

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2012/2013 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

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**Clay Yarborough**



**Meeting #3**  
**August 16, 2012**

**COUNCIL AUDITOR'S OFFICE  
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**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PARKS AND RECREATION  
GENERAL FUND (011)**

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**PROPOSED BUDGET BOOK – Page 260-262  
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**BACKGROUND:**

The Department of Parks and Recreation is comprised of three divisions: Recreation and Community Programming, Office of the Director, and Waterfront Management and Programming. The department also oversees park maintenance activities of the city, which have been transferred in from the Public Works Department in the proposed budget. The Office of the Director includes Administration-Parks and Recreation, Cooperative Extension Office, Grant Compliance, and the Ritz Theatre and LaVilla Museum.

In FY 2011/12, this department was included in the Recreation and Community Services Department, which also included the Adult Services, Behavioral and Human Services, and Veteran and Disabled Services Divisions. The Adult Services and Behavioral and Human Services Divisions are now in the Special Services Department.

The Parks and Recreation Department is responsible for city parks, preserves, entertainment venues, pools, marinas, waterfront facilities, and programs administered through partnerships, liaisons and city staff.

There is currently an RFP out for a facilities manager, which would include the Ritz Theatre. The RFP is under protest and a vendor has not been selected.

**REVENUES:**

1. Charges for Services:

- The net decrease of \$47,005 is primarily due to reductions of \$84,820 in tennis lesson fees and \$34,685 in organized event charges, both based on current year actuals. These were partly offset by an increase of \$70,000 in summer camps for aquatics programs (not a true increase – revenue is being reclassified from miscellaneous revenue below).

2. Miscellaneous Revenue:

- The net increase of \$754,438 is mainly due to a \$1,000,000 budgeted contribution from private sources aimed to support parks programming and operations. See our recommendation #1 below regarding this proposed revenue. This was slightly offset by a decrease of \$268,842 – mostly from an \$87,740 decrease in Aquatics (\$70,000 of which was reclassified to Charges for Services) and an \$184,102 decrease in Playgrounds and Centers (various community center fees, including afterschool program fees and specialty classes).

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**EXPENDITURES:**

1. Salaries:

- The increase of \$4,023,355 is primarily due to the transfer of park maintenance personnel from the Public Works Department into the Parks and Recreation Department. There is an increase of \$3,907,587 in permanent salaries, \$74,346 in special pay – pensionable and \$41,304 in part time salaries (part time hours transferred in from the Special Services Department). 133 positions were transferred in from Public Works, and 12 of those positions are proposed eliminations.

2. Employer Provided Benefits:

- The increase of \$2,123,844 is primarily due to increases of \$929,733 in group health, \$898,911 in pension contribution, \$211,905 in workers compensation, and \$50,414 in Medicare taxes, attributable to the transfer of parks maintenance personnel from Public Works.

3. Internal Service Charges:

- The net decrease of \$351,897 is primarily due to decreases of \$197,574 in ITD computer systems maintenance charges, \$49,058 in data center service charges, \$42,431 in network group charges, \$37,945 in telecommunication charges, and \$33,716 in copy center charges. ITD has reduced costs overall and as a result, savings are seen in departmental internal service charges.

4. Other Operating Expenses:

- The net increase of \$2,813,800 is primarily the result of moving parks maintenance expenditures from the Public Works Department into the Parks and Recreation Department. This includes increases of \$2,072,323 in contractual services (all related to parks maintenance), \$198,395 in repairs and maintenance supplies (parks maintenance), \$118,767 in repairs and maintenance (parks maintenance), \$114,501 in other operating supplies (parks maintenance), \$110,571 in miscellaneous services and charges (parks maintenance and Grant Compliance database maintenance), and \$91,371 in professional services (contracts moved from Special Services to Parks and Recreation following the reorganization). There were no significant decreases.

**SERVICE LEVEL CHANGES:**

There is decreased City funding in the proposed budget for Extension Office agents, which have historically been funded 60% by the University of Florida and 40% by the City per a MOU. Per the department, this may result in agent(s) positions being eliminated. The proposed reduction of \$38,708 from FY 2011/12 level funding will result in a loss of an additional \$58,062 in salary funds from UF annually.

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**ENHANCEMENTS IN BUDGET:**

Indexcode	Indexcode Title	Subobject	Subobject Title	Amount	Description
RPOD011GC	Grant Compliance	04938	Misc Services	\$36,000	Annual maintenance for GIFTS grants management program
RPOD011GC	Grant Compliance	04938	Misc Services	\$1,300	Foundation Center database

**FOOD AND BEVERAGE EXPENDITURES:**

Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
RPCM011PG	\$600	Spring Play Day (1 central site)	Spring camp play day, 700 children
RPCM011PG	\$600	Club Rec Open House	700 children and their families
RPCM011PG	\$1,000	Art Events	Public hands-on art events
RPCM011PG	\$1,000	Great Jacksonville Campout	Family camping event for Mayor's Book Club members
RPCM011PG	\$2,000	Joseph Lee Day	Summer play day, 1500 children
RPCM011PG	\$2,500	Fall Festivals (19 sites)	Fall play day and festival, open to the public at each staffed community center
RPCM011PG	\$3,000	Summer Night Lights snacks	Extended hours at 5 centers and pools
RPOD011CEXT	\$3,000	All items are used in educational programming for teaching purposes only.	Partially funds Food & Nutrition educational programming to be presented to 74 Title 1 schools in Duval County
RPOD011RT	\$5,000	Ticketed Events, Shows, Concerts and Performances	Concessions (Snacks and Beverages) resale for profit (Ord. 1999-776-E)
RPOD011RT	\$10,000	Catering	Catering as per artist contract: hospitality services/catered meals required day/night of artist's performance. Also for museum exhibit openings. All for public purposes. (Ord. 1999-776-E)

**EMPLOYEE CAP CHANGES:**

There is an increase of 126 authorized positions in the Parks and Recreation Department. The increase in positions is mainly from the transfer of 133 park maintenance positions from the Public Works Department into the Parks and Recreation Department, partially offset by proposed eliminations.

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**EMPLOYEE CAP CHANGES:**

Action	# of Positions	Explanation
FY 2011/12 positions	101	Council approved position cap
Transfer out to 751SE - Special Events	-1	Transferred out during FY 11/12
Transfer in from RCOD011-Special Services Dept	1	Transferred in during FY 11/12
Transfer in from Public Works 011	131	FY 12/13 proposed budget
Transfer in from Public Works 461	2	FY 12/13 proposed budget
Transfer in from RCOD011-Special Services Dept	5	FY 12/13 proposed budget
Transfer in from OPAS011- Administrative Services	4	FY 12/13 proposed budget
Proposed eliminations	-16	FY 12/13 proposed budget (see below)
<b>Proposed FY 2012/13 positions</b>	<b>227</b>	

**EMPLOYEE CAP CHANGES BY DIVISION:**

Rec. & Community Programming: Increase of 120 positions  
 Office of the Director: Increase of 6 positions  
 Waterfront Management: No change

**PROPOSED ELIMINATIONS:**

Job Class	Job Class Description	Indexcode	Filled/ Retiring/ Vacant/ Attrition	Budget Savings
E0024	CUSTODIAN SERVICES WORKER	RPCM011PG	Filled	\$31,441.75
E0024	CUSTODIAN SERVICES WORKER	RPCM011PG	Filled	\$31,519.59
L0027	PROJECT INSPECTOR	RPCM011PG	Filled	\$58,710.14
U0213	GENERAL MAINTENANCE SUPERVISOR	RPCM011PG	Filled	\$48,401.19
U0213	GENERAL MAINTENANCE SUPERVISOR	RPCM011PG	Filled	\$43,455.03
U0300	MAINTENANCE HELPER	RPCM011PG	Vacant	\$31,682.94
U0300	MAINTENANCE HELPER	RPCM011PG	Vacant	\$31,682.94
U0300	MAINTENANCE HELPER	RPCM011PG	Vacant	\$31,682.94
U0300	MAINTENANCE HELPER	RPCM011PG	Filled	\$31,919.29
Z0436	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	\$28,054.92
Z0436	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	\$41,601.36
Z0436	PARK MAINTENANCE WORKER I	RPCM011PG	Filled	\$31,986.83
B0005	ADMINISTRATIVE AIDE	RPOD011CEXT	Vacant	\$41,898.03
04445	GRANTS COMPLIANCE MANAGER	RPOD011GC	Vacant	\$69,592.09

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Job Class	Job Class Description	Indexcode	Filled/ Retiring/ Vacant/ Attrition	Budget Savings
04434	AMIO-MUSEUM ADMINISTRATION	RPOD011RT	Filled	\$64,452.73
E0023	CUSTODIAN	RPOD011RT	Filled	\$35,077.92
<b>Total savings from proposed eliminations</b>				<b>\$653,159.69</b>

**RECOMMENDATIONS:**

1. We recommend eliminating the projected \$1,000,000 in Contributions from Private Sources budgeted within the Playgrounds and Centers activity. At this time, no information regarding the donor(s) or timeframe for receiving the donation(s) has been provided and it appears to have been budgeted as a means to balance the budget. This will have a negative impact of \$1,000,000 on Special Council Contingency.

2. We recommend eliminating funding of \$20,246 for the GIFTS grants management system database maintenance budgeted in Office of the Director- Professional Services. This is to correct an error since the expense is already budgeted in the Grant Compliance activity. In addition, we recommend reducing funding for this expense in Grant Compliance by \$15,754 to correct an error in the amount budgeted. This has a positive impact of \$36,000 on Special Council Contingency.

3. We recommend transferring \$38,000 in revenue to the Parks and Recreation Department - Administration from the Special Services Department - Office of the Director. This revenue is associated with the Bent Creek Golf Course (\$20,000) and boat docking for river cruises (\$18,000) and was erroneously budgeted within the Special Services Department for FY 2012/13 but is now under Parks and Recreation following the reorganization. This will have no impact on Special Council Contingency.

4. We recommend the deletion of the following 16 unfunded positions in the proposed budget. This will have no impact on Special Council Contingency.

Indexcode	Position	Jobcode	Position No.	Proposed Salary
RPCM011PG	Recreation Specialist	W0035	999000324	0.00
RPCM011PG	Recreation Specialist	W0035	999000325	0.00
RPCM011PG	Recreation Specialist	W0035	999000326	0.00
RPCM011PG	Recreation Specialist	W0035	999000327	0.00
RPCM011PG	Recreation Specialist	W0035	999000328	0.00

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<b>Indexcode</b>	<b>Position</b>	<b>Jobcode</b>	<b>Position No.</b>	<b>Proposed Salary</b>
RPCM011PG	Recreation Specialist	W0035	999000329	0.00
RPCM011PG	Recreation Specialist	W0035	999000330	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000332	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000333	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000334	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000335	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000336	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000337	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000338	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000339	0.00
RPCM011PG	Recreation Leader Senior	W0076	999000340	0.00

5. The Administration has requested the transfer of additional parks maintenance related expenditures and personnel from Public Works to the Parks and Recreation Department. These transfers were not included in the proposed budget. We are bringing this to the Committee's attention for their discussion.



