

OFFICE OF THE COUNCIL AUDITOR

FY 2012/2013 PROPOSED BUDGET

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Meeting #4
August 17, 2012

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

**PROPOSED BUDGET BOOK-Page # 158-159
ON SCREEN-Page # 178-179**

BACKGROUND:

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

REVENUES:

Charges for Services:

- The net decrease of \$54,703 is primarily due to an anticipated decrease in revenues of \$90,616 in Counties within District 3, based on projections. This is offset somewhat with increases in revenues of \$21,040 in Counties within District 4 and a revenue increase of \$13,300 in cremation services.

EXPENDITURES:

1. Salaries:

- The \$42,316 decrease is primarily due to vacant positions being filled at a reduced pay rate and a drop in leave rollback/sellback.

2. Employer Provided Benefits:

- The increase of \$55,357 is primarily due to higher pension contributions of \$47,345 and \$12,301 in group hospitalization. These increases were slightly offset by a decrease in workers' compensation insurance cost of \$4,561.

3. Internal Service Charges:

- The decrease of \$18,484 is primarily due to a reduction in ITD and computer system maintenance charges.

EMPLOYEE CAP CHANGES:

There are no changes in the cap.

SERVICE LEVEL CHANGES:

None

CAPITAL OUTLAY CARRYFORWARDS:

None

RECOMMENDATIONS:

None

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

**Proposed Budget Book Page # 110-112
Onscreen - PDF Page # 124-126**

BACKGROUND:

The Jacksonville Fire and Rescue Department (JFRD) is comprised of six divisions. The divisions are Office of the Director, Emergency Preparedness, Fire Operations/Suppression, Fire Prevention, Fire/Rescue Training, and Emergency Medical Service. The primary mission of JFRD is to preserve and protect the lives, property and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, and promote state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plan Review Section is funded through the Building Inspections fund (159).

REVENUES:

Charges for Services:

- The increase of \$6,715,181 is primarily due to the following:
 - An increase in Rescue medical transports of \$5,025,289 due to operational changes made by the Director of the department.
 - An increase in Fire protection inspection revenue of \$1,749,348 due to an increase of inspectors (resulting in more inspections).

Fines and Forfeits:

- The increase of \$3,583 is due to increased revenue for fire code violations found during inspections.

Miscellaneous Revenue:

- The increase of \$373,132 is primarily due to increased revenue to be received from JIA to cover the costs of fire services for JIA (\$341,509).

EXPENDITURES:

Salaries:

- The net decrease of \$933,125 is primarily due to the following increases, which are offset by several decreases as noted below:

Increases:

- Terminal Leave of \$239,973 (for DROP employees)
- Leave Rollback/Sellback of \$162,083

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FIRE & RESCUE
GENERAL FUND (011)**

Decreases:

- Salaries of \$186,415 (due to the culmination of twelve unfunded positions, five new positions transferred in from the Administrative Service Division, and step increases)
- Overtime of \$646,252 (primarily due to a decrease in Fire Operations of \$1,199,372 offset by an increase in Rescue of \$532,416)
- Special Pay of \$145,801 (driven by a decrease in discretionary special assignment pay)
- Holiday Buyback of \$191,241 (due to increase of personnel use of holidays)
- Out of Class Pay of \$178,860 (staffing changes from reduced vehicle usage)

Lapse:

- The proposed lapse of \$6,667,090 anticipates the following:
 - \$284,217 Reduced staffing for the heavy rescue #4 unit
 - \$284,217 Reduced staffing for the hazmat #21 unit
 - \$368,967 Hold various positions vacant throughout Department
 - \$511,878 Take the brush truck unit out of service for part of the year
 - \$520,752 Reduced staffing for the hazmat #7 unit
 - \$1,684,850 Hold all DROP positions vacant through FY 2013
 - \$3,012,209 Hold 40 firefighter positions vacant

Employer Provided Benefits:

- The net increase of \$21,257,738 is driven by a significant increase in Police & Fire pension costs of \$19,130,083 (due to an increase in the City's contribution from 49.60% for FY 2012 to 81.91% for FY 2013), an increase in the workers compensation allocation of \$1,213,781 (based on an annual actuarial study) and an increase in health care costs of \$784,067 (which, generally, are increasing by 7%). These increases are slightly offset by the impact of unfunding twelve positions.

