

# **OFFICE OF THE COUNCIL AUDITOR**

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

### **FINANCE COMMITTEE MEMBERS**

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**Greg Anderson - Vice Chair**

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**Stephen C. Joost**

**Clay Yarborough**



**Meeting #8**  
**August 30, 2012**

**COUNCIL AUDITOR'S OFFICE  
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**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
MILITARY AFFAIRS, VETERANS AND DISABLED SERVICES  
GENERAL FUND (011)**

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PROPOSED BUDGET BOOK – pgs 160 -163  
ON SCREEN – pgs 181 - 184

**BACKGROUND:**

The Military Affairs, Veterans and Disabled Services Department was formed through the FY 2012 city reorganization bill (2011-732-E). Previously, it was a division within the Recreation and Community Services Department.

The Military Affairs, Veterans and Disabled Services Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. It works with citizens with disabilities through the Americans with Disabilities Act (ADA) in providing information, training and event; it helps to ensure that all City services and programs are accessible to people with disabilities. Lastly, the department oversees and maintains the Jobs-For-Vets website, a recently launched initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

**REVENUES:**

Miscellaneous Revenue:

- The \$500 in revenue is expected from sales of a software program that manages client appointments and information. The program is primarily purchased by other counties and states.

**EXPENDITURES:**

Salaries:

- The increase of \$141,383 is primarily due to a \$138,938 increase in salaries because of the addition of two authorized positions as well as the reclassification of a position from a division chief to a department director.

Lapse:

- There is a salaries lapse of \$34,369.

Employer Provided Benefits:

- The net increase of \$61,161 is due to increases of \$32,634 in group hospitalization insurance, \$22,914 in pension costs, and an increase of \$8,298 in payroll taxes and Medicare due to the two additional positions. These increases were slightly offset by a decrease of \$3,151 in workers compensation insurance.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
MILITARY AFFAIRS, VETERANS AND DISABLED SERVICES  
GENERAL FUND (011)**

**Internal Service Charges:**

- The net decrease of \$47,833 is mostly reflective of the decrease of \$41,533 in the computer system maintenance and security charges which are based on pooled costs that are allocated based on the number of devices and also due to internal application maintenance, \$3,757 in copy center charges, \$2,664 in telecommunications and \$2,464 in help desk support. These decreased charges were offset by \$3,972 in legal charges which are due to increased ADA compliance issues and \$1,539 in copier consolidation.

**Other Operating Expenses:**

- The increase of \$15,017 is primarily due to increases of \$4,229 in travel expenses primarily for training, \$3,944 in miscellaneous services and charges, \$2,600 in food expenses, 1,824 in general liability and \$1,666 in office supplies.

**Grants, Aids and Contributions:**

- These funds will be used to award property-related tax discounts to families of qualified military personnel who served in Iraq and Afghanistan. There is no change for FY 13.

**FOOD AND BEVERAGE EXPENDITURES**

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	MVOD011	400	Bottled Water-Mem Day & Purple Heart	Serves approximately 2000 attendees
011	MVOD011	800	Quarterly Meeting w/Base Cos	Serves approximately 15 @ \$15 each
011	MVOD011	3,500	Homeless Veterans Resource Fair	Serves approximately 800 homeless Veterans

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

An Administrative Aide position and a Parking Enforcement Auxiliary Coordinator were added, an increase of two positions.

Note: In an email dated August 15, 2012 from the Employee Services Department listing vacant positions throughout the city, there was one ADA Construction Inspector position vacant in Disabled Services. We could not find this position in this Department's FY 2012/13 budget. Based on information we received from the Department, this appears to be an unfunded position that will be transferred in from the vacancy pool.

**RECOMMENDATIONS:** None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
CAPITAL IMPROVEMENT PROGRAM SCHEDULE A-1**

**Amendments to Capital Improvement Project Listing**

1. Amend to attach a Revised Schedule A-1
  - a. Revise and reduce funding sources for "Roadway Resurfacing" project by \$96,581
  - b. Revise project names and numbers for continuity
  - c. Move funding sources under correct funding categories
  - d. Revise totals in estimated expenditures

Bill 2011-434, the Capital Improvement Program, will need to be addressed at the Finance Committee meeting on September 18, 2012.

**FY 13 - 17 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

**FUNDING SOURCE - NON STORMWATER PROJECTS**

**FY 12/13**

Capital Pay Go	-
Transfers	2,338,552
Debt Proceeds	28,355,950
FIND Grants	526,675
Interest Earnings	4,987,762
<b>Grand Total</b>	<b><u>36,208,939</u></b>



Dept.	Program Area	Project Name	Estimated Expenditures	FY 12/13	Capital Pay Go	Transfers	Debt Proceeds	FIND Grants	Interest Earnings
1	ER	Environment/ Quality of Life	JAX Ash Sites	98,320,000	9,872,000		9,872,000		
2	ER	Environment/ Quality of Life	Southside Incinerator Site	2,500,000	250,000		250,000		
3	ER	Environment/ Quality of Life	Environmental Compliance - County Wide	7,500,000	1,500,000		1,500,000		
4	FR	Public Safety	Fire Station #62 New - TRIDATA	2,739,250	2,739,250		2,739,250		
5	JE	Drainage	Cecil North 100 Acres of New Wetlands	1,390,000	50,000		50,000		
6	RP	Parks	Woodstock Park	476,219	100,854	100,854			
7	RP	Parks	Thomas Jefferson Park	148,697	107,897	107,897			
8	RP	Parks	Julius Guinyard Pool	1,280,577	1,259,000	1,259,000			
9	RP	Parks	Mayport Docks	843,518	843,518			401,675	441,843
10	RP	Parks	Pottsburg Creek	322,520	267,500			125,000	142,500
11	RP	Parks	Panama Park	100,410	100,410	100,410			
12	RP	Parks	Johnny Walker "Grand" Park	417,041	117,072	117,072			
13	RP	Parks	Criswell Park	314,610	101,319	101,319			
14	RP	Parks	Countywide Parks - Upgrades/Maintenance Repairs	31,006,563	2,044,700		2,044,700		
15	PW	Environment/ Quality of Life	St. Johns River Bulkhead, Assessment and Restoration	28,800,000	1,000,000		1,000,000		
16	PW	Environment/ Quality of Life	Storm Debris Temporary Site Improvements	1,000,000	100,000		100,000		
17	PW	Government Facilities	Facilities Capital Maintenance - Government	71,064,266	4,000,000		4,000,000		
18	PW	Parks	Northbank Riverwalk and Bulkhead Repairs	40,651,245	3,500,000		3,500,000		
19	PW	Roads/ Infrastructure/ Transportation	Intersection Improvements, Bridge, Misc Construction	35,486,580	800,000		800,000		
20	PW	Roads/ Infrastructure/ Transportation	Roadway Resurfacing	151,974,294	4,403,419				4,403,419
21	PW	Roads/ Infrastructure/ Transportation	Sidewalk Construction and Repair	19,171,351	1,500,000		1,500,000		
22	PW	Roads/ Infrastructure/ Transportation	Water Street Garage Enhancements	3,700,000	1,000,000		1,000,000		
23	SH	Public Safety	Montgomery Correction Clinic	300,000	300,000	300,000			
24	SH	Public Safety	Pre - Trial Detention Facility Upgrades	252,000	252,000	252,000			
<b>Total</b>			<b>\$ 499,759,141</b>	<b>\$ 36,208,939</b>	<b>\$ -</b>	<b>\$ 2,338,552</b>	<b>\$ 28,355,950</b>	<b>\$ 526,675</b>	<b>\$ 4,987,762</b>