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	2011/2012 Council Approved Budget	2012/2013 Agency Requested Amounts	2012/2013 Recommended Budgets	\$ Change 2012/2013 Proposed to 2011/2012	% Change 2012/2013 Proposed to 2011/2012
<b>GENERAL FUND/GSD</b>					
Angelwood Inc. - Macaw Group Home	\$ 12,954	\$ 18,348	\$ 18,348	\$ 5,394	41.64%
Angelwood Inc. - Sidesaddle Group Home	9,426	-	-	(9,426)	-100.00%
Angelwood Inc. - Cheatham Trails Home	-	18,512	18,512	18,512	N/A
APEL Health Services, Inc - Chronic Disease Prevention	20,166	26,599	26,599	6,433	31.90%
Beaches Emergency Asst Ministry - Rent & Utility Assistance Program	23,985	75,250	19,541	(4,444)	-18.53%
Catholic Charities Bureau - Lawn Care Employment Program	27,510	67,000	67,000	39,490	143.54%
Catholic Charities Bureau - Emergency Assistance	42,706	50,000	50,000	7,294	17.08%
Clara White Mission - Comprehensive Emergency Services	36,157	59,500	52,888	16,731	46.27%
Community Connections of Jax - Davis Center Case Management	61,687	78,000	35,297	(26,390)	-42.78%
Community Connections of Jax - Davis Center Resident Assistants Program for Homeless Families	62,393	150,000	54,852	(7,540)	-12.09%
Compassionate Families - Grief Recovery & Support Services	10,817	40,045	12,014	1,197	11.07%
Daniel Memorial - Project Prepare	19,903	50,000	50,000	30,097	151.22%
Downtown Ecumenical Services Council - Emergency Assistance Program	-	65,000	16,879	16,879	N/A
Emergency Services & Homeless Coalition - Leadership to End Homelessness	20,007	32,500	32,500	12,493	62.44%
Family Foundations of NE Florida - Ways to Work (formerly called 1000 in 1000)	72,095	117,718	-	(72,095)	-100.00%
Family Nurturing Center - Safe Swaps	48,380	98,168	29,452	(18,928)	-39.12%
Family Promise of Jacksonville	10,683	18,000	4,388	(6,295)	-58.92%
Family Support Services of North Florida - Strengthening Ties and Empowering Parents (STEPS)	108,142	-	-	(108,142)	-100.00%
Family Support Services of North Florida - Job4Life	-	194,200	66,191	66,191	N/A
Fresh Ministries - Core City Economic Development	104,903	-	-	(104,903)	-100.00%
Fresh Ministries - Life Point Career	-	219,184	66,609	66,609	N/A
Gateway Community Services - SAGES	63,526	63,526	63,526	0	0.00%
Hands On Jacksonville - Community Organizing Program	57,749	60,000	-	(57,749)	-100.00%
Hart Felt Ministries	22,207	25,916	7,193	(15,015)	-67.61%
HELP Center - Transitional Living and Recovery Program	34,251	91,475	-	(34,251)	-100.00%
Hope Haven Association - Project SEARCH	15,249	18,000	9,423	(5,826)	-38.21%
Hubbard House - Emergency Services	87,681	131,884	85,768	(1,913)	-2.18%
Hubbard House - Outreach Program	33,445	39,057	39,057	5,612	16.78%
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	113,883	123,413	123,413	9,530	8.37%
Jacksonville Area Legal Aid - Civil Legal Services	161,949	240,454	135,085	(26,864)	-16.59%
Jacksonville Area Sexual Minority Youth Network, Inc. - Safety Net Program for LGBT Young Adults	9,061	22,764	10,301	1,240	13.69%
Jacksonville Speech & Hearing Center - Audiology Services	24,133	45,000	16,834	(7,299)	-30.24%
L'Arche Harbor House - Community Inclusion	15,411	37,003	10,270	(5,142)	-33.36%
Learn to Read, Inc. - Jax Reads	18,565	40,425	21,996	3,431	18.48%
Learn to Read, Inc. - College Bound	-	27,515	9,981	9,981	N/A
Lutheran Social Services - AIDS Care & Education-Intervention Program	25,896	65,407	24,468	(1,428)	-5.52%
Lutheran Social Services - Second Harvest Food Bank	138,893	249,900	28,616	(110,276)	-79.40%
Lutheran Social Services - Representative Payee Program	25,683	50,922	14,133	(11,551)	-44.97%
Lutheran Social Services - Refugee Services Program-Computer Skills Training	21,360	44,267	16,058	(5,302)	-24.82%
Mission House - Case Management	13,933	64,428	43,733	29,801	213.89%
Northeast Florida Community Action Agency - Emergency Food Assistance Program (TEFAP)	48,769	51,388	5,885	(42,884)	-87.93%
Northeast Florida Community Action Agency - CSBG - Family Self Sufficiency	22,230	40,000	13,634	(8,596)	-38.67%
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	30,771	73,772	62,706	31,935	103.78%
Northeast Florida Healthy Start Coalition, Inc. - Make a Difference	-	10,600	2,152	2,152	N/A
North Florida School of Special Education - Transition Into Learning Employment Skills (TILES)	19,028	24,221	24,221	5,193	27.29%
Operation New Hope - Ready 4 Work	-	213,211	109,005	109,005	N/A
Opportunity Development Inc - Deaf Consumer Program	12,105	36,000	12,299	194	1.60%
Opportunity Development Inc - Temporary Loan Closet	12,105	36,000	-	(12,105)	-100.00%
Opportunity Development Inc - Disabled Victims Advocate	12,105	36,000	-	(12,105)	-100.00%
Pine Castle - Training, Education and Work Services	61,637	138,753	72,637	11,000	17.85%
River Region - Andy's Place Housing	26,079	58,383	14,233	(11,846)	-45.42%
River Region - Adult Substance Abuse Level 2 Residential Treatment	38,347	69,000	5,695	(32,653)	-85.15%
Ronald McDonald House Charities - Ronald McDonald House Lodging	42,734	78,115	78,115	35,381	82.79%
The ARC Jacksonville - Aging Well	-	44,823	3,700	3,700	N/A
The Salvation Army - Homeless Emergency Services	38,490	92,535	22,559	(15,931)	-41.39%
THORMINC. The House of Refuge Ministries, Inc. - Resolve to Stop Violence Program	39,518	88,000	21,453	(18,065)	-45.71%
Trinity Evangelical Lutheran Church Inc - Food Pantry	14,815	20,000	2,290	(12,525)	-84.54%
United Way of Northeast Florida - RealSense Prosperity	61,573	67,730	67,730	6,157	10.00%
United Way of Northeast Florida - United Way 2-1-1	10,128	18,223	8,246	(1,882)	-18.58%
Urban Jacksonville - Meals on Wheels	61,730	200,000	200,000	138,270	223.99%
Urban Jacksonville - Community Care for the Elderly	-	150,000	51,244	51,244	N/A
Urban Jacksonville - Integrated Mental Health Services	-	100,000	100,000	100,000	N/A
VIM Jax, Inc - Free Medical Clinic for Low Income Working Uninsured of Duval County	32,579	80,000	29,927	(2,652)	-8.14%
Vision Is Priceless - Adult Vision Care	34,194	79,385	29,697	(4,497)	-13.15%
We Care Jacksonville - Access to Health Care	40,180	66,510	37,321	(2,859)	-7.12%
Women's Center - Expanded Horizons	21,083	35,000	12,696	(8,387)	-39.78%
Youth Crisis Center - Touchstone Village	72,227	114,838	58,848	(13,379)	-18.52%
<b>SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,327,217</b>	<b>\$ 4,841,867</b>	<b>\$ 2,327,217</b>	<b>\$ (0)</b>	<b>0.00%</b>
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>					
Cultural Council of Greater Jacksonville	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ (0)	0.00%
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 5,177,217</b>	<b>\$ 7,691,867</b>	<b>\$ 5,177,217</b>	<b>\$ (0)</b>	<b>0.00%</b>

Council Auditor's Office  
 Mayor's Proposed Budget 2012/2013  
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<b>SPECIAL REVENUE FUNDS</b>					
Duval County Public Schools- Driver Education Safety Trust	500,000	N/A	265,000	(235,000)	-47.00%
Gateway Community Services- Alcohol Rehab Trust	513,661	N/A	360,499	(153,162)	-29.82%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 1,013,661</b>	<b>N/A</b>	<b>\$ 625,499</b>	<b>\$ (388,162)</b>	<b>-38.29%</b>
<b>GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES</b>					
Bob Hayes Track & Field (JEJE011)	\$ 84,875	N/A	\$ 84,875	-	0.00%
UNF Business Center (JEJE011)	98,940	N/A	98,940	-	0.00%
Jacksonville Sister Cities Association (MAPA011)	15,000	N/A	10,000	(5,000)	-33.33%
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	N/A	1,282,500	-	0.00%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,481,315</b>	<b>N/A</b>	<b>\$ 1,476,315</b>	<b>\$ (5,000)</b>	<b>-0.34%</b>
<b>TOTAL GSD, SPECIAL REVENUE, and CONTRACTUAL SERVICES</b>	<b>\$ 7,672,193</b>	<b>\$ 7,691,867</b>	<b>\$ 7,279,031</b>	<b>\$ (393,162)</b>	<b>-5.12%</b>

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PARKS AND RECREATION  
HUGUENOT PARK (1D1)**

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**PROPOSED BUDGET BOOK – Page 263-264  
ON SCREEN – PDF Page 290-291**

**BACKGROUND:**

The Huguenot Park Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges, and commissions, as well as a subsidy from the General Fund.

**REVENUES:**

1. Charges for Services:

- The decrease of \$26,200 is mainly due to a reduction of \$20,000 in entrance fees and \$12,700 in camper rentals. These reductions were slightly offset by an increase of \$6,500 in annual pass fees. These projections are based on current year actuals.

2. Miscellaneous Revenue:

- The decrease of \$4,603 is due to reductions of \$3,203 in telephone, laundry and concessions commissions and \$1,400 in miscellaneous sales and charges. This is also based on current year actuals.

3. Transfers From Other Funds:

- The decrease of \$24,694 is due to a reduction in the transfer from the General Fund. The FY 2012/13 proposed General Fund subsidy is \$359,802.

**EXPENDITURES:**

1. Salaries:

- There is no significant change in salaries.

2. Employer Provided Benefits:

- The increase of \$12,336 is mainly due to an increase of \$8,712 in pension contributions and \$3,053 in health insurance.

3. Salaries/Benefits Lapse:

- There is a proposed salaries/benefits lapse of \$33,720. The department expects to meet the lapse through a combined effort of vacancies and operational savings.

4. Internal Service Charges:

- The net increase of \$15,223 is primarily due to increases of \$9,020 in fleet vehicle rental charges for the purchase of two new vehicles and \$5,123 in radio charges due to changes in inventory count at Huguenot Park.

5. Other Operating Expenses:

- Operating expenses were decreased by \$35,903, mainly due to a reduction of \$40,404 in civil defense- guard service (an automated gate is expected to be installed by 12/31/12 and a guard will not be stationed at the front gate at night). This was slightly offset by an increase of \$5,500 in repairs and maintenance.

6. Indirect Cost:

- Indirect costs have decreased by \$14,890 based on the Indirect Cost Study.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATIONS:**

1. We recommend increasing telephone, laundry and concession commission revenue by \$11,965 and reducing the transfer in from the General Fund by the same amount. The projected revenue was decreased by the Budget Office based on year to date actuals. This revenue is related to vendor contracts, and should be increased from \$15,027 to \$26,992 to correctly reflect the current contracts. This will have a positive impact of \$11,965 on Special Council Contingency.