Internal Service Charges:

- The net reduction of \$550,081 is being driven by a \$584,218 decrease in Fleet allocations due to reduced fuel consumption because of the impending implementation of software that dictates the number of units needed for a call. Other significant changes include a \$658,363 decrease in vehicle rental allocation (mainly because of the payoff of old vehicles and the purchase of fewer new vehicles) which is somewhat offset by increases in GIS/Aerial (\$285,225) based on prior year usage, IT Data Center Services (\$329,475) and Computer System Maint/Security (\$136,733), based on an increase in computer billings.

Other Operating Expenses:

- The net decrease of \$171,902 is being driven by reductions in training of \$214,935, clothing & safety equipment of \$65,203 and hose & bunker gear of \$27,250. These reductions are offset slightly by a \$218,680 increase in other operating supplies for medical supplies for the twenty additional rescue units ordered in FY 12.

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FIRE & RESCUE
GENERAL FUND (011)**

Capital Outlay:

- Funding has been provided for replacement bikes used at special events.

Banking Fund Debt Repayment:

- The table below compares the FY 2012 and FY 2013 banking fund debt repayment by project:

	1,645,824	169,611	1,430,683	110,189	
	FY12 B4		FY13 Proposed		-274,563
Project Title	Principal	Interest	Principal	Interest	Change
AutoPulse - CPR/Compression Device	119,980	10,996	119,980	6,017	-4,979
CAD replacement (ord 2009-54-E)	311,264	56,059	311,264	49,785	-6,274
Cardiac Monitor	678,206	66,256	678,206	38,111	-28,145
Compressors for SCBA equipment	44,731	6,265	44,731	4,409	-1,856
Equip for Apparatus - F9 District Chief	1,960	185	1,960	104	-81
Equip for Apparatus-Rescue 25, 49 & 54	27,893	5,743	27,894	4,586	-1,156
Fire capital equipment	78,980	7,479	78,981	4,202	-3,276
SCBA Upgrade	368,817	14,668	153,674	1,595	-228,216
Thermal Imaging Cameras	13,993	1,960	13,993	1,380	-580

DIVISIONAL CHANGES:

- The increase in Fire Administration is partly due to the addition of seven positions and the capital outlay for the replacement of bicycles. In addition, there was approximately \$300,000 in anticipated savings that did not come to fruition that was budgeted for FY 2012 due to the reorganization. This funding has been restored for the 2013 fiscal year.
- The decrease in Emergency Preparedness is primarily due to the unfunding of four positions.
- The increase in Fire Operations is mainly due to a \$14,716,046 increase in pension contribution offset by the increase in the Salaries/Benefits Lapse of \$-4,721,351 and a decrease of \$1,312,843 in Internal Service Charges mostly due to reduced fuel consumption.
- Fire Prevention remained relatively the same as the previous year.
- The decrease in Fire Training is mainly due to the unfunding of three positions and decreases in Employee Training.
- The increase in Rescue is primarily due to increases in the pension contribution of \$4,357,784, Internal Service Charges of \$863,485 (mostly due to increases in fleet operations) and Other Operating Supplies of \$217,193.

SERVICE LEVEL CHANGES: Because of the decrease in Overtime in the Suppression Division, the personnel needs for units will be evaluated on a daily bases by the Department. If there are not enough personnel to properly staff a unit, then that unit will not be used on that day during off-peak times of low call volume. Therefore, the number of units able to respond to an emergency may decrease.

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

FOOD AND BEVERAGE EXPENDITURES (subobject 05206):

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	FRFO011FO	500	New employee orientation	To increase morale of new employees who will provide service to the public
011	FRFO011FO	1,000	Quarterly Promotion Ceremonies, dispatchers week, EMS week etc.	Rewards and recognition ceremonies to increase morale of employees who serve the public
011	FRFO011FO	1,000	Food for personnel at extended stay fires	Public Safety

EMPLOYEE CAP CHANGES:

Five positions (four Account Technicians and one Procurement Manager) are proposed to be transferred into this Department from the Administrative Services Division as part of the budget process.

