

Council Auditor's Office
Comparison of FY 17/18 to FY 24/25 Council Approved General Fund/GSD Budget
Restated for Current Organizational Structure and Conflict Bills Approved Budget Night

Item #3 - Department Comparison

Department	FY 2017/18			FY 2024/25			Increase/(Decrease)				Amount over Expected CAGR	
	Council Approved Budget	FTE	PT Hours	Council Approved Budget	FTE	PT Hours	Council Approved Budget	CAGR %	FTE	PT Hours		
Administrative Services	\$ 8,117,057	98	8,000	\$ 11,818,630	117	22,040	\$ 3,701,573	5.5%	19	14,040	\$ 87,915	(a)
Advisory Boards And Commissions	478,997	5	1,248	592,511	5	1,248	113,514	3.1%	-	-		
City Council	10,061,014	82	5,080	13,926,717	84	8,824	3,865,703	4.8%	2	3,744		
Downtown Investment Authority	1,261,119	5	-	1,227,187	12	200	(33,932)	-0.4%	7	200		
Economic Development	2,323,289	17	1,300	3,390,979	20	3,380	1,067,690	5.6%	3	2,080	\$ 33,378	(b)
Employee Services	7,077,655	42	2,644	8,390,879	42	2,644	1,313,224	2.5%	-	-		
Ethics	308,689	1	2,500	819,189	3	2,340	510,500	15.0%	2	(160)	\$ 373,074	(c)
Finance	9,920,262	73	6,160	19,824,076	83	9,280	9,903,814	10.4%	10	3,120	\$ 5,487,381	(d)
General Counsel - Delegation/Settlements	290,702	2	-	152,721	1	240	(137,981)	-8.8%	(1)	240		
Health Administrator	1,120,112	-	-	1,903,316	-	-	783,204	7.9%	-	-	\$ 284,538	(e)
Inspector General's Office	999,610	8	1,550	1,612,739	12	-	613,129	7.1%	4	(1,550)	\$ 168,109	(f)
Jacksonville Human Rights Commission	753,555	7	-	1,021,173	9	-	267,618	4.4%	2	-		
Mayor's Office	4,168,856	28	3,250	4,981,888	23	3,250	813,032	2.6%	(5)	-		
Medical Examiner	4,531,630	29	-	7,179,389	35	2,080	2,647,759	6.8%	6	2,080	\$ 630,308	(g)
Military Affairs and Veterans	1,199,889	14	1,040	1,658,991	14	2,080	459,102	4.7%	-	1,040		
Neighborhoods	13,676,212	136	9,975	16,493,608	135	9,975	2,817,396	2.7%	(1)	-		
Parks, Recreation & Community Services	45,209,806	254	297,090	57,668,818	255	304,890	12,459,012	3.5%	1	7,800		
Planning and Development	4,378,428	32	5,257	5,350,628	38	6,297	972,200	2.9%	6	1,040		
Public Library	32,978,717	297	198,499	40,867,079	310	185,496	7,888,362	3.1%	13	(13,003)		
Public Works	44,303,366	304	2,600	68,000,023	296	3,746	23,696,657	6.3%	(8)	1,146	\$ 3,973,101	(h)
Sports and Entertainment	851,479	5	1,300	1,264,091	5	1,300	412,612	5.8%	-	-	\$ 33,539	(i)
Subtotal of Non-Public Safety/Constitutional Offices	\$ 194,010,444	1,439	547,493	\$ 268,144,632	1,499	569,310	\$ 74,134,188	4.7%	60	21,817		
Public Safety/Constitutional Offices within General Fund/GSD - Excluded												
Clerk of the Court	\$ -	-	-	\$ 1,546,579	-	-	\$ 1,546,579	N/A	-	-	\$ 1,546,579	
Courts	3,986,479	2	-	6,263,656	7	-	2,277,177	6.7%	5	-	\$ 502,424	
Fire and Rescue	216,787,949	1,339	55,214	406,014,591	1,902	54,114	189,226,642	9.4%	563	(1,100)	\$ 92,714,125	
Public Defender	2,164,001	-	-	2,537,521	-	-	373,520	2.3%	-	-		
Sheriff's Office	408,524,452	3,277	649,228	665,922,107	3,390	638,027	257,397,655	7.2%	113	(11,201)	\$ 75,525,354	
State Attorney	1,706,052	-	-	2,911,764	-	-	1,205,712	7.9%	-	-	\$ 446,189	
Supervisor of Elections	5,874,877	31	61,724	8,356,121	34	114,241	2,481,244	5.2%	3	52,517		
Subtotal Public Safety/Constitutional Offices	\$ 639,043,810	4,649	766,166	\$ 1,093,552,339	5,333	806,382	\$ 454,508,529	8.0%	684	40,216		
Jax Citywide Activities												
Citywide and Subfund Level Activities	\$ 71,020,845	-	6,240	\$ 156,976,382	-	20,800	\$ 85,955,537	12.0%	-	14,560	\$ 54,337,541	(i)
Contingencies	58,296,865	-	-	13,541,940	-	-	(44,754,925)	-18.8%	-	-		
Debt	96,431,743	-	-	118,181,460	-	-	21,749,717	2.9%	-	-		
Inter-Local Agreements	2,395,483	-	-	2,664,229	-	-	268,746	1.5%	-	-		
Transfers Out	109,204,645	-	-	233,413,147	-	-	124,208,502	11.5%	-	-	\$ 75,591,339	(k)
Subtotal Jax Citywide Activities	\$ 337,349,581	-	6,240	\$ 524,777,158	-	20,800	\$ 187,427,577	6.5%	-	14,560		
Total	\$ 1,170,403,835	6,088	1,319,899	\$ 1,886,474,129	6,832	1,396,492	\$ 716,070,294	7.1%	744	76,593		

