500,000		(500,000)
-	NLP Logix, LLC - Needs Assessment/Gap Analysis	N/A	240,000	-	(240,000)
-	The Salvation Army - Job Placement (f/n 2)	N/A	150,000	-	(150,000)
-	Walk Off Charities (f/n 2)	N/A	300,000		(300,000)
		Total Not Continued	$ 5,660,320	$ -	$ (5,660,320)
		Total Direct Contracts	**$ 12,469,110**	**$ 12,608,847**	**$ 139,735**

Footnotes:

1	This item has been placed into a designated contingency as part of the Mayor's FY 2026/27 Proposed Budget.
2	These items were added as part of the budget process in FY 2025/26 and were budgeted in a designated contingency if a term sheet was not available.

These items are not scheduled to be discussed again.

Below are our recommended changes and comments for each direct contract listed in the proposed FY 2026/27 Budget.

1. **Agape Community Health Center – Health Care Services ($121,724) [Section 12.18 / Exhibit 17]**

   <u>*Overview From Exhibit*</u>
   Agape's Integrated and Accessible Primary & Behavioral Health Care Services program (the "Program") provides coordinated, co-located primary care and behavioral health services to Duval County residents in six zip codes (32204, 32208, 32216, 32218, 32244, and 32277). The Program serves a demographically diverse patient population with high rates of undiagnosed and uncontrolled hypertension and diabetes. The Program's goals are to promote health, prevent avoidable complications (including stroke and heart attack), and improve access to high-quality, integrated care for income-eligible patients regardless of ability to pay. This work is a priority because, out of Florida's 67 counties, Duval ranks #41 in health outcomes.[1] City funding is intended to support programmatic expenses through an intergovernmental transfer ("IGT") paid to the State to draw down Low-Income Pool ("LIP") funding for Federally Qualified Health Center ("FQHC") services.

   <u>Technical Amendments</u>
   - Authorize funds not distributed to the State as part of City's Federally Qualified Health Center Low-Income Pool requirement be disbursed directly to Agape for uncompensated care for uninsured and indigent patients and authorize execution of related agreement(s); Reflect total funding not to exceed $121,724 between both activities
   - Attach revised Exhibit 17 (Term Sheet) to reflect intended use of funds not disbursed to the State and correct budget schedule

2. I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop ($400,000) [Section 12.2 / Exhibit 2]

Overview From Exhibit

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

Technical Amendments

- Attach Revised Exhibit 2 (Term Sheet) to correct budget schedule

3. In the Word International – OutEast Community Center ($300,000) [Section 12.14 / Exhibit 14]

Overview From Exhibit

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

Notes

- Waives Section 118.201(f)(7) to authorizes four advanced installments of $75,000 each, contingent upon delivery of support for expenditure of prior advance(s)
- Two (2) one-year extensions are authorized contingent on future funding (See below)
- The initial contract is eligible for a no-cost extension of up to six (6) months

Technical Amendments

- If the advance is not removed, clarify that advance will be in four equal installments of $75,000, contingent upon delivery of support for expenditure of prior advance(s)
- Attach Revised Exhibit 14 (Term Sheet) to remove authorization for 10% administrative budget changes and remove extension options because future funding is not anticipated/contemplated in the term sheet

Recommended Amendments

- Remove requirement that agreement be executed in accordance with Chapter 118, Parts 1-5, *Ordinance Code*, and remove waiver of Subsection 118.201(f)(7), *Ordinance Code*
- Funds should be distributed on a reimbursement or work performed and invoice basis rather than in advanced installments
- We recommend that either:
    - More definitive terms be added to the term sheet establishing minimum time periods of deed restrictions for public use, minimum private capital investment, specific defaults and clawbacks, etc.; or
    - These funds be placed in a designated contingency for details related to items above to be determined, reviewed, and approved by City Council

4. Jacksonville Historical Society – History Center Campus Renovations ($200,000) [Section 12.13 / Exhibit 13]

Overview From Exhibit
Phase I of the Jacksonville History Center campus improvements at 314 and 318 Palmetto Street will focus on hardscaping and will include design, engineering and construction of paved surface parking and drainage improvements, courtyard walkways, and entrance driveway improvements. This City funding request is intended to cover capital expenses for the Project, specifically development of hardscape plans and site engineering for improvements, including surface water drainage, that would fall within the grant amount. Phase II would focus on landscaping. Total project estimate: $1,000,000.

Note
- A waiver of Section 118.602 is needed to allow the Jacksonville Historical Society to receive this grant and continue to participate in the Cultural Service Grant program

Technical Amendments
- Attach Revised Exhibit 13 (Term Sheet) to correct Scrivener's

Recommended Amendments
- We recommend that either:
    - More definitive terms be added to the term sheet to be consistent with prior grant agreements establishing payment terms, project commencement requirements, specific defaults and clawbacks, etc.; or
    - These funds be placed in a designated contingency, Section 13.13, and Exhibit 13 be removed from the budget pending the items above to be determined, reviewed, and approved by City Council

5. Jacksonville Urban League – Community and Veterans Empowerment Center ($1,000,000) [Section 12.16 / Exhibit 16]

<u>*Overview From Exhibit*</u>

The Jacksonville Urban League ("JUL"), a nonprofit founded in 1947 and an affiliate of the National Urban League, is designing and constructing the Community and Veterans Empowerment Center, a 7,000 sf civic and service center located in the Durkeeville area of Jacksonville at 1265 Kings Road. The Community and Veterans Empowerment Center ("CVEC") is a multipurpose, technology-focused community resource center designed to advance economic opportunity, health and wellness, lifelong learning, business development, and civic engagement for residents of Jacksonville. The facility will also feature a technology enabled First Coast Veterans Legacy Gallery that preserves and shares the stories, service, and contributions of veterans from across Northeast Florida.

<u>Notes</u>

- While not reflected on the Term Sheet, the overall estimated project funding includes $2,000,000 in City Funds, $1,000,000 in FY 2026/27 and a planned additional request of $1,000,000 in FY 2027/28
- Three (3) one-year extensions are authorized contingent on future funding (See below)
- The initial contract is eligible for a no-cost extension of up to six (6) months

<u>Technical Amendments</u>

- Remove requirement in Section 12.16 that agreement be executed in accordance with Chapter 118, Parts 1-5
- Attach Revised Exhibit 16 (Term Sheet) to remove authorization for 10% administrative budget changes, reduce authorized extensions to one additional year because additional funding is anticipated in FY 2027/28 and allow for administrative extensions under both the initial and renewal periods

<u>Recommended Amendments</u>

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

6. JaxCareConnect – We Care Jacksonville ($500,000) [Section 12.6 / Exhibit 6]

Overview From Exhibit

JaxCareConnect was born of the Duval Safety Net Collaborative whose mission is to ensure all Duval County residents have access to high-quality, comprehensive healthcare, regardless of insurance status or ability to pay. We Care Jacksonville, Inc. ("WeCareJax") hosts and administers the Program for the community. JaxCareConnect provides a coordinated, community-wide solution to address barriers to care for uninsured adult residents of Duval County, aligning with the City of Jacksonville's priority to improve access to healthcare, published in the City Council's Critical Quality of Life Initiatives (CQLI) Special Committee Final Report and subsequently adopted in the City Council's strategic plan. The Program's goal is to improve access to healthcare for uninsured and under-resourced residents by connecting individuals at or below 300% of the Federal Poverty Level to primary care and removing barriers to establishing a medical home.

Notes

There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

Amendments

- None

7. JaxCareConnect – Agape Community Health Center ($166,666.66) [Section 12.7 / Exhibit 7]

Overview From Exhibit

Agape Community Health Center, Inc.'s Interpretive Services & Labs Program expands access to medically necessary language assistance and diagnostic testing for Duval County residents served through Agape. The Program is designed for patients who are indigent, qualify for the sliding fee scale, or are uninsured—populations that routinely delay or forego care when interpretation and lab costs are out of reach. By covering the cost of interpreter services (including in-person and telephonic/video interpretation as clinically appropriate) and essential laboratory testing ordered by a licensed provider, the Program removes two common barriers that prevent timely diagnosis, treatment initiation, and chronic disease management.

Notes

There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

Technical Amendments

- Correct direct contract amount in Section 12.7 to $166,666.66

8. JaxCareConnect – I.M. Sulzbacher Center for the Homeless ($166,666) [Section 12.11 / Exhibit 11]

<u>*Overview From Exhibit*</u>
As a Federally Qualified Health Center ("FQHC"), Sulzbacher's goal of providing quality comprehensive health services to those in need regardless of insurance status or ability to pay is clearly aligned with the DCSNC mission. Sulzbacher's service array includes primary health care, dental care, vision screening, mental health counseling and treatment, and substance abuse treatment. Sulzbacher has been providing health services to the homeless and disenfranchised in Jacksonville since 1995. Sulzbacher has three clinic locations in downtown Jacksonville, Jacksonville Beach, and the Brentwood community, as well as mobile outreach teams. This Program will greatly expand health services in Jacksonville by enhancing Sulzbacher's ability to assess care needs, determine patient eligibility, and make referrals to the most appropriate primary care or specialty care provider in line with patient needs.

<u>Notes</u>
There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

<u>Amendments</u>
- None

9. JaxCareConnect – Mission House ($166,667) [Section 12.10 / Exhibit 10]

Overview From Exhibit

Mission House is one of the only six completely free clinics in Northeast Florida's free and charitable clinic network that provides primary medical care, including prescriptions, completely free of charge. In FY 2025, we served 333 unique patients at 1,566 clinic visits, all who have no health insurance, are within 300% of the federal poverty level, and may or may not be housed. These patients also often experience a multitude of co-occurring complex diagnoses resulting from the socio-economic circumstances in which they find themselves, making the work that we do in caring for these patients much more imperative.

Notes

There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

Technical Amendments

- Attach Revised Exhibit 5 (Term Sheet) to correct budget schedule

10. JaxCareConnect – Muslim American Social Services ($166,666.67) [Section 12.9 / Exhibit 9]

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

<u>Notes</u>
There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

<u>Technical Amendments</u>
- Correct direct contract amount in Section 12.9 to $166,666.67
- Attach Revised Exhibit 9 (Term Sheet) to correct budget schedule

11. JaxCareConnect – Volunteers in Medicine Jacksonville ($166,666) [Section 12.12 / Exhibit 12]

<u>*Overview From Exhibit*</u>

Volunteers in Medicine Jacksonville, Inc. ("VIMJAX") is a free clinic for the working uninsured in Jacksonville, Florida. As one of seven clinics in the Duval County Safety Net Collaborative, we serve as a critical access point for individuals who fall into the ALICE demographic—those who are Asset Limited, Income Constrained and Employed—and who are often ineligible for public assistance yet unable to afford private insurance. Each month, over 300 dedicated volunteers deliver a wide range of services, including primary care, 18 medical specialties, mental health counseling, cancer screenings, vision care, and free prescription medications. Our clinic functions as a medical home for patients, helping to reduce preventable emergency room visits and improve long-term health outcomes. With more than 100,000 uninsured residents in Jacksonville, the need for accessible, community-based healthcare continues to grow.