RECOMMENDATIONS: The revenue from the Fire Protection Inspection Fee is budgeted to increase from \$407,371 to \$2,156,719 – a difference of \$1,749,348. We feel that the dollar amount of the increase that is budgeted for FY 2013 may be somewhat uncertain and the current historical data does not support these increases. In addition, due to the ITD inspection computer program being shut down during our review, we are unable to verify any possible increase in inspections at this time. Therefore, we recommend a reduction of the Fire Inspection revenue by \$350,000 to \$1,806,719. The Administration concurs with this recommendation. This will have a negative impact on Special Council Contingency. In addition, the Administration has agreed to enhance the level of revenue reporting for the quarterly summary.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2012/2013 BUDGET
PLANNING & DEVELOPMENT
BUILDING INSPECTION (159)
FIRE PLANS REVIEW**

**Proposed Budget Book Page # 113, 115-116
Onscreen - PDF Page # 127, 129-130**

BACKGROUND:

Fire Plans Review of the Fire & Rescue Department is funded from Building Inspection.

REVENUES:

Charges for Services:

- The increase of \$21,987 is due to higher plans review revenues of \$19,163 and re-inspection fees of \$2,824.

Miscellaneous Revenue:

- The decrease of \$6,137 is due to a reduction in anticipated after hour inspections.

EXPENDITURES:

Salaries:

- The decrease is being driven by a net \$11,849 reduction in anticipated special pay driven by a decrease in discretionary special assignment pay.

Employer Provided Benefits:

- The increase of \$39,059 is mainly due to increases in the Police & Fire Pension contribution costs totaling \$27,515 and the workers compensation allocation totaling \$4,107.

Internal Service Charges:

- The increase of \$6,101 is mainly due to increases in ITD Data Center Service charge of \$3,175 plus the addition of an IT computer system allocation of \$1,102 (both due to actual inventory counts) and a central mailroom allocation of \$1,390.

EMPLOYEE CAP CHANGES: None. The cap remains at four positions.

RECOMMENDATIONS: None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 12/13 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND (011)**

**PROPOSED BUDGET BOOK – Page #252-254
ON SCREEN – PDF Page #278-280**

BACKGROUND:

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

- The total number of vehicles currently in the Sheriff's fleet is 2,073.
- The average inmate population for the correctional facilities in 2011 was 3,961.
- The Sheriff's Office had a vacancy count of 252 as of July 17, 2012.
- The Sheriff's Office proposed budget is 38% of the General Fund expenditure budget and 43% of the General Fund employee cap.

REVENUES:

Charges for Services:

- The \$397,372 increase is primarily due to the factors described below:
 - There is an increase of \$182,500 for the Home Detention Fee due to the elimination of the Weekender program and the transition to GPS monitors, which will allow more inmates to go on home detention.
 - There is an increase of \$279,539 in Off Duty Reimbursement which is more in line with actuals and due to the cutting of overtime in other areas of the Sheriff's Office.
 - There is an increase of \$105,000 in the Inmate Subsistence Fee. This is a \$2 per day fee which is collected at the time of release. Since the collection of the fee is now at time of release the inmate's accounts have more money in them to cover the fee.
 - There is a decrease of \$162,000 in Weekenders Board – Fairfield due to this program being discontinued.
 - There is an increase of \$115,600 for the Take Home Vehicle Reimbursement. This is a new revenue stream that was agreed to through the FOP agreements, which is the reimbursement for take home vehicles 10 miles or less outside of Duval County. The fee is \$25 per payroll based on 310 out-of-county take home vehicles.
 - There is a decrease of \$128,383 in Interfund Service Charges which is the reimbursement for call taker salaries from the 911 Emergency Fee sub-fund.

Fines and Forfeits:

- The increase of \$1,567,225 is mainly due to a new revenue stream budgeted in the amount of \$1,500,000 for Red Light Cameras-Sheriff's Fines. This represents the net amount that will be passed to the General Fund from the Red Light Camera Special Revenue Fund proposed in Ordinance 2012-449 and will need to be a transfer-in instead of a direct revenue line in the Sheriff's budget.