**Comparison of FY 17/18 to FY 24/25 Council Approved General Fund/GSD Budget
Restated for Current Organizational Structure and Conflict Bills Approved Budget Night**

Explanations

(a)	Mainly due to increasing number of full-time positions from 51 to 67 positions in the Animal Care and Protective Services Division.
(b)	Mainly due to increasing the contribution to UNF Small Business Development Center (\$108,000 to \$208,000) that was increased as part of the Mayor's Task Force funding and internal service allocation from Technology Solutions for computer system maintenance (\$100,370 to \$205,346) that was mainly for the sales force platform.
(c)	Mainly due to increasing staff from one to three full-time positions.
(d)	The increase is mainly due to 1Cloud charges for the General Fund/GSD being all allocated to the Accounting Division causing the allocation from Technology Solutions to go from \$1,022,342 to \$8,067,120. There were also increases due to increasing staffing within the Department by 10 positions mainly for the Accounting Division and the Grants and Contract Compliance Division.
(e)	The increase is mainly due to increasing funding for primary care including pediatric dental services.
(f)	Mainly due to increasing staff from eight to twelve full-time positions.
(g)	Mainly due to increasing staff from 29 to 35 positions, changing job functions, and increasing salaries to maintain accreditation.
(h)	Mowing Division Contractual Services went from \$8,736,212 to \$20,661,068 due to the increased mowing services added in FY 2023/24 as well as CPI.
(i)	Mainly due to event contribution funding going from \$180,000 to \$457,000, which was mainly related to \$250,000 in event contributions added by City Council during the FY 24/25 budget process.
(j)	See separate handout for breakdown on change.
(k)	See separate handout for breakdown on change.

Council Auditor's Office
Comparison of FY 17/18 to FY 24/25 Council Approved City-Wide Activities in General Fund/GSD
Restated for Current Organization Structure and Conflict Bills Approved Budget Night

