

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL  
 FOR THE QUARTER ENDED MARCH 31, 2024

00111 General Fund Operating

	BUDGET INFORMATION			
	Revised Budget	Y-T-D Actuals	Projections	Variance
<b>REVENUE</b>				
Ad Valorem Taxes	1,031,529,740	1,037,160,548	1,037,160,548	5,630,808
Utility Service Tax	98,205,952	40,212,704	101,503,614	3,297,662
Communication Service Tax	30,783,890	10,284,347	30,603,191	(180,699)
Other Taxes	8,097,205	7,267,336	8,224,641	127,436
Permits and Fees	427,000	206,825	415,650	(11,350)
Franchise Fees	48,203,461	15,045,965	44,097,808	(4,105,653)
Intergovernmental Revenue	502,908	340,580	502,908	0
State Shared Revenue	240,259,990	90,074,353	237,066,829	(3,193,161)
Charges for Services	27,547,336	12,020,464	25,566,251	(1,981,085)
Revenue From City Agencies	8,461,838	4,491,079	8,543,307	81,469
Net Transport Revenue	36,127,375	23,092,044	37,706,210	1,578,835
Fines and Forfeits	1,306,485	731,243	1,576,820	270,335
Miscellaneous Revenue	19,941,602	5,753,586	19,732,589	(209,013)
Pension Fund Contributions	0	5,057	404	404
Investment Pool / Interest Earnings	12,520,000	12,184,540	21,388,040	8,868,040
Debt Funding: Debt Management Fund	20,979,060	0	20,979,060	0
Transfers From Other Funds	4,207,833	2,103,917	4,207,833	0
General Fund Loan	25,745,486	25,745,486	24,895,486	(850,000)
Contribution From Local Units	134,735,122	46,662,967	134,703,828	(31,294)
<b>TOTAL REVENUE</b>	<b>1,749,582,283</b>	<b>1,333,383,041</b>	<b>1,758,875,017</b>	<b>9,292,734</b>
<b>EXPENDITURES</b>				
Salaries	591,476,370	285,067,668	586,687,197	4,788,515
Salary & Benefit Lapse	(10,500,071)	0	0	(10,500,071)
Pension Costs	259,026,677	124,321,901	251,487,801	7,538,876
Employer Provided Benefits	103,366,613	49,635,640	100,343,765	3,022,847
Internal Service Charges	144,598,714	66,515,787	139,689,389	4,909,327
Inter-Departmental Billing	463,937	0	463,937	0
Insurance Costs and Premiums	1,997	163,604	1,577	420
Insurance Costs and Premiums - Allocatio	14,577,701	9,670,330	14,577,701	0
Professional and Contractual Services	93,599,447	29,821,373	92,352,231	1,247,219
Other Operating Expenses	116,083,761	37,917,218	113,924,361	2,159,404
Library Materials	5,208,644	2,562,303	5,208,644	0
Capital Outlay	8,622,040	3,698,028	8,620,307	1,735
Capital Outlay - Debt Funded	562,500	0	562,500	0
Debt Service	39,017,753	0	38,929,843	87,910
Payment to Fiscal Agents	5,200,101	2,012,827	5,200,101	0
Debt Management Fund Repayments	66,641,123	26,889,898	53,779,819	12,861,304
Grants, Aids & Contributions	125,929,410	52,021,141	126,583,136	(653,726)

CONSOLIDATED CITY OF JACKSONVILLE  
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 FOR THE QUARTER ENDED MARCH 31, 2024

Supervision Allocation	(1,724,957)	(1,020,923)	(1,724,957)	0
Indirect Cost	1,940,560	970,280	1,940,560	0
Transfers to Other Funds	221,587,578	160,877,910	221,551,388	36,190
General Fund - Loan / Loan Repayment	57,250,426	56,400,426	56,400,426	850,000
Other Uses - Debt Funded	40,979,060	0	40,979,060	0
<b>TOTAL EXPENDITURES</b>	<b>1,883,909,384</b>	<b>907,525,412</b>	<b>1,857,558,786</b>	<b>26,349,950</b>
<b>CURRENT YEAR</b>	<b>(134,327,102)</b>	<b>425,857,629</b>	<b>(98,683,770)</b>	<b>35,642,684</b>
Transfers from Fund Balance	56,334,157			
Contingencies	(6,761,690)			
Cash Carryover	(510,000)			
<b>BUDGET DIFFERENCE</b>	<b>(85,264,635)</b>			