Miscellaneous Revenue:

- The decrease of \$161,820 is primarily due to a drop of \$150,881 in Overtime Reimbursement Charges which is the reimbursement from Federal Agencies for investigative activities.

EXPENDITURES:

Salaries:

- The increase of \$1,030,147 is primarily due to the following factors:
 - There is a decrease of \$2,870,509 in Permanent and Probationary Salaries due to the elimination of 154 positions, which was offset by the fiscal year 2012/2013 step impact of \$1,968,395. There will also be 40 positions from the 2009 COPS grant moving back into the General Fund into vacant police officer positions that are currently funded in fiscal year 2011/2012 and will remain funded in the fiscal year 2012/2013 Mayor's Proposed Budget.
 - There is an increase of \$1,148,800 in Terminal Leave which reflects the increase in retirements for FY 2012/2013.
 - There is an increase of \$3,171,186 in Part-Time Salaries which is due to a full year of staffing for the new courthouse.

Lapse:

- The imposed Salary Lapse for fiscal year 2012/2013 is \$10,583,611. Instead of having an overstated lapse the Sheriff has offered to make additional cuts as listed below:

Closing of the Community Transition Center and eliminating 78 positions	\$4,377,191
Elimination of the Community Service Officer Program and eliminating 71 positions	\$3,311,378
Eliminate 13 Police Officer Positions	\$604,538
Unfund 2 Correction Officer Sergeants for 9 months	\$108,120
Unfund 1 Chief and 1 Assistant Chief position	\$284,037
Eliminate Police Legal Advisor	\$71,480
Eliminate overtime for Special Events	\$700,000
Eliminate Reimbursable Overtime from Facilities Management company	\$78,461
	<u>\$9,535,205</u>

- The cuts above are in the recommendations below and would bring the lapse amount to \$1,048,406.

Employee Provided Benefits:

- The increase of \$29,493,921 is primarily due to the following factors:
 - There was an increase of \$527,124 in General Employees' Pension Contribution. The City's contribution went from 17.52% to 20.81%.
 - There was an increase of \$25,578,304 in Police and Fire Pension Contribution. The City's contribution went from 49.60% to 81.91% for a total budgeted amount of \$69,514,168 for fiscal year 2012/2013.
 - There was an increase of \$1,293,970 for the Correction Officer Pension Contribution. The City's contribution went from 31.78% to 39.11%.
 - There is an increase of \$1,198,888 in Group Hospitalization Insurance due to an increase in the rate the City will pay starting January 1, 2013.
 - Workers' Compensation Insurance increased by \$755,688.

Internal Service Charges:

- The decrease of \$1,935,106 is primarily due to the following factors:
 - A decrease of \$878,343 in Fleet Vehicle Rental for the purchase of vehicles.
 - An increase of \$354,697 in Fleet Repairs and Maintenance due to the aging fleet.
 - There is a decrease of \$388,644 in Fleet Parts, Oil and Gas.
 - There is a decrease of \$948,188 due to the Sheriff's Office taking Wireless Communication in-house rather than having this service handled by the City's IT Division.

Other Operating Expenses:

- The decrease of \$598,880 is primarily due to the following factors:
 - A decrease of \$395,186 in Professional Services due to the removal of the Assessment Center, psychological testing and meth-lab clean-up contracts.
 - There is an increase of \$899,096 in Wireless Communications which was removed from the Internal Services Allocations and brought in-house.
 - Equipment Rentals has an increase of \$125,568 due to the purchase of ankle monitors for the expansion of the Home Detention Program.
 - The allocation for General Liability Insurance has increased by \$468,188.
 - Miscellaneous Insurance has increased by \$264,876 due to the fact that the Medical Malpractice Insurance Premium has been budgeted twice.

- There is a decrease of \$733,046 in Hardware/Software Maintenance and Licenses.
- There is a decrease of \$142,130 in Chemical and Drugs due to purchasing more items in bulk, adhering to just-in-time inventory practices and updating formulary.
- There is a decrease of \$470,460 in Clothing, Uniforms and Safety Equipment and a decrease of \$258,191 in Employee Training due to the decrease in the employee cap.
- Other reductions include a \$109,118 decrease in Aviation Hull/Chemical, \$118,558 decrease in Miscellaneous Services and Charges and a \$97,115 decrease in Repair and Maintenance Supplies.