<u>Notes</u>

There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

<u>Technical Amendments</u>

- Correct direct contract amount in Section 12.12 to $166,666
- Attach Revised Exhibit 12 (Term Sheet) to correct award amount and budget schedule and reference the included budget in the Program Costs

12. JaxCareConnect – WestJax Outreach ($166,666.66) [Section 12.8 / Exhibit 8]

Overview From Exhibit

CHO's programs and services aim to prevent unnecessary emergency room visits, strengthen families, improve quality of life, and provide economic stability for those who cannot afford services elsewhere. Collaborating with partners such as HealthLink Jax enables CHO to direct individuals to assistance after hours and during holidays. Over the previous fiscal year, CHO experienced a surge in service demand across its three core programs. The organization currently provides healthcare to more than 1,500 medical and dental patients each year. As the only permanent, no-cost dental clinic for adults in Jacksonville, CHO faces a critical service gap; the current waitlist has swelled to several thousand individuals, underscoring an urgent need for expanded capacity. The healthcare programs include primary care (chronic disease management and well-woman care), wellness services (nutrition and smoking cessation), and essential dental care (exams, X-rays, cleanings, fillings, extractions, and limited root canals).

Notes

There is a waiver of Section 118.805 of the ordinance code to allow this organization to be able to apply and be awarded Public Service Grant funds

Technical Amendments

- Correct direct contract amount in Section 12.8 to $166,666.66
- Attach Revised Exhibit 8 (Term Sheet) to correct Scrivener's

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

Overview From Exhibit

United Way's 211, Crisis & Community Navigation, Healthy Communities Program is the region's primary entry point for community-based services addressing the social determinants of health, including housing, food access, healthcare, employment, and financial stability. As part of United Way's Healthy Communities strategy, 211 operates in coordination with 988 and Mission United to provide a coordinated continuum of care, ensuring residents can access support before challenges escalate into crisis. Available 24/7 via call, text, and digital platforms, 211 reduces barriers to care, simplifies navigation, and strengthens connections between residents and service providers.

Technical Amendments

- Attach Revised Exhibit 1 (Term Sheet) to correct Program Costs

14. United Way of Northeast Florida – 9-8-8 ($200,000) [Section 12.4 / Exhibit 4]

Overview From Exhibit
United Way's 988 Suicide & Crisis Lifeline provides 24/7 crisis intervention and emotional support for individuals experiencing mental health distress, substance use crises, or suicidal ideation. As part of the Healthy Communities strategy, 988 works alongside 211 and Mission United to deliver a coordinated continuum from crisis response to long-term stabilization. 988 reduces reliance on emergency systems by providing immediate, trauma-informed support and connection to ongoing care. By diverting non-emergency behavioral health crises from 911, emergency departments, and law enforcement, 988 reduces strain on publicly funded systems and generates measurable cost avoidance for the City.

Technical Amendments
- Attach Revised Exhibit 4 (Term Sheet) to correct Program Costs

15. United Way of Northeast Florida – Eviction Diversion ($1,000,000) [Section 12.15 / Exhibit 15]

<u>*Overview From Exhibit*</u>
In partnership with the City of Jacksonville, The LJD Jewish Family & Community Services, Inc., Jacksonville Area Legal Aid, the Fourth Judicial Circuit Court, and the Duval County Clerk's Office, United Way of Northeast Florida, Inc. serves as the fiscal agent for the first-of-its-kind Eviction Diversion Program in Jacksonville. It is the first stand-alone, court-integrated, statutorily compliant eviction diversion program in the State of Florida. Implemented following the work of Mayor Deegan and the City Council's Special Committee on Critical Quality of Life Issues (CQLI), the Collaborative takes an innovative housing-based approach to homelessness. Through early intervention in the eviction process, we provide qualifying tenants with comprehensive wrap-around supports including legal assistance, emergency rental assistance, access to food, and community referrals to keep residents housed before an eviction can escalate and overcome their financial emergency to achieve self-sustainability.

<u>Technical Amendments</u>
- Attach Revised Exhibit 15 (Term Sheet) to reduce maximum allowed assistance (rent and utilities) from 4 months to 3 months, to be consistent with the existing program approved in Ordinance 2023-803-E

16. Volunteers in Medicine – West Jacksonville Clinic ($200,000) [Section 12.3 / Exhibit 3]

Overview From Exhibit

Volunteers in Medicine Jacksonville, Inc. ("VIMJAX") is a full-service clinic that has provided free primary and specialty care services to low-income and uninsured working adults since 2003. Our mission is "to advance the physical, mental, and emotional well-being of the working uninsured to improve quality of life for all" and the primary goal is to keep people out of the emergency room for things that can be managed with a primary care physician. VIMJAX provides this work with the help of over 300 volunteers a month who give of their time to serve our community. Many are physicians at all of our area hospitals and give back on top of their heavy workload. We have two locations - one in South San Marco that is open 6 days a week and is considered our main location and a satellite clinic in West Jacksonville that is open 3 days a week and serves over 200 in our community annually.

Technical Amendments

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

17. Wolfson Children's Hospital – Pediatric and OB-GYN Graduate Medical Education Programs ($1,999,614) [Section 12.19 / Exhibit N/A]

Overview

The Program will support the expansion and sustainability of Jacksonville's pediatric and obstetrics/gynecology physician workforce by leveraging City of Jacksonville funding as the non-federal share necessary to draw down federal Medicaid Graduate Medical Education funding. The Program's goal is to help address two of Duval County's most urgent physician workforce and access needs: pediatrics and prenatal/maternal care. Jacksonville continues to face access challenges for mothers and children, especially for Medicaid beneficiaries. Medicaid covers approximately one in two births in Florida, and 54 percent of Southern Baptist Hospital of Florida, Inc. d/b/a Wolfson Children's Hospital patients are Medicaid beneficiaries. These populations often experience fewer available providers, longer wait times, and delayed access to care.

Technical Amendment

- Attach Term Sheet and Budget as new Exhibit, detailing how this grant will operate

18. Orleck – Designated Contingency

Overview

This funding is intended to support any revenue shortfalls for the Orleck stemming from the Shipyards West construction impacts. Once a sufficient framework, including appropriate terms and conditions are established, this will come back to City Council for approval.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
GENERAL TRUST & AGENCY (FUND 11528)

PROPOSED BUDGET BOOK - Page # 71-72

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

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

REVENUE:
1. Transfers from Other Funds:
   - The $600,000 is a transfer from the General Fund/General Services District to provide funding for the Mental Health Offender Program.

EXPENDITURES:
1. Professional and Contractual Services:
   - $600,000 of the $800,000 is related to expenditures for the Mental Health Offender Program of which $447,500 is a direct contract with I.M. Sulzbacher Center for the Homeless as previously discussed with the Direct Contract handout. The other $152,500 will be used for other program costs for the other parties.

EMPLOYEE CAP CHANGES:
There are no positions in this fund.

SERVICE LEVEL CHANGES:
None.

RECOMMENDATION:
We recommend attaching a revised Exhibit 5 (I.M. Sulzbacher Center for Homeless term sheet) to correct the budget Schedule.

This has no impact on Special Council Contingency.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
PROPERTY APPRAISER (FUND 00191)

PROPOSED BUDGET BOOK - PAGE # 323 - 325

	FY 25/26 Council Approved	FY 26/27 City Council Adopted for DOR	FY 26/27 Mayor's Proposed	Increase/ (Decrease) from FY 25/26 Approved to FY 26/27 Proposed
REVENUE				
Charges for Services	$ 616,019	$ 654,961	$ 654,461	$ 38,442
Miscelaneous Revenue	$ -	$ -	$ 500	$ 500
Investment Pool / Interest Earnings	$ 23,624	$ 47,720	$ 47,720	$ 24,096
General Fund - GSD	$ 13,266,764	$ 13,565,552	$ 14,322,108	$ 1,055,344
TOTAL REVENUE	**$ 13,906,407**	**$ 14,268,233**	**$ 15,024,789**	**$ 1,118,382**
EXPENDITURES				
Salaries	$ 8,180,215	$ 8,429,879	$ 8,516,633	$ 336,418
Salary & Benefit Lapse	$ (224,522)	$ (220,270)	$ (233,832)	$ (9,310)
Pension Costs	$ 2,029,198	$ 2,074,182	$ 2,195,622	$ 166,424
Pension Costs - PSDC/FRS	$ 112,980	$ 116,808	$ 117,728	$ 4,748
Employer Provided Benefits	$ 1,108,999	$ 1,106,850	$ 1,704,253	$ 595,254
Internal Service Charges	$ 1,077,476	$ 1,076,600	$ 1,035,221	$ (42,255)
Insurance Costs and Premiums	$ 32,086	$ 32,086	$ 37,065	$ 4,979
Professional and Contractual Services	$ 611,440	$ 612,271	$ 614,272	$ 2,832
Other Operating Expenses	$ 978,534	$ 1,039,826	$ 1,037,826	$ 59,292
Capital Outlay	$ 1	$ 1	$ 1	$ -
TOTAL EXPENDITURES	**$ 13,906,407**	**$ 14,268,233**	**$ 15,024,789**	**$ 1,118,382**

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
PROPERTY APPRAISER (FUND 00191)