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PARKS AND RECREATION  
KATHRYN A. HANNA PARK (1D2)**

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ON SCREEN – PDF Page 292-294**

**BACKGROUND:**

The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Section 111.125 of the Municipal Code to receive all revenues and interest earned by the City from admission fees, rentals of facilities, and other funds from activities and events occurring at Hanna Park. The generated revenues and a contribution from the General Fund are used to offset the expenditures for personnel, operating, and capital outlay.

**REVENUES:**

1. Charges for Services:

- The net decrease of \$51,939 in Parks and Recreation is due to a reduction of \$56,939 in camper rentals and \$5,000 in entrance fees. These were slightly offset by an increase of \$10,000 in annual pass fees. These projections are based on current year actuals.

2. Miscellaneous Revenue:

- The net reduction of \$19,485 in Parks and Recreation is due to reductions of \$15,000 in rental of city facilities and \$7,985 in telephone, laundry and concession commissions as there is currently not a vendor in place to operate the facilities. These were slightly offset by increases of \$2,000 in surcharges-miscellaneous (transaction fee for using online reservation system) and \$1,500 in overtime reimbursement charges.

3. Transfers from Other Funds:

- The increase of \$197,633 is due to a higher subsidy from the General Fund. The FY 2012/13 proposed General Fund subsidy is \$436,144.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$15,650 is due to a decrease in permanent salaries. The main reason for the decrease is that the Park Manager position salary was decreased to align it with the Park Manager position salary at Huguenot Park.

2. Employer Provided Benefits:

- The net increase of \$20,434 is mainly due to an increase of \$11,316 in pension costs and \$8,908 in health insurance.

3. Salaries/Benefits Lapse:
  - There is a proposed salaries/benefits lapse of \$19,631. The department expects to meet the lapse through a combined effort of vacancies and operational savings.
4. Internal Service Charges:
  - The net increase of \$12,127 in internal service charges is primarily due to increases of \$8,823 in fleet vehicle rental charges for the purchase of two new vehicles and \$3,033 in radio charges due to an increase in inventory count at Hanna Park.
5. Other Operating Expenses:
  - The decrease of \$17,872 is primarily due to the reduction of \$18,121 in civil defense – guard service. Guard service has decreased due to the installation of an automated gate during FY 2011/12 and a guard will not be stationed at the front gate at night.
6. Indirect Costs:
  - Indirect costs have increased by \$146,799 based on the Indirect Cost Study.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There is no change in authorized positions.

**CONCERN:**

As of June 30, 2012, the Hanna Park subfund has a negative cash position of over \$100,000. This has been an ongoing concern which we have noted during the past two years of budget review. The Administration needs to address the financial stability of this subfund, and adjust expenditures or service level to a financially sustainable level.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PARKS AND RECREATION  
FLORIDA BOATER IMPROVEMENT PROGRAM (1D8)**

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**PROPOSED BUDGET BOOK – Page 268-269  
ON SCREEN – PDF Page 295-296**

**BACKGROUND:**

Pursuant to Section 110.413 of the Municipal Code, this trust fund was established to provide boat-related activities (such as recreational channel marking and public launching facilities), removal of floating structures deemed a hazard to public safety and health, and manatee and marine mammal protection. Revenues are derived from recreational vessel registration fees paid in accordance with Florida Statute 328.72.

**REVENUES:**

1. Miscellaneous Revenue:
  - The increase of \$20,000 is due to projected investment earnings in FY 2012/13 that have not been previously budgeted.
2. Charges for Services:
  - The decrease of \$20,000 is due to a projected reduction in vessel registration fees based on current year actuals.

**EXPENDITURES:**

1. Other Operating Expenses:
  - There are no changes for FY 2012/13.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PARKS AND RECREATION  
CECIL FIELD COMMERCE CENTER (1DA)**

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**PROPOSED BUDGET BOOK – Page 270-272  
ON SCREEN – PDF Page 297-299**

**BACKGROUND:**

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

There is currently an RFP out for a facilities manager, which would exclude the recreational facilities at Cecil Field Commerce Center. The RFP is under protest and a vendor has not been selected.

**REVENUES:**

1. Jacksonville Citywide Activities:
  - a. Miscellaneous Revenue:
    - The increase of \$1,456 is due to higher anticipated investment returns based on year to date actuals.
  - b. Transfers From Fund Balance:
    - There is no transfer from fund balance proposed in FY 2012/13.
2. Parks and Recreation:
  - a. Charges for Services:
    - The decrease of \$38,400 is due to a reduction of \$20,000 in summer camp revenue, \$14,000 in organized event charges (pool lane fees and sports tournaments) and \$4,400 in entrance fees (swim meet admissions, gym and fitness admissions and memberships) based on year to date actuals.
  - b. Miscellaneous Revenue:
    - The decrease of \$7,000 is mainly due to a decrease in miscellaneous sales and charges (concession fees, vendor fees, aquatic center admission fees) based on year to date actuals.
3. Transfers – Non Departmental:
  - a. Transfers from Other Funds:
    - The decrease of \$131,895 is due to a reduction in the transfer from the General Fund. The FY 2012/13 proposed General Fund subsidy is \$1,491,093.



**EXPENDITURES:**

1. Salaries:

- The decrease of \$74,796 is mainly attributed to a reduction of \$44,861 in permanent salaries and \$28,000 in part time salaries. There is a reduction of 1 Recreation Services Supervisor position and 1 part time receptionist (1,400 hours) in the FY 2012/13 proposed budget.

2. Employer Provided Benefits:

- The decrease of \$14,193 is primarily attributed to an \$11,728 reduction in group health insurance costs.

3. Salaries/Benefits Lapse:

- There is a proposed salaries/benefits lapse of \$10,853.

4. Internal Service Charges:

- The net increase of \$435 is due to a \$5,826 increase in telecommunications charges and \$1,375 in data service center charges. These were mostly offset by a reduction of \$3,657 in network group charges, \$1,899 in computer system maintenance security charges and \$1,054 in copy center charges.

5. Other Operating Expenses:

- The net decrease of \$159,606 is mostly due to decreases of \$169,912 in contractual services- SMG and \$14,030 in miscellaneous insurance. These were slightly offset by an increase of \$25,806 in plant renewal charges. Contractual Services- SMG is for the operation of the Cecil Field Commerce Center and is budgeted for \$555,713 in FY 2012/13.

**FOOD AND BEVERAGE EXPENDITURES:**

<b>Indexcode</b>	<b>Amount</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
RPCM1DACF	\$100	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
RPCM1DACF	\$100	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
RPCM1DACF	\$200	Community Special Events (Flick-n-float, Dec Holiday Celeb, etc...)	Quarterly family night out events in Aquatic Center / Community Center
RPCM1DACF	\$300	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
RPCM1DACF	\$400	Senior Time Out Program	Weekly social time for neighborhood seniors

**PROPOSED ELIMINATIONS:**

<b>Job Class</b>	<b>Job Class Description</b>	<b>Indexcode</b>	<b>Filled / Retiring / Vacant / Attrition</b>	<b>Budget Savings</b>
W0051	RECREATION SERVICES SUPERVISOR	RPCM1DACF	Filled	\$60,396.19

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

Authorized positions decreased by one (1) position. One Recreation Services Supervisor position is being eliminated in the proposed budget.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK-Page #361-362  
ON SCREEN-Page #398-399**

**BACKGROUND:**

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Also included in the budget are certain costs associated with the operation of the Court Administrator's Office. Due to Revision 7 to Article 5 of the State Constitution, the County is now responsible for paying expenses related to certain court-related functions. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

**EXPENDITURES:**

1. Internal Service Charges:

- The net decrease of \$112,169 is mainly attributable to the erroneous movement of \$55,171 in ITD and computer maintenance charges to subfund 15U (Recording Fees Technology), and a decrease of \$56,299 in telecommunication charges due to a reduced portion of the allocated costs. The \$55,171 of ITD charges for the Guardian Ad Litem Program will be moved back to the Court's budget under a recommendation to be made for subfund 15U.

2. Other Operating Expenses:

- The net decrease of \$270,363 is mainly attributable to a decrease in rentals (land and buildings) due to the termination of three leases on 12/31/2012. The reason for these lease terminations is that Traffic Court, Family Mediation and ADA Courtroom are moving to the new Courthouse.

**EMPLOYEE CAP CHANGES:**

There are no employees in the General Fund part of the Courts.

**SERVICE LEVEL CHANGES:**

None

**CAPITAL OUTLAY CARRYFORWARDS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK-Page #361-362  
ON SCREEN-Page #398-399**

**FOOD AND BEVERAGE:**

<b>Amount</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
1,500	Conferences and Meetings	Held by the Chief Judge for distinguished guests

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
DUVAL COUNTY LAW LIBRARY (15B)**

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**PROPOSED BUDGET BOOK – Page #363-364  
ON SCREEN-Page #400-401**

**BACKGROUND:**

The Duval County Law Library is for all judges, trial court law clerks, attorneys, courthouse personnel and the general public. As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund personnel and legal materials for the public as part of a law library.

**REVENUES:**

1. Charges for Services:
  - The decrease of \$29,755 is due to lower revenues from the \$65 fee based on historical actuals.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$7,504 is due to an increase of \$15,600 in part time salaries offset by a decrease of \$7,236 in permanent and probationary salaries caused by employee turnover resulting in replacement employees being hired at lower salaries.
2. Employer Provided Benefits:
  - The net decrease of \$9,492 is due primarily to a net decrease of \$4,136 in pension and \$4,503 in group health insurance. The net decrease amount will be affected should our recommendation to increase the Group Life and Group Hospitalization amounts be accepted by Council. See recommendation below.
3. Other Operating Expenses:
  - The net decrease of \$3,308 is mainly attributable to a decrease of \$3,192 in installment purchases.
4. Library Materials:
  - There is a decrease of \$25,357 due to less fee revenue being available to spend on library materials. If the recommendation is accepted by Council to increase employer provided benefits, library materials will further be reduced. See recommendation below.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
DUVAL COUNTY LAW LIBRARY (15B)**

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5. Indirect Cost:

- This represents Indirect Cost recovery computed by the full cost allocation plan study.

**SERVICE LEVEL CHANGES:**

The increase in part-time staff provides a higher quality of service to the patrons of the Law Library.

**EMPLOYEE CAP CHANGES:**

There are no cap changes.

**RECOMMENDATION:**

We recommend increasing Group Hospitalization (02304) by \$5,734 and Group Life (02303) by \$41 in order to accurately reflect Employer Provided Benefit costs for fiscal year 2012/13; this would be a total increase of \$5775. In order to offset this increase, we recommend reducing Library Materials (06601) by \$5,775. If this recommendation is accepted by Council there would be no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
JUVENILE DRUG COURT (15L)**

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**PROPOSED BUDGET BOOK – Page #365-366  
ON SCREEN-Page #402-403**

**BACKGROUND:**

As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund juvenile assessment and other juvenile alternative programs.