Capital Outlay:

- Below is the Specialized Equipment to be purchased in fiscal year 2012/2013.

Vehicle Rigging Kit	\$4,100
EOD 9A Bomb Suit with Helmet	\$27,000
Industrial Air Compressor	\$1,700
Segway Replacement	\$6,500
Full Face Mask Emergency Gas Assembly	\$11,000
5 Replacement Rifles	\$8,300
1 Sniper Rifle with Scope and Rings	\$4,325
	\$62,925

Extraordinary Lapse:

- This represents an additional lapse imposed on the Sheriff's Office. Ordinance 2012-450 will attempt to use fiscal year 2011/2012 savings which are due in part to the approval of the FOP agreements and the number of vacancies held open throughout the year to eliminate this Extraordinary Lapse. If Ordinance 2012-450 does not pass, then the Sheriff's Office has indicated they will have to eliminate 114 Police Officer Position to cover the Extraordinary Lapse.

Banking Fund Debt Repayment:

- The Banking Fund Principal payment amount is \$1,479,449 and the interest payment amount is \$78,250 for prior year's borrowing. There is no new borrowing for fiscal year 2012/2013.

SERVICE LEVEL CHANGES:

In order for the Sheriff's Office to meet the additional Salary Lapse of \$8,700,000 in the Mayor's Proposed Budget, the Community Service Officer Program will be eliminated, the Community Transition Center (known at the Matrix House) will be closed and traffic control services for facilities manager events will also be eliminated.

EMPLOYEE CAP CHANGES:

The table on the next page displays that there are 154 positions eliminated from the Sheriff's Office which are all vacant or will be vacated for the proposed budget.

- In order to cover the additional Salary Lapse of \$8,700,000, other cuts will need to be made which will be comprised an additional 165 positions being eliminated. This will include laying-off 130 people.
- If Ordinance 2012-450 is not approved to use fiscal year 2011/2012 savings to cover the Extraordinary Lapse of \$6,123,184 then an additional 114 positions will need to be eliminated. This will include laying-off another 95 people.
- Overall, taking into account all proposed reductions and all lapses, the Sheriff has indicated that this will result in the elimination of 433 positions, of which 225 would be filled and 208 would be vacant.

	Police Officers	Corrections Officers	Civilians	Total Positions	Vacant or Filled
Approved FY 2011/2012 Employee Cap	1,677	809	797	3,283	
Proposed Eliminations FY 2012/2013 Budget	(60)	(20)	(74)	(154)	154 Vacant
Additional Cuts to cover the Salary Lapse	(14)	(71)	(80)	(165)	35 Vacant 130 Filled
Additional cuts to cover Extraordinary Lapse	(114)	-	-	(114)	19 Vacant 95 Filled
Total	1,489	718	643	2,850	208 Vacant 225 Filled

CONCERNS:

1. The Extraordinary Lapse of \$6,123,184 appears to be put into place as a balancing mechanism without an understanding of what cuts needed to be made.
2. The Sheriff's Office has proposed to eliminate Overtime for Special Events in the amount of \$700,000 to reduce the Salary Lapse. This amount is for traffic control for the 10 Jaguar games, the Florida/Georgia game, the Gator Bowl game and the Monster Truck show at Everbank Field. It is specifically stated in the Gator Bowl Association agreement and the Florida/Georgia agreement that traffic control will be provided and paid by the City.
3. The Sheriff's Office has proposed to eliminate the net amount of \$78,461 for the Reimbursable Overtime from the Facilities Management Company to reduce the Salary Lapse. This activity is for officers inside Everbank Field to provide security for the 10 Jaguar games, the Florida/Georgia game, the Gator Bowl game and the Monster Truck show. The security inside the stadium is to be provided and paid for by the City for the Jaguar games, the other two football games and

the Monster Truck show. The Municipal Code under Chapter 191 also has requirements concerning public safety standards for events.

4. In recommendation #3 it appears as though the savings generated from eliminating the CSO program is overstated. The savings of \$3,311,378 needs to be reduced by \$298,145 for a savings of \$3,013,233.