PROPOSED BUDGET BOOK - PAGE # 323 - 325

Account	Title	FY 25/26 Council Approved	FY 26/27 City Council Adopted for DOR	FY 26/27 Mayor's Proposed	Increase/ (Decrease) from FY 25/26 Approved to FY 26/27 Proposed		
					Dollars	Percent	
512010	Permanent and Probationary Salaries	$ 7,808,027	$ 8,048,192	$ 8,135,271	$ 327,244	4.2%	A
513060	Salaries Part Time	252,137	253,545	253,545	$ 1,408	0.6%	
513070	Salary and Benefit Lapse	(224,522)	(220,270)	(233,832)	$ (9,310)	4.1%	
515010	Special Pay	56,900	59,800	59,800	$ 2,900	5.1%	
515100	Lump Sum Payment - Not Pensionable	0	450	450	$ 450	N/A	
515110	Special Pay - Pensionable	63,151	67,892	67,567	$ 4,416	7.0%	
521010	Payroll Taxes FICA	18,288	19,572	19,572	$ 1,284	7.0%	
521020	Medicare Tax	117,289	122,476	123,807	$ 6,518	5.6%	
522010	Pension Contribution	345,340	345,340	365,372	$ 20,032	5.8%	B
522011	GEPP DB Unfunded Liability	1,223,965	1,223,965	1,314,966	$ 91,001	7.4%	B
522040	FRS Pension ER Contribution	112,980	116,808	117,728	$ 4,748	4.2%	B
522070	Disability Trust Fund-ER	11,631	12,623	12,882	$ 1,251	10.8%	B
522130	GEPP Defined Contribution DC-ER	448,262	492,254	502,402	$ 54,140	12.1%	B
523010	Group Dental Plan	15,387	16,109	15,929	$ 542	3.5%	
523030	Group Life Insurance	27,858	28,731	29,036	$ 1,178	4.2%	
523040	Group Hospitalization Insurance	846,610	836,395	1,427,688	$ 581,078	68.6%	C
524001	City Employees Worker's Compensation*	83,567	83,567	88,221	$ 4,654	5.6%	
	Personnel Expenses	**$ 11,206,870**	**$ 11,507,449**	**$ 12,300,404**	**$ 1,093,534**	**9.8%**	
531090	Other Professional Services	416,838	410,858	410,858	$ (5,980)	(1.4%)	
531180	Software Hosting Services	194,602	201,413	201,413	$ 6,811	3.5%	
534010	Water Billing Expense	0	0	2,001	$ 2,001	N/A	
540010	Auto Allowance	3,600	3,600	3,600	$ -	0.0%	
540020	Travel Expense	21,183	21,126	21,126	$ (57)	(0.3%)	
542001	Postage	355,230	371,820	371,820	$ 16,590	4.7%	D
545020	General Liability Insurance*	32,086	32,086	37,065	$ 4,979	15.5%	
546620	Hardware-Software Maintenance & Licenses	398,956	421,220	421,220	$ 22,264	5.6%	E
547210	Printing and Binding Commercial	107,900	131,110	131,110	$ 23,210	21.5%	F
548010	Advertising and Promotion	850	850	850	$ -	0.0%	
549040	Miscellaneous Services & Charges	20,340	20,340	18,340	$ (2,000)	(9.8%)	
549044	Parking Costs- Non-travel	250	250	250	$ -	0.0%	
549505	ISA-Building Cost Allocation - Yates*	302,312	302,312	316,982	$ 14,670	4.9%	G
549510	ISA-Computer Sys Maint & Security*	477,088	477,088	435,908	$ (41,180)	(8.6%)	H
549511	ISA-Copier Consolidation*	29,206	28,330	28,330	$ (876)	(3.0%)	
549512	ISA-Copy Center*	8,217	8,217	9,361	$ 1,144	13.9%	
549516	ISA-Ergonomic Assessment & Equipment*	1,012	1,012	8,565	$ 7,553	746.3%	
549518	ISA-Fleet Parts, Oil & Gas*	31,240	31,240	38,717	$ 7,477	23.9%	
549519	ISA-Fleet Repairs, Sublet and Rentals*	33,778	33,778	29,871	$ (3,907)	(11.6%)	
549521	ISA-Fleet Vehicle Replacement	50,971	50,971	29,604	$ (21,367)	(41.9%)	I
549527	ISA-ITD Replacements	65,912	65,912	21,266	$ (44,646)	(67.7%)	J
549529	ISA-Mailroom Charge*	1,949	1,949	2,185	$ 236	12.1%	
549532	ISA-OGC Legal*	75,791	75,791	114,432	$ 38,641	51.0%	K
551010	Office Supplies - Other	9,500	9,000	9,000	$ (500)	(5.3%)	
552160	Other Operating Supplies	12,949	12,949	12,949	$ -	0.0%	
554001	Dues and Subscriptions	19,611	19,566	19,566	$ (45)	(0.2%)	
555001	Employee Training Expenses	28,165	27,995	27,995	$ (170)	(0.6%)	
	Operating Expenses	**$ 2,699,536**	**$ 2,760,783**	**$ 2,724,384**	**$ 24,848**	**0.9%**	
564030	Office Equipment	1	1	1	$ -	0.0%	
	Capital Outlay	**$ 1**	**$ 1**	**$ 1**	**$ -**	**0.0%**	
	Total	**$ 13,906,407**	**$ 14,268,233**	**$ 15,024,789**	**$ 1,118,382**	**8.0%**	

Employee Cap	113	113	113	-
Part time Hours	6,708	6,708	7,358	650

* The final allocations for these accounts were not calculated at the time Ordinance 2026-322-E was enacted by Council. The FY 2026/27 Mayor's proposed budget reflects the updated amounts for these accounts.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
PROPERTY APPRAISER (FUND 00191)

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A	The increase of $327,244 is mainly due to the 3% salary increase for FY 2026/27 consistent with non-public safety collective bargaining agreements and the funding of one commercial appraisal division chief position and one tangible personal property position that was not funded in the FY 2025/26 budget to offset the cost of implementing the Just Appraised TPP service. **See recommendation below.**
B	The increase is due to a combination of salary increases proposed for FY 2026/27 and better aligning pension costs.
C	The increase of $581,078 is due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.
D	The increase is due to increased volume of mailings and higher postage rates for regular and certified mail.
E	The increase is due to across the board increases in software maintenance agreements: Manatron support maintenance agreement (CAMA) - $21,332 Esri, GIS services - $5,095
F	The increase is due to switching to a new vendor due to ongoing performance issues with the current provider.
G	The increase of $14,670 is due to an overall increase in building maintenance costs of the Yates building to be allocated.
H	The decrease of $41,180 is mainly due to adjustments in the IT allocation methodology.
I	The decrease of $21,367 is due to vehicles replaced in prior years being fully paid back.
J	The decrease of $21,367 is due to the computers that were replaced in FY 2025/26.
K	The increase of $38,641 is due to an increase in actual usage.

Recommendation:

Per discussions with the Property Appraiser's Office, we recommend removing the funding for the commercial appraisal division chief position. This would decrease the budget for salaries by $89,489, pension costs by $10,738 and benefits by $12,353. This would be offset by decreasing the transfer from the general fund by $112,580. **This would have a positive impact on the special council contingency of $112,580.**

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)

PROPOSED BUDGET BOOK - Page # 136 - 139

BACKGROUND:
The Jacksonville Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Fire Rescue.

The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administers a community-wide emergency management plan, performs fire and life safety building inspections, reviews new construction plans for fire code compliance, conducts public safety education programs, delivers the highest quality of pre-hospital care, and promotes state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services.

JFRD also has the Fire Plan Review Section that is funded through the Building Inspections Fund (Fund 15104), the JFRD Path Team funded in the Homelessness Initiatives Special Revenue Fund (Fund 11103), and oversees the Opioid Settlement Funds including the Coordinated Opioid Recovery (CORE) Program in the Opioid Settlement Fund (Fund 15111).

OVERALL COMMENT:
Expenditures for JFRD are increasing by $12.7 million. The increase is driven by:
- Increases in regular salaries mostly due to the 5% pay increase for IAFF collective bargaining agreements.
- Increases related to fleet vehicle replacements and overhauls.

There is also the addition of 22 unfunded positions for temporary Fire Station #78 that is already operational with overtime staffing.

REVENUES:
1. Charges for Services
   - The increase of $145,129 is primarily due to an increase of $137,322 in the Fire Protection Inspection Fee to better align with recent actuals.

2. Revenue From City Agencies
   - The increase of $75,730 is driven by the following increases:
     - $48,614 in interfund service revenue from the 911 User Fee Fund (Fund 10701) which pays a portion of the salaries for the JFRD's emergency call takers ($777,510 in FY 2026/27).
     - $27,116 net increase in City Venue related overtime reimbursement caused by the collective bargaining increases that is offset by a decrease in overtime for events at the

Stadium and Daily's Place due to the construction renovations ($1,407,664 in FY 2026/27).

3. Net Transport Revenue
   - The net increase of $527,554 is driven by lower budgeted Medicaid and Medicare adjustments mitigated by a slight decrease in gross billings due to a slight decrease in overall transports and a lower billing rate code.
   - Within this category is $12,989,283 related to the City's participation in the Public Emergency Medical Transportation Managed Care Options Program (PEMT/MCO) and the Public Emergency Medical Transportation Certified Expenditures Program (PEMT/CEP). The City is budgeted to put in $5,414,615 to receive back $12,989,283.

4. Fines and Forfeits
   - The increase of $18,120 is to better align with recent actuals from fire code violations.

5. Miscellaneous Revenue
   - The $2,592,332 amount is mainly made up of $1,344,564 from Boeing for Aircraft Rescue Firefighting, $975,156 from Special Events reimbursement for overtime pay, and $165,472 in mutual aid reimbursement for disaster deployments.
   - The net increase of $110,699 is primarily driven by an increase of $318,103 for Boeing as a result of adding on-going staffing for CAT 6 aircraft and a CPI increase in the applicable contract. This increase is partially offset by the following decreases:
     - $159,739 net decrease in overtime reimbursement from Special Events due to construction renovations at the Stadium impacting the Florida/Georgia game and other City events.
     - $44,115 decrease in estimated mutual aid reimbursements to be more conservative.

6. Contribution From Local Units
   - The increase of $226,277 results from CPI increases of $156,397 per the agreement with the Jacksonville International Airport (JIA) and of $72,459 per the agreement with the City of Jacksonville Beach.

EXPENDITURES:

(JFRD's total General Fund budget is $469,379,488 including the unfunded pension liability payments within the Non-Departmental activity)

1. Salaries
   - The net increase of $7,204,663 is primarily due to an increase of $9,248,399 due to the impact of collective bargaining increases for FY 2026/27, which was partially offset by a decrease of $2,234,819 in terminal leave to align with DROP participants scheduled to leave during FY 2026/27.

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2. Pension Costs
   - The net decrease of $2,630,112 is a result of an overall decrease in the normal cost of the Police and Fire Pension Plan (note – the unfunded liability portion is within the City's non-departmental budget and is up).

3. Pension Costs – PSDC / FRS
   - The net increase of $2,852,001 is primarily due to the salary increases noted above and employee turnover resulting in more participants. There is no funding included directly for FRS contributions in FY 2026/27; however, based on timing of when the switch is planned to occur, the Finance Department believes there will be enough funding.

4. Employer Provided Benefits
   - The increase of $3,267,819 is primarily due to increases of:
     - $2,836,621 in the City's contribution for IAFF employees per the new collective bargaining agreements,
     - $577,042 for general employees due to the increase in group health premiums, and
     - $164,149 in Medicare taxes due to the increases in salaries.

5. Internal Service Charges
   - The increase of $9,882,378 is mostly due to the following increases:
     - $5,531,491 in fleet vehicle costs mainly due to:
       - $4,650,000 for the billing of the overhaul of five pumpers at $400,000 each and ten Rescue Units at $265,000 each.
       - $765,975 in vehicle replacements to be billed during FY2026/27.
     - $2,124,508 net increase in computer system maintenance and security due to an overall increase in allocable IT operating costs as well as an update to the allocation methodology.
     - $1,096,849 in fleet part, oil, and gas due to rising fuel prices.
     - $356,369 net increase in city-wide building maintenance based on recent actual maintenance expenses.
     - $286,884 net increase in fleet repairs, sublet, and rental.
     - $244,368 in OGC legal costs due to an increase in recent actual usage.
     - $200,000 in ITD system development costs related to an increased project scope for the cloud-based Electronic Patient Care Reporting system.