**REVENUES:**

1. Charges for Services:
  - The decrease of \$29,755 is due to lower revenues from the \$65 fee based on historical actuals.
2. Miscellaneous Revenue:
  - The decrease of \$6,753 is the result of lower investment earnings.
3. Transfer from Other Funds:
  - The increase of \$131,253 is the result of a transfer from fund balance. Since this is an all years' subfund, a transfer from fund balance is not allowed as funds do not lapse when they are originally appropriated. See our recommendation below.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$76,260 is primarily due to a transfer of two (2) positions from Teen Court.
2. Employer Provider Benefits:
  - The increase of \$33,973 is attributable to increases of \$15,010 in group health insurance, \$11,455 in pension, \$4,121 in workers' compensation, \$2,197 in FICA taxes and \$1,107 in Medicare tax mainly from the transfer of the two positions from Teen Court.
3. Other Operating Expenses:
  - The net decrease of \$15,452 is mainly due to decreases of \$13,167 in contractual services and \$8,096 in miscellaneous services and charges. The decrease was partially offset by increases of \$4,000 in local mileage and \$1,034 in general liability insurance. These adjustments to Operating Expenses were collectively done to provide funding for the additional positions added.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
JUVENILE DRUG COURT (15L)**

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**SERVICE LEVEL CHANGES:**

The additional two positions added in Fiscal Year 2012/13 will increase the level of service by allowing more home and school visits to clients of the Juvenile Drug Court.

**EMPLOYEE CAP CHANGES:**

The employee cap was increased by two (2) positions transferred from Teen Court.

**COMMENTS:**

1. If the proposed expenditures for FY 2012/13 are in line with what this subfund will spend in future fiscal years, this subfund will not be able to sustain itself on revenues received from the \$65 fee and could run into a negative cash situation in the future.
2. Currently no costs are budgeted within this subfund to cover the maintenance of the computers used in its operations. This issue will be addressed during the budget review of the Recording Fees Technology subfund (15U).

**RECOMMENDATION:**

Since this is an all years' subfund and a transfer from fund balance is not allowed, we are recommending that the proposed fund balance transfer amount of \$131,253 be removed and offset by reducing the all years' Cash Carryover balance of \$83,415 to zero and taking the remaining amount of \$47,838 from the all years' Contractual Services balance.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
COURT INNOVATIONS-JUDICIAL SUPPORT (15Q)**

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**PROPOSED BUDGET BOOK – Page #367-368  
ON SCREEN-Page #404-405**

**BACKGROUND:**

As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses of which 25% is used for Court Innovations which funds Judicial Support. This new revenue is the result of the revision to Article 5 of the State Constitution.

**REVENUES:**

1. Charges for Services:

- The decrease of \$29,755 is due to lower revenues from \$65 fee based on historical actuals.

**EXPENDITURES:**

1. Salaries:

- The increase of \$4,975 is attributable to an increase of minor salary adjustments for two previously vacant positions that were filled during fiscal year 2011/12. One position was filled at a slightly higher salary and the other at a slightly lower salary.

2. Employer Provided Benefits:

- The net decrease of \$2,522 is mainly the result of decreases in group health insurance of \$3,446 and pension costs of \$1,244. This is offset somewhat with an increase of \$2,170 in payroll taxes.

3. Other Operating Expenses:

- The net decrease of \$32,208 is primarily the result of a decrease of \$32,447 in professional services.

**SERVICE LEVEL CHANGES:**

There are no service level changes.

**EMPLOYEE CAP CHANGES:**

There are no cap changes.

**CONCERN:**

Based on current year expenditures and revenue, this subfund should closely monitor what is being spent compared to revenue received to avoid a potential negative affect on Fund Balance in the current year as well as future years.

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
COURT COST COURTHOUSE TRUST (15T)**

**PROPOSED Budget Book – Page # 369 - 371  
ON SCREEN – PDF Page # 406 - 408**

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**BACKGROUND:**

As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from \$15 to \$30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17, Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted. This is an “all years” subfund.

**REVENUES:**

Charges for Services:

- The decrease of \$1,413,404 is mainly attributable to an “all years” adjustment for the budgeted revenue. The amount budgeted to be collected in FY 2012/13 is actually \$2,725,000 compared to \$3,119,415 in FY 2011/12.

Miscellaneous Revenue:

- The decrease of \$139,021 is associated with an “all years” interest adjustment in the prior year and a slight “all years” adjustment in FY 2012/13. The amount of interest expected to be earned in FY 2013/13 is \$73,297 compared to \$32,900 in FY 2011/12. This amount is reasonable based on current interest amounts earned.

Transfer from Other Funds:

- The increase of \$918,438 is the result of a transfer from the General Service District to supplement the costs of the fund. This is the first time that a General Fund subsidy has been needed. In prior years, the fee was able to cover the costs of the fund.

**EXPENDITURES:**

Courts:

Other Operating Expenses:

- The net increase of \$265,684 for the Courts is the result of increases in miscellaneous insurance of \$517,331 and public buildings plant renewal of \$66,722. This is partially offset with a decrease in repairs and maintenance of \$318,369 due to an “all years” adjustment.

Jacksonville Citywide Activities:

Cash Carryover:

- There is no budget for cash carryover in FY 2012/13 as revenues are not expected to exceed expenditures.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
COURT COST COURTHOUSE TRUST (15T)**

**PROPOSED Budget Book – Page # 369 - 371  
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**Public Works:**

**Internal Service Charges:**

- The decrease of \$8,807 for Public Works is attributable to decreases in radio of \$8,589 and wireless communication of \$218.

**Other Operating Expenses:**

- The net increase of \$154,696 for Public Works is mainly attributable to increases in contractual services of \$122,526 and repairs and maintenance of \$57,738. These changes are the result of the new court house being operational for the entire fiscal year. This is offset somewhat with a decrease in alarm service of \$29,477 due to it being under warranty for one year.

**Capital Outlay:**

- The decrease of \$5,599 for Public Works is attributable to decreases in office furniture of \$4,000 and computer equipment and software of \$1,599.

**State Attorney:**

**Other Operating Expenses:**

- The increase of \$161,945 for the State Attorney is attributable to an increase in miscellaneous insurance of \$169,617. This was offset somewhat with a decrease in guard service of \$7,672.

**Transfers-Non Departmental**

**Debt Service:**

- The decrease of \$1,139,080 is mainly attributable to an “all years” adjustment. The interest is actually set to be the same amount as FY 2011/12. Current debt service is only associated with interest. Principal payments are slated to commence in FY 2013/14.

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There are no employees in this subfund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
COURT COST COURTHOUSE TRUST (15T)**

**PROPOSED Budget Book – Page # 369 - 371  
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**RECOMMENDATION:**

We recommend that several “all years” adjustments be made to reduce the amount of the transfer in from the General Fund. We recommend increasing revenue budgeted by \$350,000 based on a more reasonable amount of revenue to be received between now and year end. We recommend reductions in Furniture & Equipment Under \$1,000 (\$37,467), Contractual Services (\$80,000), ISA-Radio (\$8,589), and ISA-Wireless Communication (\$5,544) for Public Works and the reduction of the non-departmental cash carryover (\$62,826). These will be offset with a reduction of the Transfer-in from the General Service District of \$544,426. This will have a positive impact of \$544,426 on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
JUDICIAL - VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page # 384-385  
ON SCREEN-Page # 421-422**

**BACKGROUND:**

This sub-fund receives a \$2 fee by the State pursuant to Article 5. Money collected in this fund is shared between the Courts, Public Defender and State Attorney based on a written agreement between the three parties.

**REVENUES:**

Jacksonville Citywide Activities

Miscellaneous Revenue:

- The decrease of \$10,008 is due to lower investment earnings.

Transfer-Non Departmental

Transfer from Other Funds:

- The decrease of \$104,801 is due to a reduction in the transfer from the General Fund needed to cover budgeted expenses in excess of revenues.

**EXPENDITURES:**

Courts:

Other Operating Expenses:

- The net decrease of \$28,962 is primarily the result of a decrease in software and computer items under \$1,000.

Public Defender:

Internal Service Charges:

- The net increase of \$19,088 is primarily due to an increase in ITD charges caused by changes in cost allocation methodology.

Other Operating Expenses:

- The increase of \$2,016 is mostly due to an increase in dues, subscriptions, and memberships.

State Attorney:

Internal Service Charges:

- The net decrease of \$189,529 is mainly attributable to a decrease in Computer System Maintenance of \$116,756 due to lowered ITD costs and Helpdesk and Desktop Services charges of \$99,652 that were placed in the wrong subfund. This will be addressed in a recommendation below. This is offset partially with an increase of \$44,602 in the ITD Data Center Services charges which includes the Case Management System Maintenance used by the State Attorney's Office.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
JUDICIAL - VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page # 384-385  
ON SCREEN-Page # 421-422**

Other Operating Expenses:

- The net decrease of \$8,979 is attributable to a decrease in software and computer items under \$1,000 of \$55,000. This is offset somewhat with an increase in repairs and maintenance of \$46,021.

Capital Outlay:

- The increase of \$85,000 is attributable to computer equipment and software requested to meet the paperless requirement placed on all State Attorney's Offices statewide and to purchase server and backup equipment needed to redesign the State Attorney's network system as per the FBI Criminal Justice Information Services (CJIS) requirements.

**EMPLOYEE CAP CHANGES:**

There are no City funded positions.

**SERVICE LEVEL CHANGES:**

None

**CAPITAL OUTLAY CARRYFORWARDS:**

Per Schedule AF, the following item is requested as a capital carryforward:

- Refresh Data Systems; Purchase IT Systems \$162,675  
This item is recommended to be removed below.

**CONCERN:**

Based on current year expenditures and revenue, this subfund should closely monitor what is being spent compared to revenue received to avoid a potential negative effect on Fund Balance in the current year as well as future years.

**RECOMMENDATIONS:**

1. The State Attorney requested \$76,012 as a requirement to cover case management maintenance cost. This amount was double budgeted under Repair & Maintenance and under ITD Data Service for the same purpose. We recommend the removal of the \$76,012 allocation cost from Repair and Maintenance, which will result in a decrease in transfer-in from the General Fund. This will have a positive impact of \$76,012 on Special Council Contingency.
2. The State Attorney's Office requested \$171,449 to fund the purchase of servers and other related computer equipment. According to the City's ITD, the City can currently provide these services at no additional cost. Furthermore, this purchase of additional servers will

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
JUDICIAL - VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page # 384-385  
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result in an increase in future maintenance cost necessary to keep the system running effectively. We recommend the removal of the \$171,449 requested for Computer Equipment and Software, which will result in a decrease in the transfer-in from the General Fund. This reduction will have a positive impact of \$171,449 on the Special Council Contingency.

3. The State Attorney's Office requested to carry forward \$162,675 to fund the purchase of IT Systems. According to the City's ITD, the City can currently provide these services at no additional cost. Furthermore, this purchase of additional servers will result in an increase in future maintenance cost necessary to keep the system running effectively. We recommend the removal of the \$162,675 requested to be carried forward on Schedule-AF.
4. The Proposed Budget has this subfund funding the maintenance costs of computer equipment for the Juvenile Alternative Program (S/F 15L), the Teen Court Program (S/F 15V) and the Guardian Ad Litem (S/F 011). These costs should be funded in their individual subfunds and indexcodes. This will result in a reduction in Internal Service Allocations within this subfund and corresponding increases in the Juvenile Alternative Program (\$4,735), the Teen Court Program (\$7,104), and the Guardian Ad Litem (\$41,434). The Juvenile Alternative Program will offset this increase in costs with a decrease in Other Contractual Services of \$4,735 and the Teen Court Program will have an increase in Transfer from Fund Balance of \$7,104. This reduction in costs within this subfund will be offset with a decrease in the Transfer-In from the General Fund. This will have a positive impact of \$11,839 on the Special Council Contingency.
5. The Proposed Budget has the Helpdesk & Desktop Service Charges (\$69,368) for the State Attorney's Office funded in the General Fund. This cost should be funded under the Recording Fees Technology subfund. This will not affect the Special Council Contingency.
6. Section 111.388 of the Municipal Code requires the three areas sign an agreement before funds are disbursed from this subfund. This MOU should be signed after the committee takes action on the above recommendations.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
TEEN COURT PROGRAMS TRUST (15V)**

**PROPOSED Budget Book – Page # –372-373  
ON SCREEN – PDF Page # 409-410**

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**BACKGROUND:**

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program, the Teen Court Truancy Program, was developed in an effort to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 to Fund Teen Court Programs.