Additional cuts the Sheriff's Office would need to find in order to reduce the Salary Lapse:

CSO Elimination	\$	298,145
Overtime for Special Events	\$	700,000
Reimbursable Overtime from Facilities Management Company	\$	78,461
Total	\$	<u>1,076,606</u>

RECOMMENDATIONS:

1. We recommend that the Redline Schedule (Schedule B-2) be amended to remove the 50 police officer positions currently included on the schedule since these positions are grant positions and are not included in the total cap for the City and add two Correction Sergeant positions. The two Correction Sergeants will retire in January of 2013 and then the positions will be eliminated.
2. We recommend that the cuts of \$855,553 in the ISM Budget Reductions be correctly allocated between Hardware/Software Maintenance and Licenses (\$656,353), Other Operating Supplies (\$175,200) and Repairs and Maintenance (\$24,000). The total cut was erroneously taken out of Hardware/Software Maintenances and Licenses. This is budget neutral and will have no impact on Special Council Contingency.
3. In order to reduce the Salary Lapse, we recommend that the Sheriff's additional cuts be taken as listed below. This will have no impact to the Special Council Contingency.

Closing of the Community Transition Center and eliminating 78 positions	\$4,377,191
Elimination of the Community Service Officer Program and eliminating 71 positions	\$3,311,378
Eliminate 13 Police Officer Positions	\$604,538
Unfund 2 Correction Officer Sergeants for 9 months	\$108,120
Unfund 1 Chief and 1 Assistant Chief position	\$284,037
Eliminate Police Legal Advisor	\$71,480
Eliminate overtime for Special Events	\$700,000
Eliminate Reimbursable Overtime from Facilities Management company	\$78,461
*See above concerns # 2 - 4	<u><u>\$9,535,205</u></u>

4. We recommend that the new revenue of \$1,500,000 for Red Light Cameras – Sheriff’s Fines be budgeted as a transfer-in to the General fund. This revenue will be the net amount that will be passed to the General Fund from the Red Light Camera Special Revenue Fund proposed in Ordinance 2012-449. This will have no impact on the Special Council Contingency.
5. It appears as though the Medical Malpractice insurance premium was budgeted twice. We recommend that \$350,000 be reduced from the Health Services budget within the Sheriff’s Office. This savings could either be placed into Special Council Contingency or utilized to offset a portion of the Sheriff’s Salary Lapse.
6. There is pending legislation that will have an impact on the Sheriff’s fiscal year 2012/2013 budget. Ordinance 2012-450 will attempt to use fiscal year 2011/2012 savings to cover the Extraordinary Lapse of \$6,123,184. Below are the outcomes on if the bill is passed or if it is not passed.
 - a. If the bill is passed, a transfer from Fund Balance in the amount of \$6,123,184 will be required to offset the Extraordinary Lapse. This will have no impact on Special Council Contingency.
 - b. If the bill is not passed, the Sheriff will eliminate another 114 positions which is the equivalent value of the \$6,123,184 Extraordinary Lapse. This will have no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2012/2013 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (171)**

**PROPOSED BUDGET BOOK – Page # 255-256
ON SCREEN – PDF Page # 281-282**

BACKGROUND:

The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes which states, “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

REVENUES:

Charges for Services:

- Charges for Services includes the landline fee paid each month of \$0.44 with a budgeted amount of \$1,897,658 and a wireless fee of \$0.50 paid each month with a budgeted amount of \$2,419,675.
- The decrease is primarily due to a decrease of \$420,454 for the wireless fees since prepaid cell phones do not pay the 911 fee.

EXPENDITURES:

Salaries:

- The decrease of \$47,794 is primarily due to the elimination of one position.

Employer Provided Benefits:

- The decrease of \$8,369 is primarily due to the elimination of one position.

Other Operating Expense:

- Other Operating Expenses includes a reimbursement amount of \$2,096,161 for Police and Fire call taker salaries which has decreased by \$237,419. The reimbursement for the Beaches call taker salaries is \$420,800, which appears to be under budgeted by \$74,608.