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Here is a summary of JFRD vehicles proposed to be replaced in FY 2026/27:

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2026/27	FY 2026/27 Allocation (Partial Year)	Full Year Allocation
JFRD - ARFF	1	$1,600,000	$1,600,000	0	$0	$324,083
JFRD - Pumper	5	$1,250,000	$6,250,000	0	$0	$1,265,950
JFRD - Rescue Unit	2	$380,000	$760,000	0	$0	$307,879
JFRD - Rescue Unit	2	$380,000	$760,000	12	$760,000	N/A
SUV	2	$ 59,000	$ 118,000	3	$5,975	$ 23,901
Total	**12**		**$9,488,000**		**$765,975**	**$ 1,613,935**

6. Insurance Costs and Premiums – Allocations
   - The net increase of $209,386 is mainly due to an increase in the allocation for General and Auto liability based on the actuarial study.

7. Other Operating Expenses
   - The net increase of $848,422 is primarily driven by the following increases:
     - $569,371 in fire hose and bunker gear mostly related to the new Fire Station #78 and a contractual price increase on gear.
     - $172,770 net increase in other operating supplies, clothing/uniforms, and clean clothing/shoe allowance to better align with recent actuals.
     - $54,000 in non-travel parking costs for the purchase of 94 parking spaces in the Ambassador Garage to assist with training and EOC events.
     - $39,770 for a two-year hardware/software renewal for communication devices used to transmit critical patient care reports in low signal areas with continuous data transmission.

8. Capital Outlay
   - The $696,100 in capital outlay is attributed to:
     - $476,000 for the annual refresh for fire and EMS equipment,
     - $119,000 in rescue equipment for the new Fire Station #78, and
     - $101,100 for pumper equipment for the new Fire Station #78.

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9. Debt Management Fund Repayments
   - The debt management fund debt repayment is related to the project Safer Neighborhoods Investment Plan. The decrease of $322,494 is due to the Self-Contained Breathing Apparatus project being fully paid in FY 2025/26.

10. Grants, Aids & Contributions
   - The $5,414,615 represents the City's payment due to the Florida Agency for Health Care Administration necessary to participate in the Public Emergency Medical Transportation Program (PEMT). Program participation ensures that Managed Care Options (MCO) subsequently provides a full reimbursement (State and Federal portions) to the City for the cost of transporting Medicaid managed care patients to hospitals.

DIVISION CHANGES:
The table below reflects the changes to each division:

Division	FY 2025/26 Adopted	FY 2026/27 Proposed	% Change from FY26	$ Change from FY26	
Emergency Preparedness	$4,498,193	$5,189,480	15.37%	$691,287	(A)
Fire Operations	243,440,963	254,102,560	4.38%	10,661,597	(B)
Fire Prevention	5,790,892	6,539,150	12.92%	748,258	(C)
Fire Training	6,267,660	7,904,388	26.11%	1,636,728	(D)
Office of the Director	11,712,463	12,012,566	2.56%	300,103	(E)
Rescue and Communications	115,745,454	114,382,375	-1.18%	-1,363,079	(F)
Total	**$387,455,625**	**$400,130,519**	**3.27%**	**$12,674,894**	

A. The increase of $691,287 in the Emergency Preparedness Division is mainly due to the following net increases:
   - $370,151 in internal service charges driven by increases in city wide building maintenance driven by recent actual maintenance expenses and increases in computer system maintenance and security costs driven by a change in the overall allocation method.
   - $153,459 in salaries mostly due to the collective bargaining agreements.
   - $90,107 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and the salary increases.

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B. The increase of $10,661,597 in the Fire Operations Division is mainly due to the following net increases:
   - $6,719,367 in employee costs mostly due to the collective bargaining agreements and health insurance increases.
   - $3,471,139 in internal service charges driven by increases in computer system maintenance and security costs driven by an overall increase in the allocation method, as well as fleet vehicle replacements, and rising fuel costs.

C. The increase of $748,258 in the Fire Prevention Division is mainly due to increases of $686,140 in employee costs driven by the collective bargaining increases.

D. The increase of $1,636,728 in the Fire Training Division is mainly due to increases of $1,645,687 in employee costs driven by the collective bargaining raises, overtime increases in this area, and health insurance increases.

E. The net increase of $300,103 in the Office of the Director is mainly due to the following increases:
   - $388,526 in employee costs driven by the collective bargaining and insurance increases.
   - $300,962 in the general liability insurance allocation based on the actuarial study.
   - $236,295 in OGC legal fees based on recent actual usage.

   These increases were partially offset by a decrease of $780,738 in computer systems maintenance and security costs due to an overall change to the allocation method.

F. The net decrease of $1,363,079 in the Rescue and Communications Division is mainly due to one-time capital costs of $8,798,004 in FY 2025/26 to replace end of life equipment. This is partially offset by an increase of $4,815,508 in vehicle replacement costs, $1,629,282 in permanent and probationary salaries due to the collective bargaining increases, and $994,976 in computer systems maintenance and security costs based on changes to the allocation method.

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SCHEDULE B1 GRANTS:
B1a – Schedule of Continuation Grants/Programs with No City Match

			2026-504 Schedule of Continuation Grants				
Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	$86,000	$0	$0	0	0
Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	$190,000	$0	$190,000	0	0
Executive Office of the Governor	Emergency Management Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide, These funds benefit preparation for catastrophic events throughout Duval County.	$106,000	$0	$106,000	3	0
Florida Dept. of Financial Services - Division of State Fire Marshal	USAR, HM, MARC Grant Agreement	Jacksonville Fire and Rescue Department fire specialty team equipment, specifically for sustainment of Urban Search & Rescue, Hazardous Materials, and Mutual Aid Radio Communications and associated MARC Equipment.	$359,000	$0	$0	0	0

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Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Shands Jacksonville Medical Center, Inc. d/b/a UF Heath Jacksonville	Mobile Stroke Treatment Unit Program	2025-237: The MSTU is a specialized ambulance equipped and staffed for on-scene stroke diagnosis, treatment, and transport. The unit will expedite stroke diagnosis and treatment by bringing specialized equipment and personnel directly to a patient's location, thereby reducing time to treatment and improving clinical outcomes.	$1,400,000	$0	$0	7	0
Department of Homeland Security	Urban Areas Security Initiative Grant	2024-169-E: Grant will purchase equipment, provide training, planning and the conducting of exercises in the event of a terrorist incident	$4,360,470	$0	$0	4	0
Department of Homeland Security	State Homeland Security Grant Program - SHSGP: Sustainment HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$25,000	$0	$0	0	0
Department of Homeland Security	State Homeland Security Grant Program - SHSGP: USAR Sustainment Task Force	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$215,000	$0	$0	0	0

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

			$14,010,000	**$1,410,00**	**$59,000**	**$1,469,000**	**$0**	**1**	**0**
			2026-504-E Schedule of Continuation Grants						
Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Cont.	FTE	PT Hours
Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	$10,000	$10,000	$59,000	$69,000	$0	1	0
FEMA	Hazard Mitigation Grant - Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase 1 design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	$14,000,000	$1,400,000	$0	$1,400,000	$0	0	0

FOOD AND BEVERAGES EXPENDITURES:

$ 3,000		
FY27 Requested	**Description of each service / event that requires the purchase of food and/or beverages**	**Explanation that the service / event serves a public purpose**
$500	Apprentice Program	Firefighter Apprentice program is a community program open to at risk kids in the City of Jacksonville.
$500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.
$2,000	Disaster activation/deployment	Response to disaster events and deployments. Undeclared events.

SERVICE LEVEL CHANGES:

The Department expects the new Fire Station #66 to be completed in February 2027 and Fire Station #67 to be completed in Fall 2028. The new Fire Station #78 is currently in the design phase and has no contracted completion date (note – the temporary Fire Station #78 is already operational).

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EMPLOYEE CAP CHANGES:
The budget proposes to increase the overall authorized position cap by 22 positions to be able to staff the temporary Fire Station #78 (15 in Fire Operations and 7 in Rescue) with full-time employees. These positions are unfunded in FY 2026/27; however, the overtime funding that was being used to staff the temporary station will be utilized to cover the cost of the personnel.

CAPITAL OUTLAY CARRYFORWARDS:
There is a total capital outlay carryforward request of $968,070 on Schedule AF in the Budget Ordinance. This includes $626,066 for baby boxes and extrication tools and $342,004 for stretchers and cardiac monitors.

RECOMMENDATIONS:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OPIOID SETTLEMENT SPECIAL REVENUE FUND (FUND 15111)

PROPOSED BUDGET BOOK - Page # 148 - 150

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

Ordinance 2023-350-E created a new Code Chapter 84 (Opioid Settlement Proceeds Grants) and established the process for budgeting, awarding, and administering Opioid Settlement Proceeds Grants. Section 84.301 of the Municipal Code requires that at a minimum 70% of the actual collections that were not included in a previous year's allocation shall be allocated to Opioid Settlement Proceeds Grants. Ordinance 2026-248-E established the allocation of grants for FY 2026/27 as follows:

- Prevention (34%),
- Treatment (33%), and
- Recovery Support (33%).

REVENUES:
1. Miscellaneous Revenue
   - This represents the appropriation of previously received settlement revenue necessary to operate the City's opioid programs, including related Fire and Rescue Department administrative costs, for FY 2026/27.

2. Investment Pool / Interest Earnings
   - This represents expected investment pool earnings in FY 2026/27.

EXPENDITURES:
1. Salaries
   - The proposed budget of $714,613 funds two full-time positions and includes $505,643 in funding for overtime costs to fund the Coordinated Opioid Recovery (CORE) Program. The CORE Program operates 7 days a week and is staffed for 12 hours a day by a fire rescue lieutenant or captain and an engineer. The increase of $48,740 is due to the impact of collective bargaining increases.

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2. Employer Provided Benefits
   - The increase of $14,558 is primarily due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

3. Internal Service Charges
   - The decrease of $2,747 is due to a decrease in fleet repairs, sublet, and rental costs based on recent year's actual repairs. This fund has two City vehicles used to conduct site visits and meetings with stakeholders.

4. Other Operating Expenses
   - This funding is primarily associated with grant management software costs of $39,570. The increase of $1,300 is to better align with recent actuals for medical supplies and office supplies.

5. Contingencies
   - This represents the FY 2026/27 Opioid Settlement Proceeds Grant funding. These funds have been placed within a designated contingency account within the Mayor's Proposed Budget. This amount will be taken up separately as part of Ordinance 2026-510 to allow the funds to be appropriated through separate legislation.