**REVENUES:**

Fines and Forfeits:

- The decrease of \$49,786 is due to lower fine revenues based on actual collections in recent years.

Miscellaneous Revenue:

- The decrease of \$9,652 is due to lower expected investment earnings.

Transfer from Fund Balance:

- The decrease of \$21,330 is a result of a decrease in budgeted expenses.

**EXPENDITURES:**

Salaries:

- The decrease of \$78,210 is the result of a transfer of two positions to Juvenile Drug Court (Subfund 15L).

Employer Provided Benefits:

- The net decrease of \$13,233 is primarily attributable to decreases in group health insurance and payroll taxes due to the transfer of two positions.

Internal Service Charges:

- The decrease of \$18,100 is primarily attributable to decreases in ITD charges of \$17,269 due to the charges for the computers incorrectly being transferred to Recording Fees Technology (S/F 15U). This will be addressed on the Recording Fees Technology handout.

Other Operating Expenses:

- The net increase of \$28,769 is mainly the result of an increase of \$26,817 in contractual services due to an increase in expected case load as a result of changes in Florida Statutes.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
COURTS  
TEEN COURT PROGRAMS TRUST (15V)**

**PROPOSED Budget Book – Page # –372-373  
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**EMPLOYEE CAP CHANGES:**

- The employee cap was reduced by two positions from the transfer of two positions to Juvenile Drug Court (Subfund 15L).

**SERVICE LEVEL CHANGES:**

There is expected to be an increase in case load based on changes to Florida Statutes 985.12. Per the Department, law enforcement must begin to issue civil citations to all first-time misdemeanor offenders in lieu of secure detention. In the past it was optional to offer the civil citation. The civil citations drive part of the case load of this subfund.

**CONCERNS:**

This subfund has transferred money from fund balance several times in the last several years to balance the budget. If this pattern continues the remaining fund balance will be depleted.

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PUBLIC DEFENDER  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 375-376  
ON SCREEN-Page # 412-413**

**BACKGROUND:**

The Public Defender Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender's office be provided with such office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

**EXPENDITURES:**

1. Internal Service Charges:

- The net increase of \$2,226 is mainly attributable to increases of \$7,706 in offsite storage and \$5,510 copier consolidation. This is offset somewhat with decreases of \$9,510 in telecommunication charges and \$1,893 in wireless communication.

2. Other Operating Expenses:

- The net increase of \$473,189 is mainly attributable to increases of \$393,506 in rentals (land and buildings) for the new Jake Godbold Building, \$61,995 in miscellaneous insurance, and \$19,452 in public buildings plant renewal. The Public Defender is currently the only tenant in that building. Therefore, they get the full allocation for property insurance and any maintenance and repair expenditures incurred. Even though there is an increase of \$393,506 in rentals for the Public Defender Office, there is an overall net decrease in rental expenses City-wide because the City is no longer paying rent to an external party for the former building occupied by the Public Defender.

**EMPLOYEE CAP CHANGES:**

There are no City funded positions.

**SERVICE LEVEL CHANGES:**

None

**CAPITAL OUTLAY CARRYFORWARDS:**

None

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
STATE ATTORNEY  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK - Page #378-379  
ON SCREEN-Page #415-416**

**BACKGROUND:**

Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utilities, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

**EXPENDITURES:**

1. Internal Service Charges:

- The net increase of \$25,457 is mainly attributable to an increase of \$69,368 in Helpdesk and Desktop Service charges. This is offset somewhat with decreases of \$28,036 in radio and telecommunication charges and \$15,902 in offsite storage.

2. Other Operating Expenses:

- The increase of \$500 is attributable to bottled water.

**EMPLOYEE CAP CHANGES:**

There are no City funded positions.

**SERVICE LEVEL CHANGES:**

None

**CAPITAL OUTLAY CARRYFORWARDS:**

None

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 CLERK OF THE COURT  
 CLERK OF THE COURT (016)**

**PROPOSED Budget Book – Page # 381 - 383  
 ON SCREEN – PDF Page # 418 - 420**

**BACKGROUND:**

Pursuant to Article 5 of the of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included deeds, marriage licenses, documentary stamps, etc. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (S/F 016) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

<u>Distributed to/Used for</u>	<u>1st Page</u>	<u>Each Add'l Page</u>	<u>Fund/Subfund</u>
Clerk of the Court (to be used for equip, maint of equip, personnel training, tech assist in modernizing public records system)	\$ 5.00	\$ 4.00	016-Clerk of Court
Clerk of the Court (Public Records Modernization Trust Fund)	\$ 1.00	\$ 0.50	
Clerk of the Court (Public Records Modernization Trust Fund)	\$ 1.90	\$ 1.90	
Florida Association of Court Clerks and Comptroller, Inc.	\$ 0.10	\$ 0.10	
City of Jacksonville (court-related technology for state trial courts, state attorney, and public defender)	\$ 2.00	\$ 2.00	15U-Courts
<b>Total Fee</b>	<u>\$ 10.00</u>	<u>\$ 8.50</u>	

**REVENUES:**

Charges for Services:

- The net decrease of \$79,940 is primarily the result of decreases in recording fees, documentary stamps and copy charges.

Transfers from Other Funds

- The transfer from the General Fund is needed to supplement the costs of the Clerk's county operations due to the Clerk's county revenues not covering the Clerk's county costs.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
CLERK OF THE COURT  
CLERK OF THE COURT (016)**

**PROPOSED Budget Book – Page # 381 - 383  
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**EXPENDITURES:**

Salaries:

- The net decrease of \$107,674 is primarily due to a decrease of five positions, of which only three were funded in FY 2011/12.

Employer Provided Benefits:

- The net decrease of \$2,123 is mainly attributable to the elimination of three positions funded from FY 2011/12 offset by an increase in pension costs.

Internal Service Charges:

- The net decrease of \$115,119 is primarily attributable to a decrease in offsite storage of \$128,040 due to more available storage at the new court house. This is offset somewhat with an increase in mailroom charges of \$14,040.

Other Operating Expenses:

- The net increase of \$196,623 is mainly attributable to increases in miscellaneous insurance of \$158,866, and public buildings plant renewal of \$60,244. This is offset somewhat with decreases in civil defense of \$13,479 and postage of \$8,011.

Supervision Allocation:

- The increase of \$3,373 is an increase of the Clerks' allocation billed to the City for administrative staff time paid for by the State.

Indirect Cost:

- This represents Indirect Cost recovery computed by the full cost allocation plan study.

Lapse:

- The decrease of \$120,189 is the result of a lapse imposed in FY 2012/13.

**EMPLOYEE CAP CHANGES:**

The cap decreased by five positions, of which three were funded in FY 2011/12.

**SERVICE LEVEL CHANGES:**

None

**DEPARTMENT REQUESTS:**

The Clerk has requested that three positions with applicable salaries and benefits be moved from one index code to another. This will have no impact on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
TAX COLLECTOR (S/F 017)**

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**PROPOSED BUDGET BOOK- Page #354-356  
ON SCREEN- PDF Page #389-391**

**BACKGROUND:**

The Tax Collector's budget includes funding for the branches, current and delinquent taxes, and supervision and general collection. There are nine (9) branches and one (1) satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

**REVENUES:**

**JACKSONVILLE CITYWIDE ACTIVITIES**

1. Miscellaneous Revenue:
  - The decrease of \$6,232 is attributable to lower investment pool earnings.
2. Transfer from Fund Balance:
  - The decrease of \$391,849 is due to the elimination of transfers from Fund Balance.

**TAX COLLECTOR**

3. Licenses and Permits:
  - The increase of \$3,000 reflects a reclassification from charges for services to licenses and permits to better align with the State Chart of Accounts.
4. Charges for Services:
  - The net decrease of \$100,025 is mainly attributable to decreases of \$78,820 in driver's license renewal fees and \$50,000 in tag registrations. Although the driver's license renewal fees show budget decreases, the revenue stream appears overstated compared to current and historical actual collections. The decrease is somewhat offset by an increase of \$25,000 in tax redemption fees.
5. Transfer from Other Funds:
  - The increase of \$203,094 is due to the elimination of transfers from Fund Balance.

**EXPENDITURES:**

Significant changes in expenditures are as follows:

**JACKSONVILLE CITYWIDE ACTIVITIES**

1. Lapse:
  - The lapse of \$335,877 was calculated by the Budget Office based on employee turnover history within the Tax Collector's Office.

**TAX COLLECTOR**

2. Salaries:
  - The net decrease of \$356,939 is mainly due to a decrease of \$314,476 in permanent and probationary salaries and \$54,660 in part-time salaries due to the elimination of seven (7) positions and 2,140 part-time hours. The decrease is slightly offset by an increase of \$16,350 in special pay.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 TAX COLLECTOR (S/F 017)**

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3. Lapse:
  - The addition of a lapse of \$142,483 was proposed rather than removing funding for four (4) positions and reducing the budgeted salaries accordingly.
4. Employer Provided Benefits:
  - The net increase of \$237,619 is mainly due to increases in pension contribution of \$186,650 and group hospitalization of \$61,775. These increases were slightly offset by decreases in payroll taxes of \$5,092 and Medicare of \$3,922.
5. Internal Service Charges:
  - The net increase of \$44,109 is mainly due to increases in ITD charges of \$62,902 and copier consolidation of \$17,627 due to a new allocation method, OGC legal of \$7,641 and fleet of \$4,774. These increases were somewhat offset by decreases of \$42,350 in charges from the banking fund due to the completion of a new returned item system to replace the current imprest desk system and \$8,004 in mailroom charges.
6. Other Operating Expenses:
  - The net decrease of \$42,396 is mainly due to decreases of \$20,000 in postage to better reflect historical actuals, \$5,000 in contractual services due to a reduced price for armored car pickup and printing services, \$4,998 in office suppliers-other, \$4,000 in advertising and promotion, \$3,750 in insurance and bonds and \$3,600 in auto allowance.

**CHANGES IN SERVICE:**

Hours of operations have decreased by one (1) hour per day in all nine (9) branch locations for an actual reduction of five (5) hours per week. Operating hours for all (9) branch locations are Monday through Friday, 8am to 5pm. The Ed Ball satellite office operates Monday through Friday, 7am to 4pm.

**SERVICE LEVEL CHANGES:**

No significant change in service level.

**EMPLOYEE CAP CHANGES:**

There was a reduction of seven (7) positions: one (1) Senior Tax Assistant, three (3) Revenue Collector Supervisors, and three (3) Senior Revenue Collectors.