00111 General Fund Operating  
Expenditures by Department

	Revised Budget	Projection	* Variance
No Center	27,779	0	27,779
Advisory Boards And Commissions	543,427	545,029	(1,602)
City Council	14,127,360	13,725,447	401,913
Corrections	162,115,589	159,629,369	2,486,220
Courts	6,672,215	6,370,972	301,243
Downtown Investment Authority	1,632,330	1,253,609	378,721
Employee Services	8,968,168	8,806,823	161,345
Executive Office of the Mayor	5,443,928	5,393,445	50,483
Executive Office of the Sheriff	9,112,630	7,932,130	1,180,500
Finance and Administration	26,444,072	26,032,125	411,947
Fire and Rescue-Center	383,764,349	380,269,776	3,494,573
Health Administrator	1,612,073	1,611,888	185
Investigations & Homeland Security	103,270,443	106,312,133	(3,041,690)
Jacksonville Human Rights Commission	1,209,013	1,200,827	8,186
Jax Citywide Activities	584,676,878	574,901,061	9,775,817
Medical Examiner	7,136,266	6,962,778	173,488
Military Affairs and Veterans	1,614,045	1,382,320	231,725
Neighborhoods	28,445,308	27,823,525	621,783
Office of Economic Development	3,179,785	3,094,195	85,590
Office of Ethics	754,090	754,922	(832)
Office of General Counsel-Center	2,164,790	2,075,581	89,209
Office of State's Attorney	2,824,677	2,812,259	12,418
Office of the Inspector General	1,561,698	1,552,581	9,117
Parks, Recreation & Community Services	54,961,992	53,829,811	1,132,181
Patrol & Enforcement	239,163,367	230,708,802	8,454,565
Personnel & Professional Standards	35,144,986	36,130,045	(985,059)
Planning and Development	5,704,983	5,482,905	222,078
Police Services	60,336,797	60,677,246	(340,449)
Public Defender's	2,456,565	2,450,710	5,855
Public Library	43,339,385	42,452,945	886,440
Public Works	71,695,673	71,666,666	29,007
Supervisor of Elections	13,804,724	13,716,861	87,863
<b>Total</b>	<b>1,883,909,384</b>	<b>1,857,558,786</b>	<b>26,350,598</b>

\* Any difference between the General Fund subfund level report variance and the variance on this report is due to rounding.

A schedule is included which details any Department(s) that are projected to have a net unfavorable variance.

**GENERAL FUND OPERATING FUND  
EXPENDITURES BY DEPARTMENT SUPPLEMENTAL DETAIL**

**Advisory Boards and Commissions**

Projected Unfavorable Variance: (1,602)

	<u>Variance</u>
Personnel Costs	(13,050)
Operating and Capital Outlay	(1,153)
Internal Service Charges	12,601

**Investigations and Homeland Security**

Projected Unfavorable Variance: (3,041,690)

	<u>Variance</u>
Personnel Costs - Excluding Overtime	712,109
Overtime	(3,572,366)
Operating and Capital Outlay	3,743
Internal Service Charges	(185,176)

**Office of Ethics**

Projected Unfavorable Variance: (832)

	<u>Variance</u>
Personnel Costs	(4,742)
Operating and Capital Outlay	2,609
Internal Service Charges	1,301

**Personnel & Professional Standards**

Projected Unfavorable Variance: (985,059)

	<u>Variance</u>
Personnel Costs - Excluding Overtime	(754,639)
Overtime	(452,110)
Operating and Capital Outlay	(22,175)
Internal Service Charges	243,865

**Police Services**

Projected Unfavorable Variance: (340,449)

	<u>Variance</u>
Personnel Costs - Excluding Overtime	324,030
Overtime	(818,660)
Operating and Capital Outlay	143,641
Internal Service Charges	10,540