6. Transfers to Other Funds
   - The transfer to Group Health that was added as part of FY 2025/26 budget hearings to offset non-public safety health premiums is removed.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
FIRE RESCUE
BUILDING INSPECTION (FUND 15104)

	FY 25-26 ADOPTED	FY 26-27 PROPOSED	DOLLARS	%
REVENUE				
Fire and Rescue				
Charges for Services	$1,009,248	$903,705	-$105,543	-10.5%
	$1,009,248	$903,705	-$105,543	-10.5%
Jax Citywide Activities				
Investment Pool / Interest Earnings	$597,797	$614,933	$17,136	2.9%
Transfers from Fund Balance	4,906,100	7,214,976	2,308,876	47.1%
	$5,503,897	$7,829,909	$2,326,012	42.3%
Public Works				
Permits and Fees	$3,495,207	$4,117,164	$621,957	17.8%
Inspection Fees	16,291,725	15,807,933	-483,792	-3.0%
Charges for Services	999,521	918,416	-81,105	-8.1%
Fines and Forfeits	126,907	170,690	43,783	34.5%
Miscellaneous Revenue	91,137	86,102	-5,035	-5.5%
	$21,004,497	$21,100,305	$95,808	0.5%
TOTAL REVENUE	$27,517,642	$29,833,919	$2,316,277	8.4%
EXPENDITURES				
Fire and Rescue				
Salaries	$1,509,656	$1,508,086	-$1,570	-0.1%
Salaries & Benefit Lapse	-6,282	-8,335	-2,053	32.7%
Pension Costs	365,339	240,219	-125,120	-34.2%
Pension Costs - PSDC / FRS	0	27,793	27,793	N/A
Employer Provided Benefits	161,412	226,158	64,746	40.1%
Internal Service Charges	98,967	118,664	19,697	19.9%
Insurance Costs and Premiums - Allocations	4,107	5,089	982	23.9%
Professional and Contractual Services	1	1	0	0.0%
Other Operating Expenses	14,102	21,962	7,860	55.7%
Capital Outlay	1	1	0	0.0%
Indirect Cost	151,758	160,941	9,183	6.1%
	$2,299,061	$2,300,579	$1,518	0.1%
Jax Citywide Activities				
Pension Costs - Defined Benefit UAAL	$2,111,901	$2,347,910	$236,009	11.2%
Transfers to Other Funds	1,349,876	0	-1,349,876	-100.0%
	$3,461,777	$2,347,910	-$1,113,867	-32.2%
Public Works				
Salaries	$12,715,313	$13,220,934	$505,621	4.0%
Salaries & Benefit Lapse	-184,885	-229,622	-44,737	24.2%
Pension Costs	1,332,961	1,393,581	60,620	4.5%
Employer Provided Benefits	1,954,485	3,042,818	1,088,333	55.7%
Internal Service Charges	3,651,171	4,982,493	1,331,322	36.5%
Insurance Costs and Premiums	518	0	-518	-100.0%
Insurance Costs and Premiums - Allocations	68,048	72,489	4,441	6.5%
Professional and Contractual Services	1,595,000	1,888,000	293,000	18.4%
Other Operating Expenses	458,283	462,201	3,918	0.9%
Capital Outlay	1	1	0	0.0%
Supervision Allocation	-839,073	-653,089	185,984	-22.2%
Indirect Cost	1,004,982	1,005,624	642	0.1%
	$21,756,804	$25,185,430	$3,428,626	15.8%
TOTAL EXPENDITURES	$27,517,642	$29,833,919	$2,316,277	8.4%

AUTHORIZED POSITION CAP	FY 25-26 ADOPTED	FY 26-27 PROPOSED	CHANGE
Fire and Rescue	13	13	0
Public Works	182	182	0
Authorized Positions	195	195	0
Fire and Rescue	0	0	0
Public Works	9,100	9,852	752
Part-Time Hours	9,100	9,852	752

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)

PROPOSED BUDGET BOOK - Page # 143-147

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

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

REVENUE:
1. Charges for Services
   - The $903,705 represents customer payments for plan review and inspection services for new construction. The decrease of $105,543 is to better align with recent actuals.

EXPENDITURES:
1. Salaries
   - The net decrease of $1,570 is mainly due to a decrease of $90,077 in overtime to better align with recent actuals. This decrease is almost entirely offset by salary increases due to the impact of collective bargaining for FY 2026/27.

2. Salaries & Benefits Lapse / 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 2026/27.

3. Pension Costs
   - The net decrease of $125,120 is entirely due to employee turnover resulting in less employees on the Police and Fire Pension plan.

4. Pension Costs – PSDC / FRS
   - This represents the defined contribution costs for the public safety employees. The increase is due to turnover resulting in this area now having employees on this plan.

5. Employer Provided Benefits
   - The increase of $64,746 is primarily due to the increase in general employee health premiums as well as changes in the contribution by the City for health care of IAFF employees as part of the collective bargaining agreements.

6. Internal Service Charges
   - The net increase of $19,697 is mainly due to an increase in computer system maintenance and security based on the new allocation model.

7. Other Operating Expenses
   - The increase of $7,860 is primarily due to the addition of 11 annual parking passes for fire inspectors working at the Ed Ball building.

PROPOSED BUDGET BOOK - Page # 143-147

8. 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.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)

PROPOSED BUDGET BOOK - Page # 140-142

BACKGROUND:
Ordinance 2023-807-E amended Ordinance Code Section 111.920 to establish the Homelessness Initiatives Special Revenue Fund (the "Fund"). Ordinance 2024-41-E amended Code Section 111.920 to require that the City designate an amount equal to four percent of the approved economic development agreement incentives approved during the prior calendar year for projects located outside of the geographical boundaries of an established Community Redevelopment Area for inclusion in the next annual budget to deposit in the Homelessness Initiatives Special Revenue Fund. The Fund is to be utilized to provide assistance with neighborhood and Citywide initiatives to address homelessness and chronic homelessness. The Director of the Department charged with overseeing the homelessness initiative for which funding is sought can request funding from the Fund, subject to appropriation by City Council. Prior Council approval is required for any project, program, or initiative which in total exceeds $100,000. This is an "all years" fund.

Ordinance 2024-111-E created the Homelessness Initiatives Commission to serve as the advisory body to oversee and make recommendations regarding the use and distribution of all funds deposited in the Fund. The Commission was tasked with creating an initial Action Plan by December 31, 2025. The Commission is also tasked with creating an initial Strategic Plan by October 31, 2026. The action plan and strategic plan are to reviewed annually for updates and changes by March 1 of each year.

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

REVENUES:
1. Transfers from Other Funds
   - This represents a transfer from the General Fund/GSD of $1,313,100 based on the 4% calculation established in Municipal Code Section 111.920 plus an additional $2,752,156 to fund the expenditures detailed below.

EXPENDITURES:
1. Salaries
   - This represents the salaries of the JFRD PATH Team, which includes seven full-time employees. Salaries are decreasing as a result of the net impact of removing a FY 2025/26 adjustment to correct negative budgetary balances and a 5% increase in fiscal year 2026/27 pursuant to collective bargaining agreements.

2. Pension Costs
   - This represents pension costs for the JFRD PATH Team.

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3. Employer Provided Benefits
   - This represents employer provided benefits for the JFRD PATH Team.

4. Professional and Contractual Services
   - This represents funding to continue the three contracts for the homeless shelter beds at the same level as the FY 2025/26 Budget. The increase is due to utilizing available budgetary balance to fund the contracts in FY 2025/26.
     - 44 Beds - Trinity Rescue Mission
     - 40 Beds - Salvation Army
     - 26 Beds - City Rescue Mission
   - The contracts for homeless shelter beds that were authorized by the FY 2025/26 Budget Ordinance will end September 30, 2026. The budget ordinance does not contain language authorizing the extension or renewal of these direct contracts. **See Recommendation below.**

5. Other Operating Expenses
   - Other Operating Expenses of $1,353,437 includes:
     - $1,313,100 for the Homelessness Initiatives Commission (see comments below). Prior City Council approval is required for any program over $100,000.
     - $40,337 in operating expenses related to the JFRD PATH Team (supplies and clothing, uniforms and safety equipment)

SERVICE LEVEL CHANGES:
No significant service level changes with this funding.

EMPLOYEE CAP CHANGES:
There are no changes to the employee cap.

COMMENTS ON HOMELESSNESS INITIATIVES COMMISSION FUNDING:
The Administration has not identified the specific uses for the proposed $1,313,100 but indicated that those funds will be used to start or continue programs identified in the Homelessness Initiatives Commission's 2025-2026 Homelessness Reduction Plan.

The FY 2025/26 funding of $1,844,000 has been used for the following items with $690,103 remaining as of 7/24/26:
- $260,000 - Advocates for Human Potential - Consultant for five-year strategic plan
- $413,900 - IM Sulzbacher Center - Shelter beds for women (pending bill 2026-542)
- $479,997 - Trinity Rescue Mission - Day center (pending bill 2026-578)

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)

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RECOMMENDATIONS:

We recommend adding authorization to enter into contracts with Trinity Rescue Mission, Inc., City Rescue Mission, Inc., and The Salvation Army. This will require waivers of Municipal Code Section 118.107 due to these contracts not being competitively bid, attaching applicable term sheets consistent with prior years, and attaching Municipal Code Section 118.107 affidavits in order to provide for the continued provision of homeless shelter beds in fiscal year 2026/27.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)

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	FY 25-26 ADOPTED	FY 26-27 PROPOSED	%	DOLLARS
REVENUE				
Charges for Services	$ 6,065,971	$ 6,174,646	1.8%	$ 108,675
Revenue from City Agencies	9,843,482	7,347,035	(25.4%)	(2,496,447)
Fines and Forfeits	218,500	171,400	(21.6%)	(47,100)
Miscellaneous Revenue	5,627,718	5,682,210	1.0%	54,492
TOTAL REVENUE	**$ 21,755,671**	**$ 19,375,291**	**(10.9%)**	**$ (2,380,380)**
EXPENDITURES				
Salaries	$ 386,292,731	$ 402,591,504	4.2%	$ 16,298,773
Calculated Vacancy Rate Contra Expense	(7,735,029)	(9,250,148)	19.6%	(1,515,119)
Pension Costs	80,624,773	82,476,078	2.3%	1,851,305
Employer Provided Benefits	51,469,305	55,373,469	7.6%	3,904,164
Internal Service Charges	45,661,344	47,598,326	4.2%	1,936,982
Insurance Costs and Premiums	3,605	2,235	(38.0%)	(1,370)
Insurance Costs and Premiums-Allocations	5,622,417	7,024,089	24.9%	1,401,672
Professional and Contractual Services	42,106,336	45,985,011	9.2%	3,878,675
Other Operating Expenses	33,926,505	41,812,814	23.2%	7,886,309
Capital Outlay	11	11	0.0%	0
TOTAL EXPENDITURES	**$ 637,971,998**	**$ 673,613,389**	**5.6%**	**$35,641,391**
Unfunded Pension Liability	**$ 84,371,438**	**$ 93,435,469**	**10.7%**	**$ 9,064,031**
TOTAL EXPENDITURES W/UAAL	**$ 722,343,436**	**$ 767,048,858**	**6.2%**	**$44,705,422**

AUTHORIZED POSITION CAP	FY 25-26 ADOPTED	FY 26-27 PROPOSED	CHANGE
Authorized Positions	3,383	3,435	52
Part-Time Hours	640,107	640,107	0

Note – The FY 2026/27 amounts above do not include the $14 million in non-departmental budget used for tenant improvement costs at the Blue Cross Blue Shield building that will avoid the rent payments being higher.