Division	FY 2011/12 Approved	FY 2012/13 Proposed	Net Change	Budget Savings
Branch Operations	195	189	(6)	234,109
Current & Delinquent Taxes	22	21	(1)	55,495
Supervision & General Collections	18	18	0	-
<b>Total - Tax Collector</b>	235	228	(7)	<b>\$ 289,604</b>

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 TAX COLLECTOR (S/F 017)**

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**CAPITAL OUTLAY CARRYFORWARDS:**

Per Schedule AF, there is a net capital carryforward of \$1,328,253. This includes \$1,010,693 for imaging, archiving and surveillance projects and \$317,560 for office modifications and equipment for DL services. Currently there is only \$1,325,213 available for these projects.

**RECOMMENDATIONS:**

1. We recommend Schedule AF be changed to reflect the current available balance for capital carryforwards (imaging, archiving and surveillance projects) by reducing the balance by \$3,040 from \$1,328,253 to \$1,325,213.
  
2. Budgeted revenues from charges for services have been overstated by approximately \$243,000. We recommend the revenue from driver's license renewal fees be reduced by \$243,000.

This reduction will be partially offset by fees charged for the collection of JEA customer payments totaling \$20,895. This is a new revenue stream identified by the Tax Collector's Office.

To further reduce the revenue shortfall, the Tax Collector proposes to outsource the LBT function. This will result in the unfunding of two (2) Local Business Tax (LBT) Inspector positions for an increase in lapse of \$113,087, a reduction of 4,420 part-time hours for a decrease of \$64,343 in part-time salaries and a reduction in fleet charges of \$13,059. This results in a net savings of \$190,489.

The Tax Collector also proposes to eliminate one (1) Tax Assistant Senior position which will result in a decrease in salaries and benefits of \$31,616.

These recommendations have no effect on the General Fund. The net effect of the recommendations above is shown in the table below:

<b>Source</b>	<b>Amount</b>
Overstatement of Driver's License Renewal Fees	(\$243,000)
JEA Payment Collection Fee	\$20,895
Unfunding of 2 LBT Positions through Lapse	\$113,087
Elimination of 4,420 Part-Time Hours	\$64,343
Fleet Charges	\$13,059
Elimination of Tax Assistant Senior Position	\$31,616
<b>Net Effect</b>	<b>\$0</b>



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PROPERTY APPRAISER (S/F 015)**

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**PROPOSED BUDGET BOOK- Page #292-294  
ON SCREEN- PDF Page #321-323**

**BACKGROUND:**

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

The Property Appraiser's Office is divided into seven (7) departments which include: Administration, Commercial, Field Operations, Land Records, Personal Records (Tangible Personal Property), Records Management (Customer Services) and Residential.

**REVENUES:**

**JACKSONVILLE CITYWIDE ACTIVITIES**

1. Charges for Services:

- The net decrease of \$26,007 is mainly attributable to a decrease of \$27,214 in St. Johns River Water Management District fees due to a decrease in millage from 2010 to 2011. The decrease is slightly offset by an increase of \$1,207 in Florida Inland Navigation District fees. Per Florida Statute Section 192.091(1)(a), the amount of fees is dependent upon the size of the Property Appraiser's annual budget.

2. Miscellaneous Revenue:

- The net increase of \$4,074 is mainly due to the increase of \$4,674 in investment pool earnings. The increase was slightly offset by a decrease of \$600 in miscellaneous sales and charges.

3. Transfers from Fund Balance:

- The decrease of \$200,823 is due to maintaining approximately one month's expenditures in Fund Balance.

**TRANSFERS NON-DEPARTMENTAL**

4. Transfers from Other Funds:

- The increase of \$336,426 from the general fund is due to the increase in overall expenses.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 PROPERTY APPRAISER (S/F 015)**

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**EXPENDITURES:**

Significant changes in expenditures are as follows:

**JACKSONVILLE CITYWIDE ACTIVITIES**

1. Lapse:

- The lapse of \$107,654 is calculated by the Budget Office based on employee turnover history with the Property Appraiser.

**PROPERTY APPRAISER**

2. Salaries:

- The net decrease of \$227,533 is mainly due to a reduction in salaries of \$217,928 from the removal of funding for five (5) positions and the replacement of higher paid employees with lower paid employees.

<b>Division</b>	<b>Non-Funded Position</b>	<b>Vacant / Filled</b>	<b>Salary Savings</b>
Field Operations	Field Appraiser	Vacant	28,378
Field Operations	Appraisal Assistant	Vacant	28,620
Residential	Appraisal Assistant	Vacant	28,988
Land Records	Cadastralist	Vacant	43,343
Land Records	Cadastralist	Vacant	33,716
<b>Total Salary Savings</b>			<b>\$ 163,045</b>

3. Lapse:

- The lapse was reduced to \$0 due to the addition of a lapse for the Property Appraiser within Jacksonville Citywide Activities as shown above.

4. Employer Provided Benefits:

- The net increase of \$114,406 is mainly due to the increase of \$93,197 in pension contributions and \$20,468 in group hospitalization insurance.

5. Internal Service Charges:

- The net increase of \$6,269 is mainly due to increases of \$58,669 in OGC legal based on prior year's actual usage and \$15,760 in copier consolidation. These increases were offset by decreases in ITD charges of \$51,082 due to lower costs and estimates and \$13,858 in fleet charges.

6. Other Operating Expenses:

- The net increase of \$317,342 is mainly due to an increase of \$287,392 in professional services for a contract providing aerial photography and analysis and \$34,818 in repairs and maintenance for a price increase in CAMA system maintenance (their real estate database) and renewal of SQL and imaging server's maintenance contract.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PROPERTY APPRAISER (S/F 015)**

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**SERVICE LEVEL CHANGES:**

No significant change in service level.

**CAPITAL OUTLAY CARRYFORWARD:**

None.

**EMPLOYEE CAP CHANGES:**

There are no employee cap changes.

**RECOMMENDATIONS:**

The proposed budget reflects five (5) unfunded positions: two (2) Appraisal Assistants, two (2) Cadastralists and one (1) Field Appraiser. The Property Appraiser's Office proposes eliminating two (2) of the unfunded positions: one (1) Cadastralist and one (1) Appraisal Assistant. This will result in (3) unfunded positions remaining. This will have no effect on Special Council Contingency as the positions are already unfunded.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
SUPERVISOR OF ELECTIONS  
GENERAL FUND (011)**

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**PROPOSED BUDGET BOOK- Page #350-352  
ON SCREEN- PDF Page #384-386**

**BACKGROUND:**

The Supervisor of Elections Office registers all voters in Duval County, educates voters with State and local laws and how to vote, staffs early voting sites prior to an election, staffs call center prior to an election, processes absentee ballots prior to an election and conducts State and local elections of Duval County in accordance with the elections laws of Florida. In FY 2011/12, there were two county-wide elections. There is only one county-wide election in FY 2012/13 (General Election).

**REVENUES:**

Miscellaneous Revenue:

- The decrease of \$5,000 is attributable to the decrease in the number of documents needed by candidates and the public.

**EXPENDITURES:**

Salaries:

- The net decrease of \$832,984 is mainly due to reductions in permanent salaries of \$53,488 (reclassifying higher paid jobs to lower paid jobs), part-time salaries of \$638,570, and overtime of \$141,507 due to the number of elections dropping from two (2) to one (1).

Lapse:

- A salary lapse of \$122,096 has been placed in the Supervisor of Elections budget based on historical averages of excess capacity within salaries and benefits.

Employer Provided Benefits:

- The net increase of \$78,087 is primarily attributable to increases in group health insurance of \$42,799, pension of \$32,919 and Medicare tax of \$8,048. This is offset somewhat with a decrease in workers' compensation insurance of \$4,073.

Internal Service Charges:

- The net increase of \$84,648 is mainly the result of increases in ITD Data Center charges of \$58,606, ITD Tech Refresh charges of \$22,462 and telecommunication charges of \$29,173. Such large increase in ITD allocation charges is caused by incorrect ITD-related allocation in prior years that was corrected for FY 2012/13. This is offset somewhat with a decrease in legal charges of \$39,020.

Other Operating Expenses:

- The net decrease of \$565,538 is the result of going from two (2) elections to one (1) election. The major decreases are in postage of \$295,740, miscellaneous services and charges of \$128,613, repairs and maintenance of \$82,655 and office

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 SUPERVISOR OF ELECTIONS  
 GENERAL FUND (011)**

**PROPOSED BUDGET BOOK- Page #350-352  
 ON SCREEN- PDF Page #384-386**

supplies of \$66,800. This is offset somewhat with an increase in contractual services of \$59,220.

Banking Fund Debt Repayment:

Project Title	FY12		FY13 Proposed		Change
	Principal	Interest	Principal	Interest	
Automark Voter Assistance Terminals (1)	386,000	24,177	355,621	8,159	-46,397
Relia Vote - Absentee Ballot System (2)	101,250	1,782	10,542	219	-92,271
Voting Machines (3)	93,542	31,056	199,339	65,383	140,124
<b>TOTAL</b>	<b>580,792</b>	<b>57,015</b>	<b>565,502</b>	<b>73,761</b>	<b>1,456</b>

- (1) - Automark Voter Assistance Terminals are scheduled to be paid off in FY 2013/14.
- (2) - Relia Vote system is scheduled to be paid off in FY 2012/13.
- (3) - FY 2012/13 reflects a full year of debt service for voting machines purchased in April 2012.

**EMPLOYEE CAP CHANGES:**

There are no cap changes. There was a decrease in part-time hours of 14,232 for elections work.

**CAPITAL OUTLAY CARRYFORWARDS:**

None

**FOOD AND BEVERAGES EXPENDITURES:**

Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
SEEL011	\$1,680	Elections for FY 2012/13	food for Election Day workers, who are not able to leave for lunch (140 employees at \$12 per person)

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
SPECIAL SERVICES  
GENERAL FUND (011)**

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**PROPOSED BUDGET BOOK – Page 340-342  
ON SCREEN – PDF Page 373-375**

**BACKGROUND:**

The Department of Special Services is comprised of three divisions: Behavioral and Human Services, Senior Services, and the Office of the Director. Before the passage of the FY 2011/12 city reorganization (Ord. 2012-732-E), these divisions were part of the Recreation and Community Services Department.

The Special Services Department is responsible for providing many human and social services to the City of Jacksonville, including but not limited to being responsible for programs and events targeted specifically toward seniors, programs for victims of crime, and overseeing an array of mandated substance abuse and mental health services.

**REVENUES:**

1. Miscellaneous Revenue:

- The net decrease of \$50,676 is due to reductions of \$30,000 in welfare reimbursement (received from the Social Security Administration for interim financial assistance the City provides to citizens), \$16,346 in overtime reimbursement charges (associated with senior centers) and \$5,000 in reimbursement for victim services (reimbursement from the State's Florida Crimes Compensation Fund for forensic examinations related to the City's Sexual Assault Response Center).

**EXPENDITURES:**

1. Salaries:

- The decrease of \$708,168 is due to reductions of \$633,245 in permanent salaries, \$41,502 in part-time salaries (transferred to Parks and Recreation Department), \$21,238 in leave rollback/sellback, \$10,233 in special pay-pensionable and \$1,950 in special pay.

2. Employer Provided Benefits:

- The decrease of \$147,497 is primarily due to reductions of \$68,874 in health insurance, \$40,296 in pension contributions, and \$19,259 in workers compensation insurance.