**FY 13 - 17 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

**FUNDING SOURCE - STORMWATER PROJECTS**

**FY 12/13**

Capital Pay Go	6,533,679
Debt Proceeds	4,375,000
<i>Grand Total</i>	<u><u>\$ 10,908,679</u></u>

	<b>Dept.</b>	<b>Program Area</b>	<b>Project Name</b>	<b>Estimated Expenditures</b>	<b>FY 12/13</b>	<b>Capital Pay Go</b>	<b>Debt Proceeds</b>
1	PW	Drainage	Country Creek Drainage	6,000,000	1,000,000		1,000,000
2	PW	Drainage	County Wide Drainage System Rehab	127,231,818	4,900,259	4,900,259	
3	PW	Drainage	Crystal Springs Area Drainage	3,800,000	700,000		700,000
4	PW	Drainage	Messer Area Drainage	4,750,000	1,750,000		1,750,000
5	PW	Drainage	Old Plank Road Outfall	3,500,000	175,000		175,000
6	PW	Drainage	Stormwater Management Plan	804,397	500,000		500,000
7	PW	Drainage	Septic Tank Phase Out	17,000,000	1,633,420	1,633,420	
8	PW	Drainage	Stormwater Project Development & Feasibility Studies	750,000	250,000		250,000
<b>Total</b>				<u><u>\$ 163,836,215</u></u>	<u><u>\$ 10,908,679</u></u>	<u><u>\$ 6,533,679</u></u>	<u><u>\$ 4,375,000</u></u>

**FY 13-17 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

FUNDING SOURCE	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Capital Pay Go	4,987,762	5,000,000	5,000,000	5,000,000	5,000,000
CIP Transfers	1,786,552				
Banking Fund Debt Proceeds	28,355,950	51,659,474	35,545,171	29,945,850	28,025,850
Grant Funding	1,078,675	600,000	600,000	600,000	600,000
<i>Total Per Year</i>	<b>\$ 36,208,939</b>	<b>\$ 57,259,474</b>	<b>\$ 41,145,171</b>	<b>\$ 35,545,850</b>	<b>\$ 33,625,850</b>

Dept	Program Area	Project Name	Total Est. Expenditures	Prior Years' Appropriation	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Beyond 5th
1	ER	Environment/Quality of Life	JAX Ash Sites	98,320,000	76,120,000	9,872,000	12,328,000			
2	ER	Environment/Quality of Life	Southside Incinerator Site	2,500,000	2,250,000	250,000				
3	ER	Environment/Quality of Life	Environmental Compliance - County Wide	7,500,000	3,750,000	1,500,000	1,000,000	1,000,000	250,000	
4	FR	Public Safety	Fire Station #25 (3 Bay) Replacement - TRIDATA	3,044,783						3,044,783
5	FR	Public Safety	Fire Station #61 New - TRIDATA	2,870,610						2,870,610
6	FR	Public Safety	Fire Station #62 New - TRIDATA	2,739,250		2,739,250				
7	FR	Public Safety	Fire Station #45 Relocate - TRIDATA	3,042,847						3,042,847
8	FR	Public Safety	Fire Station #63 New - TRIDATA	3,042,847						3,042,847
9	FR	Public Safety	Fire Station #47 New - TRIDATA	3,630,236						3,630,236
10	FR	Public Safety	Fire Station #64 New - TRIDATA	3,134,133						3,134,133
11	FR	Public Safety	Fire Station #17 Replacement - TRIDATA	2,956,101						2,956,101
12	FR	Public Safety	Fire Station #12 Replacement - TRIDATA	3,227,470						3,227,470
13	FR	Public Safety	Fire Station #36 Relocate - TRIDATA	3,322,180						3,322,180
14	FR	Public Safety	Fire Station #65 New - TRIDATA	3,322,180						3,322,180
15	FR	Public Safety	Fire Station #66 New - TRIDATA	3,421,845						3,421,845
16	FR	Public Safety	Fire Station #67 New - TRIDATA	3,524,501						3,524,501
17	FR	Public Safety	NAS Marine 23 (Boat & Dock)	530,000					530,000	
18	JE	Drainage	Cecil North 100 Acres of New Wetlands	1,390,000	1,340,000	50,000				
19	RP	Parks	Americans with Disabilities Act (ADA) Compliance within Parks/Upgrade Parks	6,662,574	5,662,574		500,000	500,000		
20	RP	Parks	Woodstock Park	476,219	375,365	100,854				
21	RP	Parks	Thomas Jefferson Park	148,697	40,800	107,897				
22	RP	Parks	Julius Guinyard Pool	1,280,577	21,577	1,259,000				
23	RP	Parks	Florida Inland Navigation District (FIND) Projects	6,000,000			1,200,000	1,200,000	1,200,000	1,200,000
24	RP	Parks	Mayport Docks	843,518		843,518				
25	RP	Parks	Pottsburg Creek	322,520	55,020	267,500				
26	RP	Parks	Panama Park	100,410		100,410				
27	RP	Parks	Johnny Walker "Grand" Park	417,041	299,969	117,072				
28	RP	Parks	Criswell Park	314,610	213,291	101,319				
29	RP	Parks	Countywide Parks - Upgrades/Maintenance Repairs	31,006,563	16,978,463	2,044,700	2,800,000	2,295,850	2,295,850	2,295,850
30	PW	Environment/Quality of Life	St. Johns River Bulkhead, Assessment and Restoration	28,800,000	5,800,000	1,000,000	3,000,000	2,000,000	2,000,000	13,000,000
31	PW	Environment/Quality of Life	Storm Debris Temporary Site Improvements	1,000,000	400,000	100,000	100,000	100,000	100,000	100,000
32	PW	Government Facilities	Facilities Capital Maintenance - Government	71,064,266	32,064,266	4,000,000	7,000,000	7,000,000	7,000,000	7,000,000
33	PW	Parks	Northbank Riverwalk and Bulkhead Repairs	40,651,245	651,245	3,500,000	3,000,000	3,000,000	3,000,000	24,500,000