TRANSFER POWERS:

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

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

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

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)

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

- In the proposed budget, there are 3,435 Sheriff's Office positions in the General Fund/General Services District:
    - 1,941 sworn police officers;
    - 786 corrections officers; and
    - 708 civilians.
- As of July 21, 2026, the total number of vehicles in the Sheriff's fleet was 2,423:
    - 1,481 patrol cars;
    - 647 unmarked vehicles;
    - 41 motorcycles;
    - 251 other vehicles; and
    - 3 horse patrols.
- The average inmate population for the correctional facilities was 3,020 in July 2026, which is slightly down from 3,118 in July 2025.
- As of July 21, 2026, the Sheriff's Office vacancy count was 240:
    - 105 police officers;
    - 67 corrections officers; and
    - 68 civilians.
- The Sheriff's proposed budget compared to the General Fund/General Services District expenditure budget and employee cap is as follows:

Description	FY 24/25 Approved	FY 25/26 Approved	FY 26/27 Proposed
Expenditures (Including DB UAAL)	33.62%	36.05%	42.01%
Employee Cap	49.76%	49.55%	49.81%

OVERALL COMMENTS:
The increase in JSO's budget is mainly driven by salaries, employer provided benefits, and pension costs mainly due to the impact of the collective bargaining agreements. There are also increases in other operating expenses due to increased costs associated with the Florida Blue lease and an increase in professional and contractual services due to contractual increases in the health services contract, food services contract at the jail, and security guard services.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)

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

REVENUES:

1. Revenue from City Agencies:
   - The decrease of $2,496,447 is mainly due to a decrease in overtime reimbursement due to a decrease in overtime salaries related to events put on at City venues (in particular related to stadium renovation) based on the projected event schedule for FY 2026/27.

EXPENDITURES:

1. Salaries:
   - The net increase of $16,298,773 is due to increases in permanent and probationary salaries of $17,989,794 mainly due to the 5% increase for Police FOP, 7% increase for Corrections FOP, 3% increase for the other employees, and adding the 32 COPS grant positions. There are also 20 unfunded crime scene technicians positions being added that will eventually lead to 20 additional police officers being put back on the street (hiring schedules for police officers is why there is not funding needed in FY 2026/27). There were also increases in other salary related items due to the pay increases.
   - The increase is offset by a decrease in terminal leave of $3,435,678 due to less officers in DROP set to retire during FY 2026/27 compared to FY 2025/26.

2. Calculated Vacancy Rate Contra Expense:
   - The FY 2026/27 lapse amount of $9,250,148 is based on the salary and benefits lapse model.

3. Pension Costs:
   - The net increase of $1,851,305 is mostly due to the impact of the increase in salaries.

4. Employer Provided Benefits:
   - The net increase of $3,904,164 is mainly due to the following increases:
     - $3,355,851 in group health insurance due to the planned increase in general employee group health premiums, which are proposed to be covered by the employer for FY 2026/27.
     - $1,961,305 in FOP/IAFF health costs due to the increases in the City's contribution based on the contribution per employee per the collective bargaining agreements.

   These increases are partially offset by a net decrease of $1,714,759 in workers compensation and workers compensation – heart hypertension based on the actuarial study.

5. Internal Service Charges:
   - The net increase of $1,936,982 is mostly due to an increase of $1,924,403 in fleet vehicle replacement costs mainly due to the full year costs of vehicles purchased in FY 2025/26 being budgeted and partial costs associated with additional vehicles proposed in FY 2026/27. There

is also an increase of $1,557,296 in fleet parts, oil and gas mainly due to the overall increase in fuel costs.

These increases are partially offset by decreases of $695,736 in computer systems maintenance and security costs mainly due to the change in allocation method, $495,490 in Public Works utilities allocation based on actual usage, and $370,171 in ITD replacements based on the 5-Year IT plan.

- Here is a summary of JSO vehicles proposed to be replaced in FY 2026/27.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2026/27	FY 2026/27 Allocation (Partial Year)	Full Year Allocation
JSO - Patrol SUV	170	$ 67,500	$ 11,475,000	3	$ 724,540	$ 2,898,126
Pickup	9	$ 52,500	$ 472,500	3	$ 23,931	$ 95,706
Sedan - Full Size	5	$ 48,000	$ 240,000	3	$ 12,154	$ 48,613
SUV	75	$ 50,000	$ 3,750,000	3	$ 189,900	$ 759,573
Van / Box Truck	5	$ 59,000	$ 295,000	3	$ 14,937	$ 59,753
Total	**264**		**$ 16,232,500**		**$ 965,462**	**$ 3,861,771**

6. Insurance Costs and Premiums – Allocations:
   - The increase of $1,401,672 is mainly due to an increase in general liability insurance based on recent claims history and due to an overall increase in general liability based on the actuarial study.

7. Professional and Contractual Services:
   - The increase of $3,878,675 is mainly due to increases of:
     - $1,544,061 for the inmate healthcare contract up to $25,625,027,
     - $1,036,984 for the inmate food costs increasing to $7,461,036.
     - $1,014,242 for security services mainly due to an increase for security guard services related to inmates at UF Health increasing to $7,689,075.

8. Other Operating Expenses:
   - The net increase of $7,886,309 is mainly due to increases of:
     - $5,293,765 in rental costs due to an increase in the rent at the Florida Blue building associated with tenant improvements. Total rent due in FY 2026/27 for the Florida Blue lease is $5,796,477.
     - $1,015,884 due to increased software costs associated with acquiring a newer version of Microsoft 365.

- o $374,300 for additional equipment at Florida Blue building.
- o $241,500 for CJIS compliant cellphones.

DEPARTMENTAL CHANGES (EXCLUDES UAAL):

DEPARTMENT	FY 2025/26 APPROVED	FY 2026/27 PROPOSED	% CHANGE	$ CHANGE	
Corrections	$ 173,237,318	$ 185,359,658	7.0%	$ 12,122,340	A
Executive Office	7,745,699	7,701,756	(0.6%)	(43,943)	
Investigations & Homeland Security	102,498,069	100,958,072	(1.5%)	(1,539,997)	B
Patrol and Enforcement	249,267,334	252,683,571	1.4%	3,416,237	C
Personnel & Professional Standards	42,659,076	44,246,614	3.7%	1,587,538	D
Police Services	62,564,502	82,663,718	32.1%	20,099,216	E
SUBTOTAL	**$637,971,998**	**$673,613,389**	**5.6%**	**$35,641,391**	

A. The increase of $12,122,340 in Corrections is mainly due to the following increases:
   - $5,799,744 in salaries including overtime mainly due to collective bargaining and other salary increases offset slightly by decreases in part-time salaries to better align the proposed budget with recent trends and terminal leave due to less employees in DROP.
   - $3,658,974 in professional and contractual services mainly due to contractual increases related to the inmate health care contract, the food services contract at the jail and the security guard services contract. Security guard services costs are also increasing due to an increase in service hours provided to UF Health.
   - $1,109,373 in pension costs mainly due to the salary increases noted above.
   - $731,582 in insurance costs and premiums allocations due to an increase in general liability insurance based on recent claims and increase in costs based on the actuarial study.
   - $670,950 in employer provided benefits due to increases in the contribution to the FOP/IAFF health trust in accordance with the collective bargaining agreements ($613,699) and in group health due to the increase in health insurance premiums ($270,840). These increases are partially offset by a net decrease in workers compensation and workers compensation – heart hypertension based on the actuarial study.
   - $502,388 in internal service charges mainly due to an increase in computer systems maintenance and security costs due to an overall increase in operating costs and changes in the allocation method.

B. The net decrease of $1,539,997 in Investigations & Homeland Security is mainly due to moving 28 positions out of this area being partly offset by the other standard salary and health increases. There is also a decrease of $590,000 in other operating expenses mainly due to costs associated with the ShotSpotter Agreement and other operating supplies being moved to the Police Services

Department. The decreases were partially offset by increases for vehicle replacements of $422,222 and parts, oil and gas accounts of $317,535.

C. The net increase of $3,416,237 in Patrol and Enforcement is mainly due to increases of:
   - $2,719,608 in permanent and probationary salaries due to collective bargaining increases offset by 17 positions being transferred out,
   - $1,438,967 in repairs and maintenance mainly related to helicopter inspection and related maintenance costs,
   - $1,330,645 in vehicle replacements due to the replacement of vehicles,
   - $1,148,145 combined increase in group health insurance for general and FOP employees,
   - $1,124,434 for parts, oil and gas, and
   - $844,012 in computer systems and maintenance based on a change in the allocation methodology.

   These increases are offset by a net decrease of:
   - $1,544,390 in overtime salaries to better align with recent trends,
   - $1,390,548 in terminal leave due to the number of DROP participants being scheduled to retire in FY 2026/27 compared to FY 2025/26,
   - $1,294,424 in pension costs due to a decrease in the police and fire pension normal costs offset by an increase in defined contribution costs due to more employees entering the plan, and
   - $1,245,723 in workers compensation and workers compensation – heart hypertension based on the actuarial study.

D. The net increase of $1,587,538 in Personnel & Professional Standards is mostly due to the following increases:
   - $3,558,901 in permanent and probationary salaries due to 13 positions being transferred to this department and the impact of the collective bargaining agreement increases,
   - $1,055,525 in pension costs based on the pension costs for the employees in this area, and
   - $883,965 in general liability insurance due to recent claims and the actuarial study.

   These increases are offset by decreases of $1,833,411 in computer systems maintenance and security due to the change in the allocation method system and $1,815,383 due to the costs of body worn cameras being moved to the Police Services Department.

E. The net increase of $20,099,216 in Police Services is mostly due to the following increases:
   - $7,531,620 in salaries mainly due to the additional 56 positions transferred into this area, the collective bargaining increases, and an increase in leave sellback based on employee leave balances,
   - $5,254,706 in land and building rentals due to increased rent at the Florida Blue building associated with tenant improvements,

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- $3,974,514 in hardware and software maintenance and licenses costs mainly due to costs being moved into this department from other departments mentioned above and due to the purchase of a newer version of Microsoft 365,
- $2,661,534 in employer provided benefits mainly due to an increase in group health due to the addition of the 56 employees and an increase in the health insurance premiums for FOP and general employees, and
- $1,958,145 in pension costs mainly due to the increase in salaries in this area.