## Property Appraiser's Budgetary Comparison

Revenue	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)	
			Dollars	Percentage
Florida Inland Navigation	\$ 23,064	\$ 19,580	\$ (3,484)	(15.1%)
Water Management P A Fees	\$ 142,277	\$ 121,899	\$ (20,378)	(14.3%)
Comm Dev District PA Fees	\$ 323,613	\$ 354,461	\$ 30,848	9.5%
Investment Pool Earnings	\$ 23,624	\$ 23,624	\$ -	0.0% *
Subsidy from General Fund	\$ 12,044,594	\$ 12,099,343	\$ 54,749	0.5% *
<b>Total Revenue</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 61,735</b>	<b>0.5%</b>

Expenditures	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)	
			Dollars	Percentage
Salaries	\$ 6,678,181	\$ 6,642,016	\$ (36,165)	(0.5%) *
Salary & Benefit Lapse	\$ (144,295)	\$ (148,743)	\$ (4,448)	3.1% *
Pension Costs	\$ 2,147,308	\$ 2,177,796	\$ 30,488	1.4% *
Employer Provided Benefits	\$ 1,135,256	\$ 1,128,967	\$ (6,289)	(0.6%) *
Internal Service Charges	\$ 1,317,640	\$ 1,317,640	\$ -	0.0% *
Insurance Costs and Premiums - Allocations	\$ 37,067	\$ 37,067	\$ -	0.0% *
Professional and Contractual Services	\$ 468,334	\$ 469,686	\$ 1,352	0.3%
Other Operating Expenses	\$ 917,680	\$ 994,477	\$ 76,797	8.4%
Capital Outlay	\$ 1	\$ 1	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 12,557,172</b>	<b>\$ 12,618,907</b>	<b>\$ 61,735</b>	<b>0.5%</b>

### Authorized Position Cap

	FY23-24 Adopted	FY24-25 Proposed	Change
Authorized Positions	113	113	0
Part-Time Hours	5,408	6,708	1,300

\* The FY24-25 budget for various accounts within these categories have not yet been determined. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Property Appraiser's Budgetary Comparison - Expenditures  
By Account

\* Certain internal service charges and personnel costs for FY24-25 have not yet been finalized. Final amounts for these accounts will be presented as part of the Mayor's annual budget submission.