3. Internal Service Charges:

- The net decrease of \$16,180 is primarily due to reductions of \$34,275 in IT GIS/Aerial charges, \$24,597 in telecommunication charges and \$17,620 in copy center charges. These were somewhat offset by increases of \$60,572 in data center services charges. ITD has reduced costs overall and as a result, savings are seen in departmental internal service charges.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 SPECIAL SERVICES  
 GENERAL FUND (011)**

4. Other Operating Expenses:

- The decrease of \$731,997 is primarily the result of reductions of \$363,453 in professional services (decreases in General Assistance and contracts moved to the Parks and Recreation Department), \$200,000 in welfare-shelter (reduced temporary assistance for housing), \$80,000 in victim assistance and \$16,000 in welfare-grocery orders (reduced temporary food assistance). Victim assistance payments will be funded from the Victim Assistance Services Trust Fund in FY 2012/13, so this does not represent a cut in funding or reduction of service. The remaining decrease is due to various small items within Other Operating Expenses.

5. Grants, Aids and Contributions:

- The decrease of \$67,951 is mainly due to reductions of \$34,668 in the General Fund contribution for the Jacksonville Senior Services Program (security guard service at the Mary L. Singleton Center will be eliminated) and \$33,283 in subsidies and contributions to private sources (funding for the JCCI Quality of Life study will be eliminated).

**FOOD AND BEVERAGE EXPENDITURES:**

<b>Indexcode</b>	<b>Amount</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
RCAH011CC	\$1,000	Senior Games	Support of senior citizens
RCAH011CC	\$3,500	Mayor's Older Buddy Events	Support of senior citizens
RCBH011VC	\$500	Provides emergency assistance to help reduce the financial hardship incurred as a direct result of the crime. Food assistance is given via food card purchases from Winn Dixie.	Food assistance - Used to assist the crime victim or family member as a direct result of their victimization.

**SERVICE LEVEL CHANGES:**

Reductions in funding for temporary shelter (approximate 20% reduction from FY 11/12) and food assistance (approximate 60% reduction from FY 11/12) will reduce the number of individuals receiving assistance from City.

**EMPLOYEE CAP CHANGES:**

Authorized positions decreased by twelve (12) positions.

**Employee Cap Change by Division:**

Behavioral and Human Services:	Decreased from 24 positions to 22 positions
Senior Services Division:	Decreased from 30 positions to 27 positions
Office of the Director:	Decreased from 9 positions to 2 positions

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2012/13 BUDGET  
 SPECIAL SERVICES  
 GENERAL FUND (011)**

**EMPLOYEE CAP CHANGES:**

Action	# of Positions	Explanation
Approved FY 2011/12 positions	63	Council approved position cap
Transfer out to RPOD011 in January 2012	-1	Transferred out during FY 2011/12
Transfer in from JEJE751SE	1	FY 2012/13 proposed budget
Transfer in from OPAS011 (Intra-Governmental Services Dept)	2	FY 2012/13 proposed budget
Transfer out to RPOD011 (Parks & Rec Dept)	-5	FY 2012/13 proposed budget
Proposed eliminations	-9	FY 2012/13 proposed budget (see below)
<b>Proposed FY 2012/13 positions</b>	<b>51</b>	

**PROPOSED ELIMINATIONS:**

Job Class	Job Class Description	Indexcode	Filled/ Retiring/ Vacant/ Attrition	Budget Savings
E0023	CUSTODIAN	RCAH011CC	Vacant	\$26,737.11
F0024	DESKTOP SUPPORT TECHNICIAN	RCAH011CC	Filled	\$45,942.10
F0024	DESKTOP SUPPORT TECHNICIAN	RCAH011CC	Filled	\$49,776.04
W0041	COMMUNITY SERVICES AREA SUPERINTENDENT	RCAH011CC	Filled	\$67,280.77
W0041	COMMUNITY SERVICES AREA SUPERINTENDENT	RCAH011CC	Filled	\$65,422.95
B0011	OPERATIONS ANALYST	RCBH011GA	Vacant	\$46,716.34
Y0101	SOCIAL SERVICES SPECIALIST	RCBH011GA	Filled	\$56,894.35
04417	PUBLIC COMMUNICATIONS OFFICER	RCOD011	Vacant	\$59,331.80
C0141	CLERICAL SUPPORT AIDE III	RCOD011	Filled	\$45,673.22
<b>Total savings from proposed eliminations</b>				<b>\$463,774.68</b>

**RECOMMENDATIONS:**

1. We recommend reducing General Assistance - Professional Services by \$31,752 to correct funding for a security contract that was erroneously budgeted twice (under both subobjects 03109 and 03405). This will have a positive impact of \$31,752 on Special Council Contingency.



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---

2. We recommend reducing projected Welfare Reimbursement revenue for General Assistance by \$75,000 based on current year actuals and updated FY 2012/13 projections from the Department. The decrease reflects the reduction in City funding and the Social Security Administration's capacity to more rapidly declare applicants eligible for benefits. This will have a negative impact of \$75,000 on Special Council Contingency.

3. We recommend transferring \$1 from the Victim Services - Office Supplies-Other account to Victim Services - Victim Assistance account to establish funding for this subobject. Funding for this subobject was eliminated in the proposed budget with the intention of funding these expenditures from the Victim Assistance Services Trust Fund's available fund balance in FY 2012/13. This will have no impact on Special Council Contingency.

4. We recommend transferring \$38,000 in revenue from Special Services Department-Office of the Director to the Parks and Recreation Department – Administration. This revenue is associated with the Bent Creek Golf Course (\$20,000) and boat docking for river cruises (\$18,000) and was erroneously budgeted within the Special Services Department for FY 2012/13 but is now under Parks and Recreation following the reorganization. This will have no impact on Special Council Contingency.

5. The City currently provides funding of \$1,487,761 for the Matrix House. The Matrix House program is housed inside the Community Transition Center which the Jacksonville Sheriff's Office is proposing to eliminate. The Behavioral and Human Services Division contracts with River Region Human Services for the Matrix House program. River Region Human Services' contract will expire September 30, 2012 and a new contract has not been signed at this time. We recommend review of this item when the Sheriff's Office budget is discussed.

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SPECIAL SERVICES  
ALCOHOLIC REHABILITATION PROGRAM (157)**

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**PROPOSED BUDGET BOOK – Page 343-344  
ON SCREEN – PDF Page 376-377**

**BACKGROUND:**

Section 111.205 of the Municipal Code created the Special Alcoholic Rehabilitation Trust Fund. Funds deposited into this trust fund represent money received by the City as fines imposed for alcohol-related offenses under the Florida Statutes Sections 316.193, 856.011, 860.03 and 860.13. Seventy percent of alcohol-related fines collected by the City are deposited into the trust.

In accordance with Section 111.205 of the Municipal Code, 86% of the 70% of alcohol-related fines collected are to be paid to Gateway Community Services, which offers treatment for both alcohol and drug abuse.

The City is not obligated to fund the alcoholic rehabilitation program beyond the amount of fines received for alcohol-related offenses under the Florida Statutes.

**REVENUES:**

1. Miscellaneous Revenue
  - This revenue is comprised of interest earnings and reflects actual earnings to date.
2. Transfers From Fund Balance:
  - There is no transfer from fund balance proposed for FY 2012/13.
3. Fines & Forfeits:
  - The trust receives revenues paid for DUI fines less 30% that are paid to the Police and Fire Pension Fund. Anticipated revenues will decrease 8.5% from FY 2011/12 to \$206,613.
4. Transfers From Other Funds
  - The General Fund funds the difference between the money deposited into this trust fund and the total appropriation to fund the alcoholic rehabilitation program. This transfer for FY 2012/13 is \$150,000, which is a 39.8% decrease from FY 2011/12.

**EXPENDITURES:**

1. Grants, Aids and Contributions:
  - The \$360,499 represents a grant to Gateway Community Services for alcoholic rehabilitation programs. This is a 29.8% decrease from FY 2011/12.

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**SERVICE LEVEL CHANGES:**

The overall 30% decrease in revenues for this trust fund will result in less funding for the alcohol rehab program.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

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 SPECIAL SERVICES  
 LEGAL AID (15R)**

**PROPOSED BUDGET BOOK – Page #345-346  
 ON SCREEN-Page #378-379**

**BACKGROUND:**

These funds are to be used to support Jacksonville Area Legal Aid, which provides services that support access of the poor and indigent to the legal system. As of July 1, 2004, a \$65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses, of which 25% is used to support Legal Aid. Jacksonville Area Legal Aid also receives additional funding in the form of Public Service Grants.

<b>Detail of Public Service Grant</b>	<b>FY 11/12</b>	<b>Proposed FY 12/13</b>
Civil Legal Services	161,949	135,085
<b>Total</b>	<b>161,949</b>	<b>135,085</b>

**REVENUES:**

1. Charges for Services:
  - The decrease of \$29,755 is due to lower fee revenues from the \$65 fee based on historical actuals.

**EXPENDITURES:**

1. Other Operating Expenses:
  - The direct payment to Jacksonville Area Legal made through the authorized trust fund expenditures will decrease by \$29,755 in FY 2012/13 due to less revenue being projected from the \$65 fee.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**CONCERN:**

This subfund is projected to have a negative fund balance at the beginning of fiscal year 2012/13 of almost \$200,000. This negative fund balance has been caused by revenue shortfalls and the fact that the total authorized trust fund expenditures amount in prior years was sent to Jacksonville Area Legal Aid at the beginning of the fiscal year before the revenue was actually received. To prevent this from occurring in future years, language was added to the Budget Ordinance in FY 2011/12 that only allows payments to JALA after the revenue is actually collected. This same language is included in the FY2011/12 budget ordinance. However, to our knowledge, the administration has not addressed the existing negative fund balance issue related to years prior to FY 2011/12.

**RECOMMENDATIONS:**

None

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SPECIAL SERVICES  
DRIVER EDUCATION SAFETY TRUST FUND (1HA)**

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**PROPOSED BUDGET BOOK – Page 347-348  
ON SCREEN – PDF Page 380-381**

**BACKGROUND:**

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Funding is provided by an additional \$3 levy on each civil traffic penalty. The funding is used for driver education programs in public and non-public schools. The expenditures budgeted are awarded to the Duval County School System.

**REVENUES:**

1. Charges for Services:
  - The reduction of \$235,000 is due to a projected reduction in traffic court criminal and civil services charges.

**EXPENDITURES:**

1. Grants, Aids and Contributions:
  - The reduction of \$235,000 is a result of reduction in revenue described above.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**SERVICE LEVEL CHANGES:**

Driver education safety programs will experience a reduced contribution from this subfund in the 2012/13 fiscal year.

**RECOMMENDATIONS:**

None.

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PLANNING & DEVELOPMENT  
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**PROPOSED BUDGET BOOK – Page #281-283  
ON SCREEN – Page # 310-311**

**BACKGROUND:**

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections and building codes fall within the purview of this department.

The general fund portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, and Development Services Division.

**REVENUES:**

1. Charges for Services:

- The net increase of \$258,020 is primarily due to increases in Comprehensive/Amendment Fees of \$145,230 and Zoning and Rezoning Fees of \$78,335. These projected revenues are based on anticipated increased activity within the Divisions and proposed fee increases. See comment below about the potential impact of pending legislation on these revenue projections.

2. Miscellaneous Revenue:

- Revenue from Right of Way permits is expected to increase \$131,535, again as a result of fee increases. See comment below about the potential impact of pending legislation on these revenue projections.

**EXPENDITURES:**

1. Salaries:

- The net decrease of \$339,599 is due primarily to the elimination of two (2) positions and the unfunding of seven (7). These reductions were offset with the funding of an unfunded vacant position for a Chief of Community Planning at a cost of \$90,000.