Item #3 - Citywide Activities

Citywide and Subfund Level Activities	FY 17/18 Council Approved	FY 24/25 Council Approved	Increase/ (Decrease)	CAGR %	Amount over Expected CAGR
415 Limit Pension Cost	\$ 45,783	\$ 36,000	\$ (9,783)	-3.4%	
Alcohol Rehabilitation Program	399,989	399,989	-	0.0%	
Annual Independent Audit	322,050	423,591	101,541	4.0%	
Gator Bowl Game	835,102	464,409	(370,693)	-8.0%	
Florida-Florida State Baseball		50,000	50,000	N/A	\$ 50,000 (a)
BJP 20% Gas Tax Contrib To Fiscal Agent	5,251,269	4,920,949	(330,320)	-0.9%	
Business Improvement District - Downtown Vision	458,491	804,877	346,386	8.4%	\$ 142,269 (b)
Economic Incentives	4,167,975	15,236,520	11,068,545	20.3%	\$ 9,212,991 (c)
Employee Parking Subsidy - 50% Discount City Garages		493,680	493,680	N/A	\$ 493,680 (d)
Filing Fee Local Ord-Public Def FS 27.54	23,000	12,000	(11,000)	-8.9%	
Filing Fee Local Ord-St Attorney FS 27.34	52,000	52,000	-	0.0%	
Jacksonville Landing	244,716		(244,716)	-100.0%	
JPA - Contributions To/From	2,940,286	13,977,910	11,037,624	24.9%	\$ 9,728,629 (e)
JTA - Contributions To/From	1,410,864	1,812,937	402,073	3.6%	
Juvenile Justice	4,288,167	6,401,013	2,112,846	5.9%	\$ 203,783 (f)
Lapse Personnel Lapse-Contingency	(2,572,757)	(4,736,948)	(2,164,191)	9.1%	
License Agreements And Fees	19,340	42,000	22,660	11.7%	\$ 14,050 (g)
Lobbyist Fees	150,000	120,000	(30,000)	-3.1%	
Manatee Study	90,000	90,000	-	0.0%	
Medicaid Program F.S. 409.915	15,165,000	19,364,000	4,199,000	3.6%	
Municipal Dues & Affiliation	214,885	836,530	621,645	21.4%	\$ 525,980 (h)
Municipal Dues/Affiliation Sec 10.109	200,650	228,897	28,247	1.9%	
N. Fl TPO (Transportation Planning Org)	230,748	262,820	32,072	1.9%	
NE Fl Regional Transportation Commission	96,751		(96,751)	-100.0%	
Needs Assessment, Accountability And Research		1	1	N/A	\$ 1
Non Departmental IS Allocations	1,082,726	1,271,195	188,469	2.3%	
Northeast Fl Regional Council (NEFRC)	378,696	390,673	11,977	0.4%	
Public Safety DC Plan Administration	73,765	1	(73,764)	-79.8%	
Subsidized Pension Funds	17,239		(17,239)	-100.0%	
Refund - Taxes Overpaid, Error, Controversy	4,000	5,000	1,000	3.2%	
Stormwater 501c3 Low Income Subsidy	1,563,732	1,524,595	(39,137)	-0.4%	
Tax Deed Purchases	200,000	100,000	(100,000)	-9.4%	
Vacancy Pool FTEs		1	1	N/A	\$ 1
WJCT Lease Payment	30,000	30,000	-	0.0%	
Zoo Contract	1,282,500	1,282,500	-	0.0%	

Council Auditor's Office
Comparison of FY 17/18 to FY 24/25 Council Approved City-Wide Activities in General Fund/GSD
Restated for Current Organization Structure and Conflict Bills Approved Budget Night

Item #3 - Citywide Activities

Citywide and Subfund Level Activities	FY 17/18 Council Approved	FY 24/25 Council Approved	Increase/ (Decrease)	CAGR %	Amount over Expected CAGR
Art In Public Places - Insurance	3,582	5,639	2,057	6.7%	\$ 462
Cultural Service Grants	2,846,580	7,000,000	4,153,420	13.7%	\$ 2,886,142 (i)
Public Service Grants	2,624,196	7,200,000	4,575,804	15.5%	\$ 3,407,530 (j)
Agape Community Health Center	187,926	153,603	(34,323)	-2.8%	
Eden Exchange: Catch-A-Break	150,000		(150,000)	-100.0%	
Jacksonville Area Legal Aid	266,000		(266,000)	-100.0%	
Jax Symphony		500,000	500,000	N/A	\$ 500,000 (k)
Sulzbacher Center		270,000	270,000	N/A	\$ 270,000 (k)
United Way 211		250,000	250,000	N/A	\$ 250,000 (k)
Volunteers in Medicine		200,000	200,000	N/A	\$ 200,000 (k)
Duval County Fair Association (DCFA) 2024-285-E		1,500,000	1,500,000	N/A	\$ 1,500,000 (k)
Jacksonville University - Law School		3,000,000	3,000,000	N/A	\$ 3,000,000 (k)
Shands Jax Medical Center - Indigent Care	26,275,594	56,000,000	29,724,406	11.4%	\$ 18,026,691 (l)
UF Health and Financial Technology Graduate Education Center		15,000,000	15,000,000	N/A	\$ 15,000,000 (k)
Total Citywide and Subfund Level Activities	\$ 71,020,845	\$ 156,976,382	\$ 85,955,537	12.0%	