**FY 13-17 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

	Dept	Program Area	Project Name	Total Est. Expenditures	Prior Years' Appropriation	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Beyond 5th
34	PW	Parks	Southbank Riverwalk Renovations	23,270,669	17,270,669		2,000,000	2,000,000	2,000,000		
35	PW	Roads/Infrastructure/ Transportation	Alta Drive/Yellow Bluff Road	14,500,000	750,000						13,750,000
36	PW	Roads/Infrastructure/ Transportation	Chaffee Road	29,300,000	1,000,000						28,300,000
37	PW	Roads/Infrastructure/ Transportation	8th St. - I-95 to Blvd. Landscaping/Tree Planting Hardscape	1,300,000			1,300,000				
38	PW	Roads/Infrastructure/ Transportation	Intersection Improvements, Bridge, Misc Construction	35,486,580	30,486,580	800,000	2,000,000	2,000,000	200,000		
39	PW	Roads/Infrastructure/ Transportation	Roadway Resurfacing	151,974,294	69,021,554	4,403,419	16,500,000	17,049,321	15,000,000	15,000,000	15,000,000
40	PW	Roads/Infrastructure/ Transportation	Sidewalk Construction and Repair	19,171,351	9,539,877	1,500,000	2,131,474	1,500,000	1,500,000	1,500,000	1,500,000
41	PW	Roads/Infrastructure/ Transportation	Signalization/ITS Enhancements	11,286,701	3,536,701		1,000,000	1,000,000	1,000,000	1,000,000	3,750,000
42	PW	Roads/Infrastructure/ Transportation	Water Street Garage Enhancements	3,700,000	1,300,000	1,000,000	1,400,000				
43	PW	Targeted Economic Development	Jacksonville Transportation Center	5,000,000							5,000,000
44	Sheriff	Public Safety	ADA Compliance for Pre-Trial Detention Services	500,000				500,000			
45	Sheriff	Public Safety	Montgomery Correction Clinic	300,000		300,000					
46	Sheriff	Public Safety	Pre - Trial Detention Facility Upgrades	252,000		252,000					
Total				\$ 636,648,818	\$ 278,927,951	\$ 36,208,939	\$ 57,259,474	\$ 41,145,171	\$ 35,545,850	\$ 33,625,850	\$ 153,935,583
Surplus (Deficit)						0	0	0	0	0	

**FUNDING SOURCE**

	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Stormwater Pay Go	6,533,679	9,000,000	9,000,000	9,000,000	6,000,000
Banking Fund Debt Proceeds	4,375,000	17,026,000	6,157,230	250,000	-
Total Per Year	\$ 10,908,679	\$ 26,026,000	\$ 15,157,230	\$ 9,250,000	\$ 6,000,000

	Dept.	Program Area	Project Name	Estimated Expenditures	Prior Years' Appropriation	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	Beyond 5th
1	PW	Drainage	Country Creek Drainage	6,000,726	1,600,726	1,000,000	2,500,000	900,000			
2	PW	Drainage	County Wide Drainage System Rehab	127,231,818	92,331,559	4,900,259	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
3	PW	Drainage	Crystal Springs Area Drainage	3,800,000	1,100,000	700,000	2,000,000				
4	PW	Drainage	Lower Eastside Drainage- Phase III	5,246,000	4,520,000		726,000				
5	PW	Drainage	Messer Area Drainage	4,750,000	1,200,000	1,750,000	1,800,000				
6	PW	Drainage	Old Plank Road Outfall	3,500,000	1,325,000	175,000	2,000,000				
7	PW	Drainage	TMDL Initiative/River Accord (includes trading)	170,881,316	3,843,044						167,038,272
8	PW	Drainage	Master Stormwater Management Plan Support	804,397	304,397	500,000					
9	PW	Drainage	Septic Tank Phase Out	17,396,109	6,762,689	1,633,420	3,000,000	3,000,000	3,000,000		
10	PW	Drainage	New Stormwater Improvements	13,257,230			8,000,000	5,257,230			
11	PW	Drainage	Stormwater Project Development & Feasibility Studies	500,000		250,000			250,000		
Total				\$ 353,367,596	\$ 112,987,415	\$ 10,908,679	\$ 26,026,000	\$ 15,157,230	\$ 9,250,000	\$ 6,000,000	\$ 173,038,272
Surplus (Deficit)						0	0	0	0	0	

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2002 GUAR ENT CONSTRUCTION FUND (31P)**

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**PROPOSED BUDGET BOOK – Page #13-14  
ON SCREEN – Page #20-21**

**BACKGROUND:**

The 2002 Guaranteed Entitlement Construction Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund the capital project described below. The reason for the decrease is that there are fewer funds available in the current year.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings:

Project	Project Title	FY 13 Proposed
PW0070 01	ROADWAY WIDENING & RESURFACING	115,755

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

Increase investment pool earnings by \$29,563 at the request of the Administration due to other proposed funding sources being reduced. Correspondingly increase the appropriation to the Roadway Resurfacing project by \$29,563. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
JAX RECREATION & ENVIRONMENTAL LAND ACQ (324)**

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**PROPOSED BUDGET BOOK – Page #18-19  
ON SCREEN – Page #25-26**

**BACKGROUND:**

This fund was created by Ordinance 91-1026-372 to allow the City to participate in land acquisition opportunities in which were to be deposited revenues, donations, and gifts received by the City for acquisition of environmentally sensitive land.

**REVENUES:**

There are no revenues in this subfund. This is a CIP amendment moving previously appropriated capacity to another project. These funds were appropriated as a part of the FY 2009/10 budget for the project titled ADA Compliance within Parks/Upgrade Parks. This would have been transferred through a Budget Transfer (BT) during the fiscal year, but was pulled and submitted as part of the budget.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be reallocated.

Parks & Recreation		276,176
Project	Project Title	FY 13 Proposed
PR0616 01	Julius Guinyard - Park and Pool Renovations	276,176

"Old" Parks & Recreation Activity		-276,176
Project	Project Title	FY 13 Proposed
PR0556 01	Parks Upgrades	-276,176

**SERVICE LEVEL CHANGES:**

Utilizes funding budgeted from the FY 2009/10 CIP project ADA Compliance within Parks.

**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  
2009 AUTHORIZED CAPITAL PROJECTS (327)**

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**PROPOSED BUDGET BOOK – Page #20-21  
ON SCREEN – Page #27-28**

**BACKGROUND:**

This fund houses previously appropriated funds for FY 2008/09 Capital Improvement Projects (CIP).

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund capital projects.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings and budgetary transfers. Any negative amounts in the table represent reductions in capital appropriation that is being transferred to other capital projects in Parks and Recreation. The bulk of these items were submitted on BT's during the fiscal year but were pulled back due to changes in the Ordinance Code.