These increases are partially offset by a decrease of $794,360 in internal service charges mainly due to decreases in the Public Works utilities allocation based on anticipated usage due to the moves, in ITD replacement costs based on the 5-year IT plan, and in radio costs due to a decrease in maintenance costs.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF THE SHERIFF
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FOOD AND BEVERAGES EXPENDITURES:

FY 2026/27 Proposed	Description	Explanation
$12,500	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
$1,500	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
$20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
$6,500	Safety Patrol and Teen Police Academy	Events offered to the community - community posse, teen driver challenge, crossing guards, safety patrols, girl power quarterly program and teen police academy
$40,500		

SCHEDULE B1 GRANTS:
B1a – Schedule of Continuation Grants/Programs with No City Match

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
			$4,620,000	$152,500	6	11,880
Florida Department of Law Enforcement Florida	State Financial Assistance for Fentanyl Eradication in Florida (S.A.F.E)	Fentanyl Overdose Death Investigations	$950,000	$0	0	1,000
		Fentanyl and Opioid Eradication		$0	0	1,000
		Operation Clean Sweep		$0	0	0
		Operation Jacob's Ladder		$0	0	1,000
		Operation LERP		$0	0	0
		Operation Three Crowns		$0	0	1,500

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Chartrand Foundation	POWER Project	2025-217: Provides funds to support wellness education and train-the-trainer sessions.	$125,000	$0	0	0
Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	$350,000	$0	0	0
Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	$100,000	$100,000	0	0
Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	$75,000	$0	0	0
Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	$100,000	$20,000	0	0
Florida Alliance to End Human Trafficking	Human Trafficking Grant Program	Provides funds for technology to assist with human trafficking investigations.	$125,000	$0	0	500
Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	$200,000	$0	0	300
Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	$260,000	$0	0	0
Florida Department of Law Enforcement	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	$120,000	$0	0	0

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department of Law Enforcement	Florida Fusion Center Network Position Support	2025-021: Provides funds for two full-time positions, part-time hours, and training to support the Fusion Center.	$230,000	$0	2	2,080
Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	1	0
Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	1	0
Florida Department of Law Enforcement	Online Sting Operations	2025-065: Provides funds to support online sting operations.	$125,000	$0	0	500
Florida Department of Law Enforcement	Operation Striking Distance	2025-338: Conduct investigations designed to combat illegal fentanyl activity	$450,000	$0	0	4,000
Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	$60,000	$0	0	0
Florida Department of Law Enforcement	Project Safe Neighborhoods	Provides funds to support gang-related investigations.	$125,000	$0	0	0
Florida Department of Transportation	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	$95,000	$0	0	0

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department of Transportation	Speed and Aggressive Driving Enforcement	Covers the cost of overtime for officers to conduct additional enforcement activities to deter speed and aggressive driving, as well as the supplies/equipment needed to support these activities.	$205,000	$0	0	0
Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	$175,000	$0	0	0
Florida Department of Transportation	Occupant Safety	Provides overtime for officers to conduct deployments that encourage seat belt use.	$100,000	$0	0	0
Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	$150,000	$32,500	2	0
State Board of Immigration Enforcement	Local Law Enforcement Immigration Grant Program	Provides funds to support local law enforcement activities, including training, operations, detention, transportation, participation in task forces, and other items.	$300,000	$0	0	0

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

Grantor	Grant Name	Grant Program/Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
				$150,000	$854,223	$1,004,223	$0	0	0
Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	$450,000	$150,000	$0	$150,000	$0	0	0
Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	2024-109-E: Funding to hire and rehire career law enforcement officers necessary to increase the jurisdiction's community policing capacity to prevent and disrupt crime and violence. 10/01/23-09/30/28	$0	$0	$854,223	$854,223	$0	40	0

CAPITAL OUTLAY CARRYFORWARDS:
There is $738,290 on the capital outlay carryforward schedule for JSO related to funding for the purchase of computer equipment needed for the Florida Blue location.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
The General Fund/GSD employee cap is increasing by 52 positions.
- 32 police officers are transitioning from the COPs grant to the General Fund during FY 2026/27
- 20 crime scene technician positions are being added, which enables 20 police officer positions to be put back on the street.

Part time hours remain unchanged.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (FUND 10701)

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BACKGROUND:
Pursuant to Florida Statutes Section 365.172 the City established the 911 Emergency User Fee fund. All counties are eligible to receive three separate distributions. Pursuant to section 365.172(8), the first is based on the total number of wireless service identifiers in each county, the second is based on the total number of non-wireless service identifiers in each county, and the third is based on a retail transaction of a prepaid cell phone, which became effective January 1, 2015. According to Section 365.172(10)(b) of the Florida Statutes, "All costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by subsections (8) and (9)."

REVENUES:
1. Charges for Services:
   - Charges for services include a monthly wireless and prepaid cellphone fee of $0.40 with a budgeted amount of $5,259,293 and a monthly landline fee of $0.40 with a budgeted amount of $742,951.

2. Investment Pool/Interest Earnings:
   - This amount represents the anticipated interest earnings for FY 2026/27.

3. Transfers from Fund Balance:
   - There is a transfer of $1,035,398 from fund balance to balance revenues and expenditures.

EXPENDITURES:
1. Salaries:
   - The increase of $23,313 is mainly due to a vacant position being filled, the proposed increases associated with the collective bargaining agreements, and other salary increases.

2. Employer Provided Benefits:
   - The increase of $16,372 is due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

3. Internal Service Charges:
   - The decrease of $14,052 is due to a decrease in computer systems and maintenance charges based on a change in billing methodology.

4. Inter-Departmental Billing:
   - This expense is a revenue item within the Sheriff's Office and the Fire and Rescue Department General Fund/GSD budgets for the reimbursement of call takers' salaries. The increase is due to more revenue being available to cover these costs.

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5. Other Operating Expenses:
   - The $3,258,740 mainly represents:
     - $977,900 in telephone and telegraph services,
     - $902,853 in hardware and software costs, and
     - $554,237 in miscellaneous services and charges which includes a payment to the beaches which is based on call takers' salaries and benefits and call volume.
   - The net decrease of $1,241,670 is mainly in hardware and software costs due to the removal of one-time dollars needed in FY 2025/26 for the communication center in the Florida Blue building and the removal of software costs that are no longer planned to be purchased.

6. Capital Outlay:
   - The $657,500 represents:
     - $500,000 in specialized equipment for the purchase of equipment for the Florida Blue communication center.
     - $150,000 in computer equipment related to annual equipment replacements.
     - $7,500 in office furniture and equipment for console and chair upgrades.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)

PROPOSED BUDGET BOOK – Page #86-88

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

REVENUE:
1. Charges for Services
   - This line represents the Value Adjustment Board protest fee. The decrease is due to the projections not accounting for the change in protest fee from $15 to $50 last year or the amount of revenue collected during FY 2024/25. **See Recommendation Below.**

2. Miscellaneous Revenue
   - This category is mainly made up of a reimbursement from the Duval County School Board of $297,624 which represents 2/5 of the net cost of the Value Adjustment Board as directed by Chapter 194.015 Florida Statutes. This amount will be reduced based on the change in the protest fee recommendation.

EXPENDITURES:
1. Salaries
   - The net increase of $241,037 is due to the 3% salary increase for FY 2026/27 consistent with non-public safety collective bargaining agreements, end of probation increases, promotions, and other salary increases provided during FY 2025/26. There is also an increase in Overtime Salaries mainly due to recording the JSO security in this category. These costs were slightly offset with a reduction to part-time salaries of $57,231.

2. Pension Costs
   - The net increase of $62,882 is due to employee turnover and the salary increases noted above.

3. Employer Provided Benefits
   - The increase of $413,346 is mainly due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

4. Internal Service Charges
   - The increase of $292,137 is mainly due to an increase of $291,026 in OGC legal allocation due to recent usage.

5. Interdepartmental Billings
   - The $15,298 represents rental costs for the 2027 City Council Installation event.

PROPOSED BUDGET BOOK – Page #86-88

6. Professional and Contractual Services
    - The decrease of $56,818 is mainly due to removing $50,000 in funding that City Council moved from postage during the FY 2025/26 budget process.

7. Contingencies
    - The $1,999,721 represents the personnel related costs for all 19 City Council Member positions including communication allowance. These funds will be appropriated in separate legislation (Ordinance 2026-513).

8. Extraordinary Lapse
    - The decrease of $203,475 is due to the removal of the 2% operating lapse placed in non-public safety budgets departments during the FY 2025/26 budget process.

FOOD AND BEVERAGE EXPENDITURES:

FY 2026/27 Proposed	Description of each Service/Event that requires the purchase of food and/or beverages	Explanation that the Service/Event serves a public purpose
$ 4,500	Food for City Council events and public meetings	Provide for continuity of work coverage due to lengthy public meetings or events.
$ 8,000	To purchase food for City Council	To purchase food for City Council

CAPITAL OUTLAY CARRYFORWARDS:
None.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

Note the employee cap does not include the 19 Council Members which will be appropriated separately via Ordinance 2026-513. The employee cap will then be increased by 19 from 65 to 84.

(Continues on Next Page)

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)

PROPOSED BUDGET BOOK – Page #86-88

SUMMARY:

	FY 2025/26 Adopted	FY2026/27 Proposed	$ Change from FY 26	% Change from FY 26	
Council Auditor	$ 2,836,870	$ 2,985,545	$ 148,675	5.2%	**A**
Council President Expense Acct	10,000	10,000	-	0.0%	
Council Staff Services	7,201,864	7,982,606	780,742	10.8%	**B**
Direct Expenditures	1,966,908	2,130,527	163,619	8.3%	**C**
Value Adjustment Board	802,587	834,089	31,502	3.9%	**D**
Extraordinary Lapse*	(203,475)	-	203,475	N/A	
Departmental Total	**$ 12,614,754**	**$ 13,942,767**	**$1,328,013**	**10.5%**	

*This is the 2% operating lapse placed in non-public safety department's budgets during the FY 2025/26 budget process.

A The increase of $148,675 in the Council Auditor's Office is primarily due to an increase of $123,031 in group health due to the increase in group health premiums and an increase of $29,173 in ISA – computer maintenance & security. These were partially offset by an inadvertent decrease of $47,945 in salaries. Salaries should have been flat except for the 3% increase consistent with non-public safety unions. **See recommendation below**.

B The increase of $780,742 in Council Staff Services is primarily due to the following increases of:

- $220,188 in salaries due to the 3% increase for FY 2026/27 consistent with non-public safety unions ($106,348) and the remaining portion due to end of probation increases, promotions, and other salary increases provided during FY 2025/26,
- $291,026 in OGC legal allocation based on recent usage,
- $253,497 in group health due to the increase in group health premiums, and
- $106,575 based on an increase in overtime due to JSO costs being moved to overtime from part-time.