Explanations

(a)	This is funding for the Florida/Florida State baseball game in Jacksonville.
(b)	This is based on an expansion of the boundaries in FY 21/22 and increased value of city properties within the boundaries.
(c)	This represents various economic incentives approved by City Council.
(d)	This represents the General Fund/GSD funding for the 50% discount for City employees at City owned garages pursuant to Section 122.202 (d) of the Municipal Code.
(e)	This increase is due to additional contributions for JPA related to the dredging, Fulton Cut, and Blount Island Fire Station #48 projects.
(f)	This is amount is determined by the state. It essentially allocates 50% of the cost of the Duval County youth sentenced to juvenile detention.
(g)	The increases is due to zoom licenses budgeted at \$19,427 in FY 2024/25.
(h)	The increase is mainly due to the contribution to Jacksonville Regional Chamber of Commerce increasing from \$200,000 to \$750,000.
(i)	This is the funding for Cultural Service Grants provided to the Cultural Council of Greater Jacksonville.
(j)	This is the funding for the Public Service Grants. Individual grants are approved by the Public Service Grants Council.
(k)	This represents incentives approved for the Duval County Fair Association, Jacksonville University, and UF Health and Financial Technology Graduate Education Center.
(l)	This is the funding provided to Shands Jacksonville for Indigent Health Care.

Council Auditor's Office

Item #3 - Transfers Out

Comparison of FY 17/18 to FY 24/25 Council Approved General Fund/GSD Transfers Out
Restated for Current Organizational Structure and Conflicts Bills Approved Budget Night

Transfer To Fund	FY 17-18 Council Approved	FY 24-25 Council Approved	Net Increase/ (Decrease)	CAGR %	Amount over Expected CAGR
Air Pollution EPA	\$ 424,273.00	\$ -	\$ (424,273.00)	-100.0%	
Animal Care And Protective Services	-	291,944	291,944	N/A	\$ 291,944 (a)
Art In Public Places Trust (64N)	-	196,575	196,575	N/A	\$ 196,575 (b)
Beach Erosion - Local	-	500,000	500,000	N/A	\$ 500,000 (c)
Cecil Commerce Center	1,144,279	1,605,304	461,025	5.0%	
CIP Fund - Pay-Go Funding	20,800,000	350,000	(20,450,000)	-44.2%	
City Venues	15,131,545	24,278,436	9,146,891	7.0%	\$ 2,410,430 (d)
Courthouse Trust (\$65 Fee FS: 939 185)	526,056	983,701	457,645	9.4%	\$ 223,448 (e)
Downtown Economic Development Fund	300,000	250,000	(50,000)	-2.6%	
Downtown NE CRA	200,095	-	(200,095)	-100.0%	
Emergency Incident - Funding for City Obligation	7,000,000	-	(7,000,000)	-100.0%	
Emergency Reserve	5,368,097	-	(5,368,097)	-100.0%	
Equestrian Center	-	331,177	331,177	N/A	\$ 331,177 (f)
General Trust & Agency Fund 11526	-	350,000	350,000	N/A	\$ 350,000 (g)
General Trust & Agency Fund 11528	-	575,000	575,000	N/A	\$ 575,000 (h)
Homelessness Initiatives Special Revenue Fund	-	2,290,820	2,290,820	N/A	\$ 2,290,820 (i)
Huguenot Park	356,282	320,115	(36,167)	-1.5%	
Jacksonville Upward Mobility Program	-	310,000	310,000	N/A	\$ 310,000 (j)
Journey Forward	-	600,000	600,000	N/A	\$ 600,000 (k)
KHA Operations	29,860,043	56,843,734	26,983,691	9.6%	\$ 13,690,203 (l)
Library Conference Facility Trust	-	95,813	95,813	N/A	\$ 95,813 (m)
Public Buildings	-	1,000,000	1,000,000	N/A	\$ 1,000,000 (n)
Recording Fees Technology Fund	-	231,541	231,541	N/A	\$ 231,541 (o)
Solid Waste Disposal - Annual Loan - Impacts GF/GSD Operations	3,058,842	36,584,023	33,525,181	42.5%	\$ 32,163,405 (p)
Solid Waste Disposal - Tracking of Past Loans	-	56,400,426	56,400,426	N/A	\$ 56,400,426
Special Events	6,133,226	10,465,170	4,331,944	7.9%	\$ 1,601,474 (q)
Stormwater CIP - Pay-Go	200,000	-	(200,000)	-100.0%	
Stormwater Services Operations	2,324,997	-	(2,324,997)	-100.0%	
Teen Court	55,000	153,995	98,995	15.8%	\$ 74,509 (r)
Vehicle Replacement Fund - Pay-Go Funding	-	10,000,000	10,000,000	N/A	\$ 10,000,000 (s)
Subtotal Excluding Transfers to Constitutional Offices	\$ 92,882,735	\$ 205,007,774	\$ 112,125,039	12.0%	