Parks & Recreation			1,510,376
Project		Project Title	FY 13 Proposed
CC0014	01	CRISWELL PARK - IMPROVEMENTS	101,319
CC0076	02	PANAMA PARK - UPGRADE/MAINT	100,410
PR0515	01	JOHNNIE WALKER PARK - IMPROVEMENTS	117,072
PR0556	03	WOODSTOCK PARK - ADA COMPLIANCE	100,854
PR0556	04	THOMAS JEFFERSON PARK-ADA COMPLIANCE	107,897
PR0616	01	Julius Guinyard - Park and Pool Renovations	982,824

Public Works			1,338,646
Project		Project Title	FY 13 Proposed
PW0070	01	ROADWAY WIDENING & RESURFACING	1,338,646

Special Services			-1,510,376
Project		Project Title	FY 13 Proposed
PR0556	02	ADA COMPLIANCE W/IN PARKS/UPGRADE PARKS	-1,112,894
PR0597	01	COUNTYWIDE PARKS-UPGRADES/MAINT REPAIRS	-397,482

**SERVICE LEVEL CHANGES:**

There are no service level changes in this budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2009 AUTHORIZED CAPITAL PROJECTS (327)**

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**RECOMMENDATIONS:**

Reduce investment pool earnings by \$87,378 due to lower than projected balances. Correspondingly reduce the appropriation to the Roadway Resurfacing project by \$87,378. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2010 AUTHORIZED CAPITAL PROJECTS (328)**

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**PROPOSED BUDGET BOOK – Page #22-23  
ON SCREEN – Page #29-30**

**BACKGROUND:**

This fund houses previously appropriated funds for FY 2009/10 Capital Improvement Projects (CIP).

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund capital projects.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings:

Project	Project Title	FY 13 Proposed
PW0070 01	ROADWAY WIDENING & RESURFACING	956,882

**SERVICE LEVEL CHANGES:**

There are no service level changes in this budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

Reduce investment pool earnings by \$54,397 due to lower than projected balances. Correspondingly reduce the appropriation to the Roadway Resurfacing project by \$54,397. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2011 AUTHORIZED CAPITAL PROJECTS (329)**

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**PROPOSED BUDGET BOOK – Page #24-25  
ON SCREEN – Page #31-32**

**BACKGROUND:**

This fund currently houses both pay-go and Banking Fund borrowed funds for FY 2010/11 Capital Improvement Projects (CIP).

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund capital projects.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings:

Project	Project Title	FY 13 Proposed
PW0070 01	ROADWAY WIDENING & RESURFACING	1,384,738

**SERVICE LEVEL CHANGES:**

There are no service level changes in this budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

Reduce investment pool earnings by \$162,522 due to lower than projected balances. Correspondingly reduce the appropriation to the Roadway Resurfacing project by \$162,522. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2013 AUTHORIZED CAPITAL PROJECTS (32B)**

**PROPOSED BUDGET BOOK – Page #26-27  
ON SCREEN – Page #33-34**

**BACKGROUND:**

This fund will house the proposed FY 2012/13 non-stormwater Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4b.

**REVENUES:**

Other Sources:

- The funding in other sources represents the proposed FY 2012/13 borrowing for the non-stormwater CIP and is detailed in the table below.

**EXPENDITURES:**

Capital Outlay:

- The table below details the FY 2012/13 non-stormwater CIP projects and project amounts which will utilize borrowed funds.

Fire and Rescue		2,739,250
Project	Project Title	FY 13 Proposed
FR0047 01	FIRE STATION # 62 NEW CONSTRUCTION	2,739,250

Neighborhoods		11,622,000
Project	Project Title	FY 13 Proposed
ERR002 01	POLLUTION REMEDIATION ACCRUAL-4 SITES	9,872,000
ERR004 01	SOUTHSIDE INCINERATOR SITE	250,000
ERR005 01	ENVIRONMENTAL COMPLIANCE - COUNTYWIDE	1,500,000

Parks & Recreation		2,044,700
Project	Project Title	FY 13 Proposed
PR0597 01	COUNTYWIDE PARKS-UPGRADES/MAINT REPAIRS	2,044,700

Public Works		11,950,000
Project	Project Title	FY 13 Proposed
PW0076 06	NORTHBANK RIVERWALK & BULKHEAD REPAIRS	3,500,000
PW0320 02	WATER ST PARKING GARAGE RENOVATION	1,000,000
PW0360 01	SIDEWALK AND CURB	1,500,000
PW0381 01	COUNTYWIDE INTERSECTION IMP,BRIDGE REHAB	800,000
PW0416 14	CECIL NORTH 100 ACRES OF NEW WETLANDS	50,000
PW0549 03	ST JOHNS RVR BULKHEAD ASSESS AND RESTORA	1,000,000
PW0675 01	STROM DEBRIS TEMP SITE IMPROVEMENTS	100,000
PW0677 01	FACILITIES CAPITAL MAINT - GOVERNMENTAL	4,000,000



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2013 AUTHORIZED CAPITAL PROJECTS (32B)**

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**SERVICE LEVEL CHANGES:**

Fewer CIP projects are being funded via banking fund borrowing; however, CIP spending as a whole is down as well.

**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  
FL INLAND NAVIGATION DISTRICT GRANTS (331)**

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**PROPOSED BUDGET BOOK – Page #28-29  
ON SCREEN – Page #35-36**

**BACKGROUND:**

This fund is for capital projects funded in whole or in part by grants.

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used as a match to fund capital projects.

Intergovernmental Revenue:

- This represents the total amount of grant funding that will be received from the Florida Inland Navigation District to fund a portion of the capital project costs.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amounts for all funding sources:

		1,111,018
Project	Project Title	FY 13 Proposed
PW0296 02	POTTSBURG DREDGING	267,500
PR0072 05	MAYPORT DOCK & LAUNCH LANE	843,518

**SERVICE LEVEL CHANGES:**

None.

**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  
RIVER CITY RENAISSANCE CONSTRUCTION BONDS (341)**

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**PROPOSED BUDGET BOOK – Page #30-31  
ON SCREEN – Page #37-38**

**BACKGROUND:**

The River City Renaissance Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund the capital project described below. The reason for the decrease is that there are fewer funds available in the current year.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings:

Project	Project Title	FY 13 Proposed
PW0070 01	ROADWAY WIDENING & RESURFACING	97,893

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

Increase investment pool earnings by \$31,845 at the request of the Administration due to other proposed funding sources being reduced. Correspondingly increase the appropriation to the Roadway Resurfacing project by \$31,845. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2004 EXCISE TAX REVENUE AUTUMN BONDS (363)**

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**PROPOSED BUDGET BOOK – Page #32-33  
ON SCREEN – Page #39-40**

**BACKGROUND:**

The 2004 ETR Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

**REVENUES:**

Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to fund the capital project described below. The reason for the decrease is that there are fewer funds available in the current year.

**EXPENDITURES:**

Capital Outlay:

- The table below details the project and project amount to be funded with interest earnings:

Project	Project Title	FY 13 Proposed
PW0070 01	ROADWAY WIDENING & RESURFACING	606,086

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

Increase investment pool earnings by \$146,308 at the request of the Administration due to other proposed funding sources being reduced. Correspondingly increase the appropriation to the Roadway Resurfacing project by \$146,308. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
BETTER JACKSONVILLE TRUST FUND (111)**

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**PROPOSED BUDGET BOOK – Page #34-35  
ON SCREEN – Page #42-43**

**BACKGROUND:**

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

**REVENUES:**

Taxes:

- The decrease reflects an anticipated 2% increase over current year estimates from the Local Option Sales Tax.