Account	Title	FY23-24 Adopted	FY24-25 Proposed	Increase (Decrease)		Footnote
				Dollars	Percent	
512010	Permanent and Probationary Salaries	\$ 6,359,271	\$ 6,272,550	\$ (86,721)	(1.4%)*	(1)
513060	Salaries Part Time	\$ 200,782	\$ 249,850	\$ 49,068	24.4%	(2)
513070	Salaries&Benefits Lapse	\$ (144,295)	\$ (148,743)	\$ (4,448)	3.1%*	
515010	Special Pay	\$ 56,900	\$ 56,200	\$ (700)	(1.2%)*	
515030	Leave Sellback	\$ 1,234	\$ 1,697	\$ 463	37.5%*	
515110	Special Pay - Pensionable	\$ 59,994	\$ 61,719	\$ 1,725	2.9%*	
521010	Payroll Taxes FICA	\$ 15,472	\$ 15,992	\$ 520	3.4%*	
521020	Medicare Tax	\$ 93,825	\$ 95,040	\$ 1,215	1.3%*	
522010	Pension Contribution	\$ 260,286	\$ 265,339	\$ 5,053	1.9%*	
522011	GEPP DB Unfunded Liability	\$ 1,373,712	\$ 1,390,082	\$ 16,370	1.2%*	
522040	FRS Pension ER Contribution	\$ 110,435	\$ 117,596	\$ 7,161	6.5%*	
522070	Disability Trust Fund-ER	\$ 8,992	\$ 9,024	\$ 32	0.4%*	
522130	GEPP Defined Contribution DC-ER	\$ 393,883	\$ 395,755	\$ 1,872	0.5%*	
523010	Group Dental Plan	\$ 15,053	\$ 16,397	\$ 1,344	8.9%*	
523030	Group Life Insurance	\$ 22,726	\$ 22,417	\$ (309)	(1.4%)*	
523040	Group Hospitalization Insurance	\$ 890,367	\$ 881,308	\$ (9,059)	(1.0%)*	(1)
524001	City Employees Worker's Compensation	\$ 97,813	\$ 97,813	\$ -	0.0%*	
Personnel Expense Totals:		\$ 9,816,450	\$ 9,800,036	\$ (16,414)	(0.2%)*	
531090	Other Professional Services	\$ 350,782	\$ 346,256	\$ (4,526)	(1.3%)*	(3)
531180	Software Hosting Services	\$ 117,552	\$ 123,430	\$ 5,878	5.0%	(4)
540010	Auto Allowance	\$ -	\$ 3,600	\$ 3,600	0.0%	
540020	Travel Expense	\$ 39,497	\$ 25,136	\$ (14,361)	(36.4%)*	(5)
542001	Postage	\$ 332,563	\$ 361,223	\$ 28,660	8.6%	(6)
545020	General Liability Insurance	\$ 37,067	\$ 37,067	\$ -	0.0%*	
546620	Hardware-Software Maintenance & Licenses	\$ 344,448	\$ 378,817	\$ 34,369	10.0%	(7)
547210	Printing and Binding Commercial	\$ 113,100	\$ 131,581	\$ 18,481	16.3%	(8)
548010	Advertising and Promotion	\$ 1,000	\$ 1,000	\$ -	0.0%	
549040	Miscellaneous Services & Charges	\$ 20,340	\$ 20,340	\$ -	0.0%	
549044	Parking Costs- Non-travel	\$ 1,000	\$ 250	\$ (750)	(75.0%)*	
549505	ISA-Building Cost Allocation - Yates	\$ 427,175	\$ 427,175	\$ -	0.0%*	
549510	ISA-Computer Sys Maint&Security	\$ 586,317	\$ 586,317	\$ -	0.0%*	
549511	ISA-Copier Consolidation	\$ 28,586	\$ 28,586	\$ -	0.0%*	
549512	ISA-Copy Center	\$ 14,110	\$ 14,110	\$ -	0.0%*	
549516	ISA-Ergonomic Assessment&Equipment	\$ 4,691	\$ 4,691	\$ -	0.0%*	
549518	ISA-Fleet Part,Oil&Gas	\$ 40,736	\$ 40,736	\$ -	0.0%*	
549519	ISA-Fleet Repairs, Sublet and Rentals	\$ 42,417	\$ 42,417	\$ -	0.0%*	
549521	ISA-Fleet Vehicle Replacement	\$ 95,791	\$ 95,791	\$ -	0.0%*	
549529	ISA-Mailroom Charge	\$ 2,263	\$ 2,263	\$ -	0.0%*	
549532	ISA-OGC Legal	\$ 75,554	\$ 75,554	\$ -	0.0%*	
551010	Office Supplies - Other	\$ 10,000	\$ 10,000	\$ -	0.0%	
552160	Other Operating Supplies	\$ 12,949	\$ 12,949	\$ -	0.0%	
554001	Dues and Subscriptions	\$ 20,057	\$ 19,595	\$ (462)	(2.3%)*	
555001	Employee Training Expenses	\$ 22,726	\$ 29,986	\$ 7,260	31.9%	(5)
564030	Office Equipment	\$ 1	\$ 1	\$ -	0.0%	
Total Expenditures		\$ 12,557,172	\$ 12,618,907	\$ 61,735	0.5%	

## Property Appraiser's Budgetary Comparison

### Footnotes

- (1) The decrease is mostly due to the unfunding of a vacant position within Commercial which is being covered by a part-time employee.
- (2) The increase is mostly due to additional funding of \$47,783 and hours of 1,300 for a new part-time employee in the PAO administration to handle all external communications sent to property owners, the Property Appraiser's annual report, all flyers and brochures, and social media pages.
- (3) The net decrease being driven by the CoStar commercial real estate database contract that is used to collect and analyze data related to commercial real estate transactions. The data obtained is utilized to estimate values for commercial real estate.
- (4) The increase being driven by the cost of the land records workflow software.
- (5) Travel and training have a net decrease of \$7,101 mostly due to a reduced need for travel as a result of online courses availability.
- (6) The increase is being driven by current and future postal rate increases as well as an anticipated increase in the number of mailouts.
- (7) Across the board increases in software maintenance agreements:

GIS Maintenance Agreement	\$15,075
Thomson Reuters Support Maintenance Agreement	\$14,676
Levin Associates Annual Online Software Subscription	\$4,500
ViewScan 4 Microfilm/Scanner	\$118
- (8) The increase being driven by an increase in the cost to print for January exemption mailings.