Council Auditor's Office

Item #3 - Transfers Out

**Comparison of FY 17/18 to FY 24/25 Council Approved General Fund/GSD Transfers Out
Restated for Current Organizational Structure and Conflicts Bills Approved Budget Night**

Transfer To Fund	FY 17-18 Council Approved	FY 24-25 Council Approved	Net Increase/ (Decrease)	CAGR %	Amount over Expected CAGR
Transfers to Constitutional Offices - Excluded					
Property Appraiser	\$ 9,622,651	\$ 13,862,210	\$ 4,239,559	5.4%	
Tax Collector	6,699,259	14,543,163	7,843,904	11.7%	\$ 4,861,440
Subtotal of Transfers to Constitutional Offices	\$ 16,321,910	\$ 28,405,373	\$ 12,083,463	8.2%	
Total Transfers Out	\$ 92,882,735	\$ 205,007,774	\$ 112,125,039	12.0%	\$ 70,774,279

Explanations

(a)	This funding was added to balance the budget and increase funding from \$105,000 to \$400,000 to the Jacksonville Humane Society starting in FY 2022/23.
(b)	This amount is 0.75% of the budgeted cost for vertical construction of public facilities pursuant to Section 118.621 of the Municipal Code.
(c)	This is the standard set aside each year for beach renourishment. Due to timing of the storms and available funds, there was no amount needed in FY 2017/18.
(d)	The increase is mainly due to a combination of increased cost of insurance for the venues (\$1,069,860 to \$4,825,459) and transfers to the City Venues ASM Fund (\$10,812,138 to \$23,209,490), which are event driven.
(e)	The increase is due to providing an additional \$500,000 to Jacksonville Area Legal Aid.
(f)	Previously the equestrian center was partially funded with transfers from the Tayé Brown Regional Park fund.
(g)	Myrtle/Moncrief Corridor funding
(h)	Mental Health Offender Program funding
(i)	This represents the initial \$1 million approved by City Council for funding to address House Bill 1365 and the \$1,240,000 approved pursuant to Municipal Code Section 119.920 of the Municipal Code.
(j)	This is the JUMP workforce development program established pursuant to Ordinance 2022-886-E.
(k)	This was funding added to the budget in FY 2024/25 to provide initial funding for the new Journey Forward Program created by Ordinance 2024-635-E.
(l)	This is mainly due to increasing the funding to service providers from \$24,701,419 (factors in amounts moved out of contingency when creating KHA) to \$49,898,032.
(m)	This fund was previously self-sufficient prior to COVID-19 and changes to practice where the facility is no longer allowed to bill City Departments/Agencies.
(n)	The FY 24/25 amount is a loan that will be paid back in FY 25/26. This was to cover half the cost of the \$2 million chilled water project.
(o)	Recording fee revenue decreased, resulting in contributions from the General Fund/GSD to ensure the County is properly funding the technology needs of the Public Defender, State Attorney, and Court Administration.
(p)	This is mainly due to the increases in hauler contracts (\$46,360,190 to \$86,983,473).
(q)	This is mainly due to the event contribution for the Florida/Georgia game going from \$600,000 to \$3,980,000.
(r)	This is mainly due to \$43,750 being added in FY 23/24 to provide certified family coaches.
(s)	This represented a \$10 million transfer to cover shortfalls in billings due to delays in the delivery of vehicles.