These were partially offset by decreases of:

- $59,620 in professional services based on not continuing the $50,000 moved here from postage during the FY 2025/26 budget process,
- $57,231 in part-time salaries mainly due to moving the JSO officers to overtime based on JSO's change in processes, and
- $48,297 in ISA – computer system maintenance & security due to a change in the allocation methodology.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)

PROPOSED BUDGET BOOK – Page #86-88

C The increase of $163,619 in Council Direct Expenditures is primarily due to an increase of $143,921 in the contingency for Council Members' salaries and benefits caused by the increase in group health premiums, a slight increase in the contribution rate for the elected officials FRS plan, and an increase in salaries based on Council Member elections. There is also a one-time expense of $15,298 in building rental for the installation ceremony in FY 2026/27.

D The increase of $31,502 in the Value Adjustment Board is primarily due an increase in group health of $23,199 due to the increase in group health premiums, an increase of $16,329 in salaries due to 3% increase in FY 2026/27 consistent with non-public safety unions ($8,179) and other salary changes during FY 2025/26 ($8,150). These were partially offset by a decrease of $14,355 in ISA – computer system maintenance & security due to a change in the allocation methodology.

RECOMMENDATIONS:

1. We recommend that the Value Adjustment Board protest fee be increased by $209,970. This will be offset with a decrease in the reimbursement from the Duval County School Board by $83,988. This will have a net positive impact of $125,982 on the Special Council Contingency.
2. We recommend that the communications allowance be increased for City Council Staff Services by $600 to add an employee that was inadvertently omitted from the Communications Allowance schedule that was noted in our review. This will have a negative impact of $600 on the Special Council Contingency.
3. The salaries within the Council Auditor's Office was inadvertently understated by $112,725. The Budget Office has identified an enhancement within the Courts Administration of $59,399 that can be covered in the current year and part-time salaries within the Budget Office that can cover $33,528. This will have a negative impact on Special Council Contingency of $19,798.

The net impact of these recommendations is a positive variance of $105,584.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)

PROPOSED BUDGET BOOK - Page # 89-91

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

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

REVENUE:
1. Bed / Tourist Development Tax
   - This represents the anticipated two cent tax levy on lodging for FY 2026/27 based on year-to-date actual revenue.

2. Investment Pool / Interest Earnings
   - This is the anticipated interest earnings for FY 2026/27.

3. Transfer from Fund Balance
   - The transfer from fund balance of $1,943,481 is needed to balance the budget.

EXPENDITURES:
1. Salaries
   - The increase of $5,731 is due to the 3% salary increase for FY 2026/27 consistent with non-public safety collective bargaining agreements.

2. Employer Provided Benefits
   - The increase of $8,613 is due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

3. Internal Service Charges
   - The increase of $16,748 is due to increases of $10,784 in OGC legal charges and $5,352 in computer system maintenance and security.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)

PROPOSED BUDGET BOOK - Page # 89-91

4. Other Operating Expenses
   - The net increase of $1,292,282 is mostly due to the inclusion of $1,000,000 for sports tourism, which was previously funded through separate legislation outside of the annual budget process. The net increase to Other Operating Expenses is detailed in the table on below.

Plan Component	FY 25/26 Council Approved	FY 26/27 Mayor's Proposed	Increase/ (Decrease)
Tourism Marketing, Sales, Experiences and Promotion			
Destination Experience	$ 1,467,517	$ 1,550,471	$ 82,954
Marketing Services	5,429,453	6,569,091	1,139,638
Convention and Group Sales	1,688,950	1,838,971	150,021
Planning and Research	100,000	100,000	-
Event Grants	1,390,000	1,390,000	-
Remaining to spend in accordance with any Tourist Development Plan Component	564,331	500,000	(64,331)
Administration	16,682	682	(16,000)
Total Other Operating Expenses	**$ 10,656,933**	**$ 11,949,215**	**$ 1,292,282**

5. 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.

6. Transfers to Other Funds
   - The FY 2026/27 transfer to other funds of $740,159 represents a transfer to the TDC Special Revenue Fund to fund the Tourist Development Plan components that are budgeted within that fund (Development, Contingency, Convention Grants, Sponsorships, and Promotions, and Promotion of the Jacksonville Equestrian Center).

SERVICE LEVEL CHANGES:
No significant service level change.

EMPLOYEE CAP CHANGES:
There are no changes to the employee cap.

RECOMMENDATION:
We recommend that Budget Ordinance Schedule W be revised to correct the Transfer from Fund Balance amount from $1,937,944 to $1,943,481 and expenditures for the Administration plan component from $355,515 to $361,052. This will align the schedule with the amounts in the budget and has no impact on Special Council Contingency.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)

PROPOSED BUDGET BOOK - Page # 92-93

BACKGROUND:
The Tourist Development Special Revenue fund is an "all years" fund that was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the following components of the Plan:

- The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City and does not require further City Council approval.
- The Development account is to be used for the purpose of acquiring, constructing, extending, enlarging, remodeling, or improving publicly owned convention centers, coliseums (e.g., arena), or auditoriums (e.g., performing arts center) and aquariums or museums that are publicly owned and operated or owned and operated by a not for profit organization and open to the public and requires further City Council approval for appropriation.
- The Equestrian Center Grants account is to be used for equestrian center grant awards and does not require further City Council approval.
- The Convention Grants, Sponsorships and Promotions account is to be used for convention grants, sponsorships and promotions and does not require further City Council approval.

REVENUE:
1. Investment Pool / Interest Earnings
   - This is the anticipated interest earnings for FY 2026/27 based on current trends.

2. Transfers From Other Funds
   - The proposed budget of $740,159 represents a transfer from the Tourist Development Council Fund 10301 to fund the expenditures described below. The decrease is mainly due to one-time funding of $500,000 being appropriated in the FY 2025/26 budget for the Jacksonville Stacked Stars sculpture.

EXPENDITURES:
1. Other Operating Expenses
   - The proposed budget of $950,000 includes $940,000 for Convention Grants, Sponsorships and Promotions and $10,000 for Equestrian Center Grants as approved by TDC.

2. Contingencies
   - The proposed budget of $2 includes $1 for the Contingency plan component and $1 for the Development plan component as approved by TDC. Additional funds are not being appropriated based on the current balances of $956,061 for the Contingency plan component and $2,121,077 for the Development plan component.

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
There are no authorized positions or part-time hours in this fund.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)

PROPOSED BUDGET BOOK - Page # 92-93

RECOMMENDATIONS:
None.

Duval County Tourist Development Council
FY 26/27 Budget

REVENUE		
Tourist Development Taxes	$	10,854,873
Interest Earnings		461,233
Transfer from Fund Balance		1,943,481
Total Revenue	$	13,259,587
EXPENDITURES		
Plan Components		
(1) Tourism Marketing, Sales, Experiences and Promotion		
Destination Experience	$	1,550,471
Marketing Services		6,569,091
Convention and Group Sales		1,838,971
Convention Grants, Sponsorships and Promotion		940,000
Total Tourism Marketing, Sales, Experiences and Promotion		10,898,533
(2) Planning and Research		100,000
(3) Event Grants		1,390,000
(4) Development Account		1
(5) Contingency Account		1
(6) Promotion of the Equestrian Center		10,000
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-6 listed above)		500,000
Total Plan Components	$	12,898,535
Administration		361,052
Total Expenditures	$	13,259,587

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF GENERAL COUNSEL
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)

PROPOSED BUDGET BOOK – Page # 244 - 245

BACKGROUND:
The General Fund/General Services District portion of the Office of General Counsel consists of the Duval Legislative Delegation and funds set aside for legal settlements under $50,000.

EXPENDITURES:
1. Salaries:
   - The increase of $12,211 is mainly due to employee turnover.

2. Employer Provided Benefits:
   - The increase of $4,376 is primarily due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY 2026/27.

3. Other Operating Expenditures:
   - This amount is mainly made up of $100,000 for small judgements and settlements under $50,000 as allowed through the process outlined in Section 112.307 of the municipal code.

4. Supervision Allocation:
   - This represents the personnel costs of the Delegation Coordinator that are allocated to the Office of General Counsel internal service fund (Fund 55101).

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
OFFICE OF GENERAL COUNSEL (FUND 55101)

PROPOSED BUDGET BOOK - Page # 246 - 248

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

REVENUE:

1. Internal Service Revenue:
   - The $15,264,525 represents the billings to the departments and agencies.

2. Miscellaneous Revenue:
   - The $10,000 represents charges for copies in litigation cases and for various public records requests.

3. Investment Pool/ Interest Earnings:
   - The $21,298 represents the anticipated investment pool earnings for FY 2026/27.

4. Transfers from Fund Balance:
   - The $50,000 transfer from fund balance is for the purpose of retaining special counsel, as needed, to act as primary or co-counsel on matters affecting the City as authorized by Section 108.505(b).

EXPENDITURES:

1. Salaries:
   - The net increase of $230,894 is the due to the 3% salary increase for FY 2026/27 consistent with non-public safety collective bargaining agreements ($276,224) offset by the net impact of employee turnover, promotion and other salary changes reducing the amount slightly.

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 2026/27.

3. Pension Costs:
   - The increase of $132,226 is based on the employee turnover and the salary changes noted above.

4. Employer Provided Benefits:
   - The increase of $533,497 is primarily due to the planned increase in group health premiums, which are proposed to be covered by the employer for FY2026/27.

5. Internal Service Charges:
   - The decrease of $81,216 is primarily due to a decrease of $63,784 for computer system maintenance and security due to a change in the allocation method used by IT and a

decrease of $45,466 in computer replacements due to fewer computers being refreshed this year in this area. These decreases were offset by an increase of $21,563 for mailroom due to actual usage and an increase in mail delivery costs.

6. Professional and Contractual Services:
   - The $641,162 represents costs for mediators, arbitrators, expert witnesses, and outside counsel in limited situations.

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

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

SERVICE LEVEL CHANGES:
None.

EMPLOYEE CAP CHANGES:
None.

FOOD AND BEVERAGES EXPENDITURES:

FY26/27 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
$2,500	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	In order to facilitate Settlement and arbitration meetings, access to staff, documents and personnel for these day long, week long meetings, it is customary to provide light refreshments in order to continue to work.

RECOMMENDATION:
None.

COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2026/27 BUDGET
NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES
EMERGENCY RESERVE (FUND 00119)

PROPOSED BUDGET BOOK - Page # 63-64

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

The fund's actual cash balance as of June 30, 2026, is $136,814,264. Taking into account the proposed investment pool earnings, the fund is projected to meet the target for FY 2026/27.

REVENUES:
1. Investment Pool/Interest Earnings:
   - The $3,724,997 represents expected investment pool earnings in FY 2026/27.

2. Transfers from Fund Balance:
   - The $136,613,674 represents the transfer of the funding available 9/30/26 as estimated by the Budget Office. This amount will be higher based on current balance and projections for the remainder of the year.

EXPENDITURES:
1. Cash Carryover:
   - The $140,338,671 represents the estimated FY 2026/27 ending cash balance.

EMPLOYEE CAP CHANGES:
There are no employees associated with this fund.

RECOMMENDATION:
None.