- Also included in Other Operating Expense are Telephone and Data Lines (\$788,600), Repairs and Maintenance (\$342,88), and Hardware/Software Maintenance and Licenses (\$339,891)

EMPLOYEE CAP CHANGES:

One position is eliminated.

RECOMMENDATIONS:

1. The department has requested that an additional vacant position be eliminated in the amount of \$46,715 which would go to Miscellaneous Services and Charges to help cover the Beaches Call Taker Salaries. This will have no impact to Special Council Contingency.
2. The department has also requested an increase in budgeted salary for the Geographic Information Specialist position, which would be an increase of \$22,578 for salaries and benefits, and would decrease Other Operating Supplies. This will have no impact to Special Council Contingency.
3. The department has also requested a transfer from Fund Balance in the amount of \$74,608 to also help cover the Beaches Call Taker Salaries. The Fund Balance calculation as of June 30, 2012 is \$2,508,962. This will have no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2012/2013 BUDGET
OFFICE OF THE SHERIFF
SHERIFF'S TRUSTS (64A)**

**PROPOSED BUDGET BOOK – Page #257-258
ON SCREEN – PDF Page #283-284**

BACKGROUND:

Municipal Code Section 111.300 created a trust fund account to be known as the Inmate Welfare Trust Fund. This fund receives the net profits from the commissary operation within the City's correctional facilities, which shall be used only for the overall welfare of the inmates. An inmate welfare committee recommends what expenditures are to be made. Also included in this sub-fund is the Domestic Battery Surcharge pursuant to Florida Statute 938.08. This is an all-years fund.

REVENUE:

Fines and Forfeits:

- The \$80,000 represents the Domestic Battery Surcharge. The City receives \$115 of the \$201 surcharge.

Miscellaneous Revenue:

The increase of \$696,121 is due to the following:

- A projected increase of \$186,120 for Concession Sales due to higher percentage of profit sharing that the City receives from the concessionaire.
- The increase also includes an appropriation of \$510,000 in revenues that have been received to date in excess of budget as well as projected revenue collection through September 30, 2012. An appropriation of revenue can be done since this is an all-years fund.

EXPENDITURES:

Salaries:

- The decrease of \$95,035 is primarily due to a review of functions performed which changed the allocated payroll amounts.
- The salaries budgeted include 1 position and the allocation of 5 other positions.

Employer Provided Benefits:

- The decrease of \$23,451 is primarily due to the review of functions performed.

Other Operating Expenses:

- The decrease of \$137,393 is primarily due to the following:
 - There is an increase of \$414,527 for Trust Fund Authorized Expenditures which includes purchases of law books, indigent kits, inmate locker/storage, AREV replacement, and warranty for replacement panel.

- Since this is an all years fund the Sheriff's office can use the unencumbered balance for expenditures. The Sheriff's office will be using \$344,236 in Chemical Drugs and \$207,764 in Other Operating Supplies for two capital projects described in more detail below. This shows as a negative budgeted amount in the expenditure line item and offsets the increase mentioned above.
- The above funds were made available by Ordinance 2011-642-E which appropriated a total of \$668,589.14 to Chemical and Drugs (\$460,000) and Other Operating Supplies (\$208,589.14) at the beginning of the fiscal year. We were led to believe that the budgeted amount of \$1,581,034 in the Sheriff's General Fund for Chemical and Drugs was not enough funding to cover inmate pharmacy costs for the entire fiscal year. As of July 31, 2012 only \$10,750 has been expended.

Capital Outlay:

- The budgeted amount of \$400,000 will be used for video conferencing equipment, which was approved by the Inmate Welfare Fund Committee.

Transfer to Other Funds:

- The \$552,000 is a transfer to General Capital Projects (Sub-fund 322) to provide funding for two Capital Projects:
 - \$252,000 to install new control panels to control all electric doors at the Pre-trial Detention Facility. The current system is past end of life and replacement parts are not readily available.
 - \$300,000 to erect a new clinic that will consolidate two end of life structures into one facility at the Montgomery Correctional Center.
 - These two expenditures were approved by the Inmate Welfare Fund Committee.

SERVICE LEVEL CHANGES:

There are no significant changes.

EMPLOYEE CAP CHANGES:

There are no changes in the number of positions.

RECOMMENDATIONS:

None.