Council Auditor's Office

Item #3 - Internal Service Funds

Comparison of FY 17/18 to FY 24/25 Council Approved Budget - Internal Service Funds
Restated for Current Organizational Structure and Conflict Bills Approved Budget Night

Fund	Fund Name	FY 2017/18			FY 2024/25			Increase/(Decrease)				Amount over Expected CAGR
		Council Approved Budget	FTE	PT Hours	Council Approved Budget	FTE	PT Hours	Council Approved Budget	CAGR %	FTE	PT Hours	
51101	Fleet Management - Operations	\$ 30,509,951	108	7,722	\$ 41,757,915	97	9,802	\$ 11,247,964	4.6%	(11)	2,080	
51102	Fleet Management - Vehicle Replacement	37,930,548	3	-	41,085,156	3	-	3,154,608	1.1%	-	-	
51103	Fleet Management - Direct Replacement	22,356,239	-	-	3,696,439	-	-	(18,659,800)	-22.7%	-	-	
52101	Copy Center	2,537,364	5	-	2,681,659	5	-	144,295	0.8%	-	-	
53101	Technology Solutions - Operations	26,064,242	121	14,660	42,043,030	123	14,660	15,978,788	7.1%	2	-	\$ 4,375,165 (a)
53102	Technology Solutions - Radio Communication	5,719,545	10	-	4,948,856	11	-	(770,689)	-2.0%	1	-	
53103	Technology Solutions - System Development	1,923,123	-	-	1,788,549	-	-	(134,574)	-1.0%	-	-	
53104	Technology Solutions - Equipment Refresh	1,600,940	-	-	4,001,064	-	-	2,400,124	14.0%	-	-	\$ 1,687,396 (b)
53105	Technology Solutions - Radio Equipment Refresh	1,199,528	-	-	719,106	-	-	(480,422)	-7.0%	-	-	
53106	Technology Solutions - System Development Fund	5,505,878	-	-	17,803,070	-	-	12,297,192	18.3%	-	-	\$ 9,846,013 (c)
54101	Public Works Public Building Allocations	46,323,916	59	1,146	58,385,971	61	-	12,062,055	3.4%	2	(1,146)	
55101	Office of General Counsel	10,858,164	69	2,600	14,253,459	79	2,600	3,395,295	4.0%	10	-	
56101	Risk Management - Self Insurance	40,828,524	22	2,600	72,698,501	25	2,600	31,869,977	8.6%	3	-	\$ 13,693,396 (d)
56201	Employee Services - Group Health	94,683,862	9	3,440	104,335,042	9	3,440	9,651,180	1.4%	-	-	
56301	Risk Management - Insured Programs	7,894,597	7	1,110	20,334,976	9	1,110	12,440,379	14.5%	2	-	\$ 8,925,758 (e)
57101	Finance - Debt Management Fund	173,027,648	-	-	188,496,610	-	-	15,468,962	1.2%	-	-	
Total Internal Service Funds		\$ 508,964,069	413	33,278	\$ 619,029,403	422	34,212	\$ 110,065,334	2.8%	9	934	

Explanations

(a)	This is mainly related to the cost for 1Cloud (Financial, Procurement, and HR enterprise system) of \$8,490,652 and hosting and license costs for Microsoft Office 365 of \$3,171,107.
(b)	This represents the purchase of computers, network equipment, and servers including Mobile Data Terminals for JFRD and equipment refresh for JSO.
(c)	This is mainly attributable to debt service on 1Cloud.
(d)	This is mainly related to heart and hypertension claims for JSO and JFRD going from \$13.2 million to \$36 million.
(e)	This is mainly due to property insurance going from \$4,155,000 to \$13,568,251.