Miscellaneous Revenue:

- The interest earnings for FY 2012/13 totaling \$240,006 are expected to decrease due to lower investment returns. In addition, \$1,650,237 is the City's 20% portion of the Constitutional Gas Tax that is used to help fund debt service payments.

**EXPENDITURES:**

Debt Service:

- The total consists of \$27,307,346 in transfers out to cover principal debt service payments and \$39,888,214 in transfers out for payments to fiscal agents and to cover debt service interest.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**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  
SOLID WASTE DEBT SERVICE - 2009B ETR (44G)**

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**PROPOSED BUDGET BOOK – Page #36-37  
ON SCREEN – Page #44-45**

**BACKGROUND:**

Subfund 44G is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009B from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1996A and replaced subfund 44B as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (subfund 441).

**REVENUES:**

Miscellaneous Revenue:

- Anticipated interest earnings for FY 2012/13 will be used to pay part of the debt service costs.

Transfer in to Pay Debt Service:

- This represents a transfer from the Solid Waste operating fund (SF 441) for the payment of debt service costs.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,490,000	321,000	0	1,811,000

**SERVICE LEVEL CHANGES:**

ETR 2009B refunded previous bond issue ETR1996A.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
SOLID WASTE DEBT SERVICE - 2009C ETR (44H)**

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**PROPOSED BUDGET BOOK – Page #38-39  
ON SCREEN – Page #46-47**

**BACKGROUND:**

Subfund 44H is a debt service fund utilized for the payment of long-term debt principal, interest and fiscal agent fees associated with bond issue ETR 2009C from funding transferred from a bond sinking fund. This bond issue refunded previous bond issue ETR 1999B and replaced subfund 44D as one of the debt service funds for bond issues supporting Solid Waste Disposal Operations (subfund 441).

**REVENUES:**

Miscellaneous Revenue:

- Anticipated interest earnings for FY 2012/13 will be used to pay part of the debt service costs.

Transfer in to Pay Debt Service:

- This represents a transfer from the Solid Waste operating fund (SF 441) for the payment of debt service costs.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,050,000	546,150	0	3,596,150

**SERVICE LEVEL CHANGES:**

ETR 2009C refunded previous bond issue ETR 1999B.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
FINANCE  
BANKING FUND (592)**

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**PROPOSED BUDGET BOOK – Page #100-102  
ON SCREEN – Page #113-115**

**BACKGROUND:**

Ordinance 2005-1373-E approved the creation of the Banking Fund as a replacement for the City Loan Pool. The Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. The interest rate charged on loans from the Banking Fund shall be the fund's cost of money.

	Prior All Years Budget	Annual Increase	All Years Budget	Removal of Capacity	Amended All Years Budget	Additions / Deletions
FY 04/05	N/A	66,603,366	66,603,366	0	66,603,366	0
FY 05/06	66,603,366	52,052,805	118,656,171	0	118,656,171	0
FY 06/07	118,656,171	22,471,191	141,127,362	0	141,127,362	1,854,317
FY 07/08	142,981,679	90,093,861	233,075,540	10,345,925	222,729,615	(926,095)
FY 08/09	221,803,520	109,893,356	331,696,876	6,064,088	325,632,788	(335,170)
FY 09/10	325,297,618	113,628,206	438,925,824	836,109	438,089,716	(22,385,570)
FY 10/11	415,706,146	64,761,909	480,468,055	5,491,721	474,976,334	(40,592,801)
FY 11/12	434,383,533	58,525,982	492,909,515	355,341	492,554,174	830,300
FY 12/13 Proposed	493,384,474	33,427,050	526,811,524	8,250,602	518,560,922	

**REVENUES:**

Charges for Services:

- This revenue item represents the repayment of debt from user departments into the Banking Fund.

Other Sources:

- This amount represents the FY 2012/13 proposed new Banking Fund borrowing.

**EXPENDITURES:**

Other Operating Expenses:

- This amount represents the cost of administering the Banking Fund for FY 2012/13 and includes letter of credit costs, remarketing agreement costs, and rating fees.

Debt Service:

- This amount represents the payment to various financial institutions for the cost of borrowed funds in the form of commercial paper. The decrease is due to prior year projects being paid off, the removal of excess capacity, and cancelled projects.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
FINANCE  
BANKING FUND (592)**

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Other:

- This amount is the FY 2012/13 proposed new loan amounts to be borrowed. A table attached details the requested amount by project and area.

**TRANSFERS-NON DEPARTMENTAL:**

Debt Service:

- This amount represents the transfer of debt service payments to the subfunds out of which prior and future year's bond issuances will be paid related to banking fund borrowing. The increase is due the maturation of the bond amortization schedules.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
FINANCE  
BANKING FUND (592)**

**Total Borrowing: 33,427,050**

**Vehicle Replacements 696,100**

**CIP Projects 32,730,950**

Area	Project No.	Project Name	Debt Proceeds
Public Parking	PW0320 02	Water Street Garage Enhancements	1,000,000
General Fund - GSD	ERR002 01	Jax Ash Sites	9,872,000
General Fund - GSD	ERR004 01	Southside Inceneratorator Site	250,000
General Fund - GSD	ERR005 01	Environmental Compliance - County Wide	1,500,000
General Fund - GSD	FR0047 01	Fire Station #62 New	2,739,250
General Fund - GSD	PW0675 01	Temporary Storm Debris Site Improvements	100,000
General Fund - GSD	PW0677 01	Facilities Capital Maintenance - Government	4,000,000
General Fund - GSD	PW0360 01	Sidewalk Construction and Repair	1,500,000
General Fund - GSD	PW0381 01	Intersection Improvements, Bridge, Misc Construction	800,000
General Fund - GSD	PW0549 03	Countywide, City Maintained St. Johns River Bulkhead, Assessment & Restoration	1,000,000
General Fund - GSD	PW0416 14	Cecil North 100 Acres of New Wetlands	50,000
General Fund - GSD	PW0076 06	Northbank Riverwalk and Bulkhead Repairs	3,500,000
General Fund - GSD	PR0597 01	Countywide Parks - Upgrades/Maintenance Repairs	2,044,700
Stormwater	PW0022 01	Master Stormwater Management Plan	500,000
Stormwater	PW0382 02	Crystal Springs Area Drainage	700,000
Stormwater	PW0687 01	Country Creek Drainage	1,000,000
Stormwater	PW0707 01	Old Plank Road Outfall	175,000
Stormwater	PW0709 01	Messer Area Drainage	1,750,000
Stormwater	PW0740 01	Stormwater Project Development & Feasibility Studies	250,000

**NOTE:**

The Finance Committee removed the borrowing of \$696,100 for the purchase of new vehicles during the August 9 Budget Hearing. This will have an exact dollar reduction in the amount of banking fund borrowing.