2. Lapse:

- The lapse represents the unfunding of an additional position and the demotion of another. See recommendation below to remove this lapse by reducing actual affected salaries and benefits affected.

3. Internal Service Charges:

- Internal service charges are reduced by \$245,762 overall. The bulk of that reduction is attributed to computer system maintenance/security and GIS/Aerials charges which are reduced by \$109,427 and \$98,140, respectively. The

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---

reductions are due to ITD lowering their own costs and ITD projecting lower cost for the Planning and Development Department in the upcoming fiscal year.

4. Other Operating Expenses:

- The net decrease of \$388,097 is due to the reduction of professional services in the amount of \$390,468. Included in this amount are reductions to Annual Traffic Counts of \$60,000; Zoning Code Rewrite of \$178,326; and Infill Redevelopment Master Plan of \$50,000. Additionally, the Annual Manatee Protection Plan Aerial Survey was not funded for FY 2012/13 for a savings of \$102,142. There were also reductions in dues, subscriptions and memberships and office supplies. These are partially offset by increases in miscellaneous and general liability insurance of \$9,188 and \$1,374, respectively.

**SERVICE LEVEL CHANGES:**

There are no significant changes in service levels.

**EMPLOYEE CAP CHANGES:**

There is a net reduction of two (2) positions in the employee cap. One red-lined employee was eliminated during FY 12. Two (2) employees were eliminated and one (1) was transferred from Administrative Services Division from Central Operations as part of the FY 13 budget process.

**COMMENT:**

1. It should be noted that projected revenues are based on fee increases required to be submitted during the annual review of fees that occurs per Municipal Code Section 106.112. The Mayor presented a bill (Ordinance 2012-300) to waive any mandatory fee increases per Chapter 106 for fiscal year 2012-13. If that bill is passed or the Chief Financial Officer fails to file the change in fee structure with the Council Secretary, the projected revenue would be based on incorrect fee amounts resulting in a projected overstatement of \$193,620.

**RECOMMENDATIONS:**

1. The lapse within the Planning and Development Department is based on the proposed elimination of a certain position identified by the Budget Office. Rather than reducing salaries and eliminating the position, the Budget Office placed a lapse within their budget. We recommend the removal of the proposed lapse of \$33,782. This reduction in the lapse should be offset by a corresponding decrease in salaries and benefits based on the position identified by the Budget Office. This will reduce the employee cap by one position. There is no impact to the Special Council Contingency.
2. The lapse within the Planning and Development Department is also based on the proposed reduction in salary for a certain position identified by the Budget Office. Rather than reducing the budgeted salary, the Budget Office placed a lapse within

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their budget. We recommend the removal of the proposed lapse of \$1,561. This reduction in the lapse should be offset by a corresponding decrease in salary based on the reduction identified by the Budget Office. There is no impact to the Special Council Contingency.

3. We recommend the removal of the 8 unfunded positions within the Planning and Development Department.



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PLANNING & DEVELOPMENT  
CONCURRENCY MANAGEMENT SYSTEM (112)**

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**PROPOSED BUDGET BOOK – Page #284-286  
ON SCREEN-Page #312-314**

**BACKGROUND:**

The Concurrency Management System was created in 1990 to ensure the availability of adequate levels of service of public facilities for traffic circulation, mass transit, water, sewer, recreation, solid waste, drainage, and public schools (added in 2007). In 2011, the City replaced the transportation concurrency management system (traffic circulation and mass transit) with the 2030 Mobility Plan. It applies a fee system to new development based upon the link between land development and transportation in order to adequately and efficiently address the City's mobility needs.

**REVENUES:**

JACKSONVILLE CITYWIDE ACTIVITIES

1. Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$11,081 based on lower projected interest rates.

2.

Transfers from Fund Balance:

- A transfer from fund balance, in the amount of \$306,215, is necessary to support concurrency operations in FY 13.

PLANNING & DEVELOPMENT

1. Charges for Services:

- The decrease of \$558,356 is a result of the migration to the Concurrency and Mobility Management System (CMMS) from the previously used Concurrency Management System (CMS). The revenue stream for existing concurrency applications is projected to be reduced and the mobility fee is lower than the rates previously charged.

**EXPENDITURES:**

JACKSONVILLE CITYWIDE ACTIVITIES

1. Cash Carryover:

- The reduction of \$219,084 is the result of no cash carryover being budgeted for FY 12/13.

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**PLANNING & DEVELOPMENT**

1. Salaries:

- The increase of \$63,818 is due to the full funding of all five (5) positions in this activity when one (1) was unfunded for FY 12. The previously unfunded position has been reclassified and is currently being funded at a higher salary of \$88,512 per year. This amount is scheduled for a reduction in salary bringing it to \$63,708 annually.

2. Employer Provided Benefits:

- The increase of \$31,781 is due to increased costs associated with Employer Pension Contribution and Group Hospitalization Insurance.

3. Internal Service Charges:

- The decrease of \$79,400 is mainly due to a reduction in information technology charges for computer system maintenance/security in the amount of \$78,869 due to lower projected costs from ITD.

4. Other Operating Expenses:

- The decrease of \$1,509 is primarily caused by a decrease of \$1,591 in Building Rental (in house) expense due to a FY 2012/13 adjustment to square footage reducing the total square footage billed by 86 square feet.

**TRANSFERS-NON DEPARTMENTAL**

1. Transfers to Other Funds:

- The transfer to the general fund decreased by \$58,830 for FY 13. The transfer was increased in FY 12 to cover increased pension contribution costs. Now, the figure solely reflects the contribution to cover general fund salaries for time spent on concurrency reviews.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

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**COMMENTS:**

1. The transfer from Fund Balance for FY2012/13 is due to the uncertainty of projected revenue amounts associated with implementing the new mobility system. Additionally, there is uncertainty about the amount of residual income expected to be generated by active contracts associated with the old system. According to the Department, the residual revenue from the old system will come in higher than estimated. However, the Department chose to make conservative projections to ensure that revenues were not overstated. Due to the transfer from Fund Balance, we feel the revenue collected should be closely monitored and this subfund should be aware that Fund Balance is a limited funding source based on budgeted revenues.
  
2. It should be noted that projected revenues are based on fee increases required to be submitted during the annual review of fees that occurs per Municipal Code Section 106.112. The Mayor presented a bill (Ordinance 2012-300) to waive any mandatory fee increases per Chapter 106 for fiscal year 2012-13. If that bill is passed or the Chief Financial Officer fails to file the change in fee structure with the Council Secretary, the projected revenue would be based on incorrect fee amounts resulting in a projected overstatement of \$21,794.

**RECOMMENDATIONS:**

None.

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PLANNING & DEVELOPMENT  
BUILDING INSPECTION (159)**

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**PROPOSED BUDGET BOOK – Page #287-290  
ON SCREEN-Page #315- 318**

**BACKGROUND:**

The Building Inspection Division reviews and approves plans, issues permits for residential and commercial construction, and performs building, plumbing, mechanical, electrical, sign, landscape and swimming pool inspections in accordance with the Florida Building Code and local ordinances. This division also houses fire plans review by the Fire & Rescue Department.

***PLANNING & DEVELOPMENT***

**REVENUES:**

**JACKSONVILLE CITYWIDE ACTIVITIES**

1. Miscellaneous Revenue:

- Investment earnings in Citywide Activities are expected to decrease by \$3,900 due to lower investment earnings Citywide.

**PLANNING & DEVELOPMENT**

1. Charges for Services:

- The increase of \$836,274 is primarily due to a projected increase in building permits issued which results in increased building permit fees and related plans examining fees. Projected revenue increases in the trade areas are as follows: building inspection fees (\$417,351), building permit review fees (\$247,492), electrical inspection fees (\$93,563) and plumbing inspection fees (\$85,031). These are partially offset by reductions in tree removal permit fees (\$8,528), and sign inspection fees (\$6,839).

2. Fines and Forfeits:

- The \$12,265 decrease is primarily due to the reduction in reactivation/reinstatement fees of \$10,764. These are fines assessed on contractors that have not passed an inspection within six months or reinstatement fees after a permit has been suspended.

3. Miscellaneous Revenue:

- The decrease of \$6,000 is due to less projected revenue from the sale of books and maps based on historical actuals as well as a decrease in projected miscellaneous sales and charges attributed to charges for services provided to other City Departments.

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**EXPENDITURES:**

JACKSONVILLE CITYWIDE ACTIVITIES

1. Cash Carryover:

- There is an increase of \$734,440 due to increased revenue projections for the upcoming fiscal year.

PLANNING & DEVELOPMENT

1. Salaries:

- The decrease of \$117,641 is due primarily to the unfunding of two (2) positions in FY 13 as well as a salary reduction for one filled position, and a \$7,550 reduction in the budget for overtime.

2. Employer Provided Benefits:

- The net increase of \$104,751 is primarily due to increased pension contribution costs of \$98,547 as well as an increase of \$29,923 for health insurance. These increases were partially offset by a decrease of \$20,781 for workers compensation insurance.

3. Internal Service Charges:

- The net increase of \$80,066 is primarily due to an increase in information technology charges for computer system maintenance/security of \$133,145. This is partially offset by decreases in Fleet vehicle rental charges of \$23,563 due to more vehicles being paid off decreasing rental charges in Legal charges of \$9,110, in Helpdesk and desktop charges of \$8,438.

4. Other Operating Expenses:

- The net decrease of \$22,287 is mainly due to an elimination of \$30,000 for credit card fees as convenience fees are to be paid by building inspection customers in FY 13. There was also a decrease of \$5,528 for building rental expense due to a FY 2012/13 adjustment of 1,067 square feet to reduce total billed square footage. A reduction of \$4,993 for other operating supplies also contributed to the net decrease. These decreases were offset by an increase of \$19,047 for miscellaneous services and charges. This increase is the result of an enhancement of \$20,000 included in that line item to obtain Building Department Accreditation (BDA) from the International Accreditation Service.

5. Indirect Costs:

- This represents Indirect Cost recovery computed by the full cost allocation plan study.

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 BUILDING INSPECTION (159)**

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6. Banking Fund Debt Repayment:

- The table below compares the FY 12 and FY 13 banking fund debt repayment by project:

Project Title	FY12		FY13 Proposed		Change
	Principal	Interest	Principal	Interest	
Building Inspection Capital Repayment (ord 2009-445-E)	523,361	247,113	549,231	221,628	385

**SERVICE LEVEL CHANGES:**

There are no significant changes in service levels.

**EMPLOYEE CAP CHANGES:**

The employee cap increased by one (1) position. This position will be transferred from the Administrative Services Division in Central Operations.

**COMMENTS AND RECOMMENDATIONS:**

1. It should be noted that projected revenues are based on fee increases required to be submitted during the annual review of fees that occurs per Municipal Code Section 106.112. The Mayor presented a bill (Ordinance 2012-300) to waive any mandatory fee increases per Chapter 106 for fiscal year 2012-13. If that bill is passed or the Chief Financial Officer fails to file the change in fee structure with the Council Secretary, the projected revenue would be based on incorrect fee amounts resulting in a projected overstatement of \$25,817.
2. We recommend the removal of the 8 unfunded positions within this subfund.
3. Based on the change of \$734,440 in projected Cash Carryover, we recommend using the Cash Carryover in FY13 to pay down the banking fund debt balance that is scheduled to end 9/28/2019.