**RECOMMENDATIONS:**

Allow the Council Auditor's Office and the Office of General Counsel in coordination with the Budget Office to make any necessary changes to Schedule B4, B4a, B4b, and B4c to reflect the actions of the Finance Committee.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
59 SERIES SUBFUND OVERVIEW**

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**BACKGROUND:**

These funds receive transfers from the Banking Fund operating fund (592) to pay the debt service for banking fund related debt. This includes the costs for principal, interest and fiscal agent fees.

<b>Subfund</b>	<b>Total Budget</b>	<b>Transfer from Banking Fund</b>	<b>Interest Earnings</b>
59B	\$4,579,577	\$4,538,233	\$41,344
59C	\$3,482,219	\$3,455,930	\$26,289
59D	\$5,497,472	\$5,451,800	\$45,672
59E	\$4,308,780	\$4,268,530	\$40,250
59F	\$4,046,103	\$4,014,659	\$31,444
59G	\$2,758,462	\$2,732,113	\$26,349
59H	\$4,049,125	\$4,012,609	\$36,516
<b>Totals</b>	<b>\$28,721,738</b>	<b>\$28,473,874</b>	<b>\$247,864</b>

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2008 SPECIAL REVENUE BOND FUND (59B)**

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**PROPOSED BUDGET BOOK – Page #50-51  
ON SCREEN-Page #58-59**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2008A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2008A Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Spec Rev (CIP)	2,880,000	1,699,127	450	4,579,577

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2009A SPECIAL REVENUE BOND FUND (59C)**

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**PROPOSED BUDGET BOOK – Page #52-53  
ON SCREEN-Page #60-61**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2009A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 20089 Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009A Spec Rev (Ash & Ed Ball)	2,316,000	1,166,219	0	3,482,219

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2009C SPECIAL REVENUE BOND FUND (59D)**

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**PROPOSED BUDGET BOOK – Page #54-55  
ON SCREEN-Page #62-63**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2009C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2009C Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Spec Rev (CIP)	3,845,000	1,651,572	900	5,497,472

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2010A SPECIAL REVENUE BOND FUND (59E)**

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**PROPOSED BUDGET BOOK – Page #56-57  
ON SCREEN – Page #64-65**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2010A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2010A Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Spec Rev (CIP)	2,515,000	1,793,330	450	4,308,780

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2010C SPECIAL REVENUE BOND FUND (59F)**

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**PROPOSED BUDGET BOOK – Page #58-59  
ON SCREEN-Page #66-67**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2010C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2008A Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Spec Rev (CIP)	1,680,500	637,503	450	2,318,453
2010C-1 Spec Rev (Stormwater)	1,169,500	558,150	0	1,727,650
	2,850,000	1,195,653	450	4,046,103

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2011A SPECIAL REVENUE BOND FUND (59G)**

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**PROPOSED BUDGET BOOK – Page #60-61  
ON SCREEN-Page #68-69**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) pay the debt service related to the 2011A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2011A Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Spec Rev (CIP)	1,065,900	1,131,629	450	2,197,979
2011A Spec Rev (Stormwater)	219,100	341,383	0	560,483
	1,285,000	1,473,012	450	2,758,462

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
2012/2013 CIP SPECIAL REVENUE BOND FUND (59H)**

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**PROPOSED BUDGET BOOK – Page #62-63  
ON SCREEN-Page #70-71**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2012 and 2013 CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

Miscellaneous Revenue:

- This revenue consists of anticipated interest earnings for FY 2012/13.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (SF 592) for payment of debt service related to the 2012/2013 Special Revenue Bonds.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- This represents interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Spec Rev (CIP)	1,520,000	791,591	500	2,312,091
2012 Stormwater	0	28,820	500	29,320
2013 Spec Rev (CIP)	0	1,413,142	0	1,413,142
2013 Stormwater	0	294,572	0	294,572
	1,520,000	2,528,125	1,000	4,049,125

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/2013 BUDGET  
GRANT SCHEDULES**

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**RECOMMENDATIONS:**

We recommend that the revised Schedules B1-A, B1-B and B1-C be attached to the budget ordinance. Below are the recommended revisions to the schedules:

- On Schedule B1-A two Public Works grants were inadvertently left off the schedule and will need to be added.

Public Works/Engineering Division	FDOT	West Central Civic Core Grant	This grant will be used by the Public Works Engineering Division to conduct landscape and street scape projects in the downtown core area with locations at Ocean Street to the Chamber of Commerce.	\$540,000.00
Public Works/Engineering Division	SJRWMD	Lincoln Villas Septic Tank Phase Out	This grant will assist the City of Jacksonville with completing the Lincoln Villas Septic Phase Out for Area 2.	\$12,575,000.00

- On Schedule B1-B move the Keep Jacksonville Beautiful Grant from under Public Works – Solid Waste to Neighborhoods Office – Office of the Director due to a the position that manages this grant moving to the Neighborhoods Department as part of the Mayor's reorganization.
- On Schedule B1-B reduce the FIND – Mayport Docks Project grant award amount from \$843,518 to \$401,675 due to erroneously combining the grant match amount with the grant award amount. This will have no impact on Special Council Contingency.
- On Schedule B1-B reduce the FIND – Pottsburg Dredge Project grant award amount from \$267,541 to \$125,000 due to erroneously combining the grant match amount with the grant award amount. This will have no impact on Special Council Contingency.
- On Schedule B1-B reduce the over match request amount for the Older Americans Act by \$3,668 to \$2,787,777 to match the amount that is budgeted in

the Senior Services Division for the Jacksonville Senior Services Program. This will have no impact to Special Council Contingency.

- On Schedule B1-C two Public Works grants were inadvertently left off the schedule and will need to be added.

Public Works - Office of the Director	U.S. Department of Environmental Protection	FY 12 Congressional Appropriation	This grant was appropriated via Congress in FY 12, and funding has become available. The grant will be used to complete Lincoln Villas Septic Tank Phase Out Area 2.	\$485,000
Public Works - Right of Way and Grounds Maintenance	Florida Department of Transportation	Florida Highway Beautification Grant	The purpose of this grant is to install and/or provide for the maintenance of improving the environmental conditions of the right of ways along Florida Highways. Funding will be used to improve the landscape and streetscape on Riverside Avenue and Park Street	\$2,000,000

Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Constitutional Officers - Court Administration	Dpt of Health and Human Services SAMHSA Center	FY11 Joint Adult Drug Court Solicitation to Enhance Services, Coordination and Treatment	To cover professional services provided by River Region services, Inc. for Adult Drug Court countywide. Expand and enhance substance abuse treatment in 'problem solving' courts. Providing alcohol and drug treatment, recovery services supporting substance abuse treatment, screening assessment, case management and program coordination for the defendants.	\$324,992.00	\$0.00	\$0.00	\$0.00	0	0
Fire & Rescue - Emergency Preparedness	Florida Division of Emergency Management	EMS County Award	Funds allocated from the Department of Health to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$175,000.00	\$0.00	\$0.00	\$0.00	0	0
Fire & Rescue - Emergency Preparedness	US Dpt of Homeland Security	State Homeland Security Grant-SHSGP USAR/Haz Mat grant	Funding through the Department of Homeland Security to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist USAR/Haz. Mat incidents.	\$275,000.00	\$0.00	\$0.00	\$0.00	0	0
Fire & Rescue - Emergency Preparedness	US Dpt of Homeland Security	Emergency Management Preparedness Assistance Grant (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs state-wide. These funds benefit preparation for catastrophic events throughout Duval County. The grant requires a 1:1 match, but the Emergency Preparedness Division's general fund budget serves as a match. This is represented as in-kind on the schedule.	\$115,000.00	\$0.00	\$0.00	\$115,000.00	2	1,300
Fire & Rescue - Emergency Preparedness	US Dpt of Homeland Security	Emergency Management Preparedness Grant (EMPG)	To enable Duval County to better respond to catastrophic events by providing necessary support and training to the County's Emergency Management Office.	\$190,000.00	\$0.00	\$0.00	\$190,000.00	0	0
Jacksonville Sheriff's Office	Florida Dpt of Law Enforcement	Edward Byrne Memorial Justice Assistance Grant (JAG)	JSO Beaches Analyst Project will provide a public safety analyst to work with Atlantic Beach, Neptune Beach and Jacksonville Beach police departments. Grant ends September 30, 2013.	\$53,000.00	\$0.00	\$0.00	\$0.00	1	0
Jacksonville Sheriff's Office	Florida Dpt of Law Enforcement	Edward Byrne Memorial Justice Assistance Grant (JAG)	JSO Latent Print Enhancement Project: purchase system to enable access to fingerprints, ability to match more prints to crime scenes in less time.	\$20,000.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	Florida Dpt of Law Enforcement	Edward Byrne Memorial Justice Assistance Grant (JAG)	Street Patrol Project: Purchase utility vehicles to enhance patrol in Zones 4 and 5.	\$30,000.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	Florida Dpt of Law Enforcement	Edward Byrne Memorial Justice Assistance Grant (JAG)	Leadership training project continuation to provide leadership training for all supervisors, sworn corrections, and civilians.	\$23,712.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	JPA Maritime Security Committee - Jax Marine Transportation Exchange	Port Security Grant Program	Grant funding to procure equipment and provide training for JSO. Grant end date is June 30, 2014.	\$442,500.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	US Dpt of Homeland Security - FL Division of Emergency Management	Homeland Security Grant Program - Issue 3, 8, 18, 42	Grant funding to acquire identified equipment relevant to Explosive Ordinance Disposal/ SWAT. Forensic Response Teams, Regional Security Teams, LETP Radiological Detection & identification for Region 3 anti-terrorism operations.	\$433,725.00	\$0.00	\$0.00	\$0.00	0	0

Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Jacksonville Sheriff's Office	US Dpt of Homeland Security - FL Division of Emergency Management	X-Ray Equipment	Grant funding for JSO to purchase X-ray equipment. Grant end date is April 30, 2014.	\$72,798.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	US Dpt of Justice - Florida Dpt of Law Enforcement	Dual Authentication Project Grant	Grant for the Dual Authentication Project Grant. Grant ends September 30, 2012. JSO will ask for a no cost extension through March 2013.	\$70,000.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	US Dpt of Justice, Community Oriented Policing Services	COPS Technology Program	Improved detection of radiological incidents. Grant ends December 31, 2012. JSO will request a no-cost extension for six months or June 30, 2013.	\$750,000.00	\$0.00	\$0.00	\$0.00	0	0
Jacksonville Sheriff's Office	US Dpt of Justice, Office of Community Oriented Policing Services	2009 COPS Hiring Recovery Program	Hire 50 police officers to perform Community Policing activities for the Jacksonville Sheriff's Office. Project only includes salary and benefits for 36 months. The JSO will receive a one year extension from the COPS office and the grant will end June 30, 2013.	\$9,212,250.00	\$0.00	\$0.00	\$0.00	50	0
Jacksonville Sheriff's Office	US Dpt of Justice	Solving Cold Cases with DNA	To review cold case homicide and sexual assault cases from 1992 - 2001 to determine if there is DNA evidence available; submit the evidence to an accredited DNA lab; continue investigation of the case following suspect ID through prosecution. The current grant ends September 30, 2012. JSO will seek a no cost extension until 6/30/13.	\$500,000.00	\$0.00	\$0.00	\$0.00	0	0
Military Affairs, Veterans & Disabled Services	Florida Office of Tourism, Trade & Economic Development	Defense Reinvestment Grant	This grant seeks to fund military base and mission advocacy services provided by consultants selected by the City of Jacksonville. The term of the grant will end December 31, 2012.	\$86,500.00	\$0.00	\$0.00	\$28,545.00	0	0
Military Affairs, Veterans & Disabled Services	US Dpt of Homeland Security	Defense Infrastructure Grant/ NAS Jacksonville, Military Services for Outlying Landing Field Whitehouse	Grant will support Navy efforts to acquire development easements around Outlying Field Whitehouse. This is an on-going effort to prevent encroachment in the noise/crash zones of OLF Whitehouse. The grant does not have a grant period end date. Monies are available until the money is expended.	\$200,000.00	\$0.00	\$0.00	\$0.00	0	0
Neighborhoods - Environmental Quality	Dpt of Homeland Security	Biowatch Program-Monitoring Demonstration Study	biological agent early detection, HHS smallpox and anthrax vaccine research	\$293,343.00	\$0.00	\$0.00	\$0.00	2	0
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Air Pollution Tag Fee	The grant will help local efforts with air pollution control.	\$612,080.00	\$0.00	\$0.00	\$0.00	7	0
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Air Pollution Title V - Permits	Funding supports the permitting of the Major Air Pollution Sources in Duval County, to insure compliance with Federal, State and Local Environmental Regulations. This action also supports compliance with the National Ambient Air Quality Standards, thus protecting the health and the welfare of the community.	\$581,631.00	\$0.00	\$0.00	\$0.00	6	0
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Asbestos	Provides support for City inspection of asbestos removal projects in order to protect the health and welfare of the community.	\$13,604.00	\$0.00	\$0.00	\$0.00	0	0
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Particulate Matter 103 Grant/PM 2.5 Ambient Air Quality Network	The primary objective of this project is to collect quality assured data on ambient air concentrations of fine particulate matter (PM2.5), and its precursors in Duval County, Florida. Data will be utilized for PM2.5 National Ambient Air Quality Standards comparisons; development and tracking of implementation plans; assessments of regional haze; and assistance for health studies and other ambient aerosol research activities.	\$86,621.00	\$0.00	\$0.00	\$0.00	1	0

## Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Gasoline Storage Tank Cleanup	The grant to manage the cleanup of petroleum contaminated sites in Duval County. This grant aids in protecting the drinking water sources in Duval County from petroleum contamination. Fourteen staff members manage the work at 450 sites throughout the county.	\$960,000.00	\$0.00	\$0.00	\$0.00	22	3,120
Neighborhoods - Environmental Quality	Florida Dpt of Environmental Protection	Storage Tank System Compliance Verification Program	To perform inspections and enforcement of storage tank systems to prevent future spills and resulting public liability.	\$592,462.00	\$0.00	\$0.00	\$0.00	8	0
Neighborhoods - Environmental Quality	US Dpt of Defense - US Navy	Wastewater Reuse System construction NAS Jacksonville	The St. John Water Management District is negotiating with NAS Jacksonville on funding the construction of a wastewater reuse system for the base. The Navy cannot receive state funding for construction projects so COJ Military Affairs would receive the grant and act as fiscal agent.	\$1,000,000.00	\$0.00	\$0.00	\$0.00	0	1,560
Neighborhoods - Office of the Director	US Dpt of Energy	American Recovery and Reinvestment Act Energy Efficiency and Conservation Block Grant (EECBG)	This grant has multiple activities all encompassing energy efficiency. They are as follows: city building energy audits and retrofits, waste reduction, clean transportation, community efficiency incentives, clean energy job training, clean energy distribution demonstration, community sustainability awareness. The City was granted an extension July 2012 for one year. The grant will end in July 2013.	\$7,891,500.00	\$0.00	\$0.00	\$0.00	3	0
Neighborhoods - Office of the Director	US Dpt of Energy - Southeast Energy Efficiency Alliance (SEEA)	American Recovery and Reinvestment Act Energy Efficiency and Conservation Block Grant (EECBG)	The purpose of this federal initiative is to assist commercial and multi-family entities in implementing energy efficiency and conservation strategies by conducting audits, building retrofits, and a Property Assessed Conservation Energy (PACE) district. The City of Jacksonville will receive an extension to spend funds and an additional 15% in grant funding to continue the programming in 2013.	\$1,380,000.00	\$0.00	\$0.00	\$0.00	0	0
Parks and Recreation - Grants Compliance	Youthbuild USA	Americorps	Funding is provided for a part-time instructor to provide GED instruction, leadership development, job readiness and job placement. On-site counseling, life skills, behavior management and construction skills are also available for participants (males age 16-24).	\$29,000.00	\$0.00	\$0.00	\$29,000.00	0	1,300
Parks and Recreation - Grants Compliance	U.S. Dpt of Justice, Bureau of Justice Assistance	The Edward Byrne Memorial Justice Assistance Grant (JAG) (Federal)	The funds allocated to the City of Jacksonville are distributed among ten Community Programs: Behavioral and Human Services Division, Victim Services Center -- Intimate Violence Enhanced Services Program, Court Administration -- Dependency Drug Court, Office of Offender Based Programs DAWN program, Jacksonville Re-entry Center (JREC), Jacksonville Sheriff's Office (JSO)-Fusion Center, and the State Attorney -- Community Prosecution Unit. These programs serve the residents of Jacksonville/Duval County in enhancing safety and security, and providing opportunities for adult ex-offenders, victims of crime, prevention and education, and community law enforcement.	\$457,142.00	\$0.00	\$0.00	\$0.00	9	3,900

Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Parks and Recreation - Grants Compliance	US Dpt of Labor	Youth Build	The Jacksonville Youth Build Program is funded by the United States Department of Labor and is a unique model that works with economically disadvantaged youth (males) ages 16/24 that have a record of criminal activity. The Department of Recreation and Community Services, OJJOBP initiated this program in 1995. Since its inception it has evolved into a highly effective education and leadership development program for the City's hardest to serve youth who are court involved. Over 80% of the Youth Build graduates are multiple felons with the majority of the juveniles having been adjudicated as adults. Our Youth Build Program allows the students to construct or rehabilitate homes for the homeless and low income people in the community. Students prepare for GED's/high school diplomas, vocational school, or college. The curriculum integrates academics with life skills and job readiness activities.	\$1,096,098.00	\$0.00	\$0.00	\$143,656.00	4	1,300
Public Works - Public Buildings	US Housing and Urban Development - State of Florida Dpt of Community Affairs	Disaster Recovery Community Development Block Grant (CDBG)	To appropriate the grant award under the 2008 Disaster Recovery Program to the City of Jacksonville received from the State of Florida Department of Community Affairs. Grant funds will be used to repair damages to eighteen (18) projects in Duval County during Tropical Storm Fay, involving drainage improvements, roof repairs/replacement and miscellaneous repairs to facilities. The original award of \$5,127,671 ends 12/31/2012. The additional award amount of \$1,730,597.51 will end May 31, 2014. (appropriated via BT in FY 12 because 15% over original grant amount)	\$6,858,268.51	\$0.00	\$0.00	\$0.00	1	0
Public Works - Right of Way & Grounds Maintenance	US Dpt of Homeland Security -FEMA	Hazard Mitigation Grant Program	As a Hazard Mitigation Grant Program project, the City of Jacksonville, proposes to wind retrofit five (5) buildings by installing accordion shutters on windows; and a garage door braces to withstand wind speed up to 120 miles per hour. The department will request a no cost extension until December 31, 2012.	\$504,116.00	\$0.00	\$0.00	\$0.00	0	0
Special Services - Adult Services Division	Florida Dpt of Elder Affairs	Senior Companion	Senior Companions touch the lives of adults who need extra assistance to live independently a peer volunteer program that provides services to elders at risk of institutionalization due to chronic illnesses, disabilities or isolation. Senior Companion volunteers provide: companionship and advocacy and respite to caregivers of frail elders.	\$2,185.00	\$0.00	\$0.00	\$0.00	0	0
Special Services - Behavioral and Human Services	US Dpt of Health and Human Services	Ryan White Care Act Title V-HIV Emergency Relief Projects Grant	The grant to provide HIV-related health and support services to persons living with HIV/AIDS and residing in the Jacksonville Transitional Grant Area comprising Duval, Clay, Nassau, and St. Johns Counties. These services include outpatient medical care, medications, dental care, home health care, mental health counseling, substance abuse treatment, and case management.	\$5,574,188.00	\$0.00	\$0.00	\$0.00	4	0
Special Services - Behavioral and Human Services	US Dpt of Justice - Office of Violence Against Women	Arrest Grant	Funding will be used to establish a Domestic Violence Court system for Duval County. The City of Jacksonville is the lead agency, in partnership with JSO, the State Attorney's Office (SAO) , the Fourth Judicial Circuit Court, and Hubbard House. The SAO will have 2 PT positions, Courts will have 2 FTE's, 1 PT position. Part time positions will work no more than 25 hours per week. This grant should be appropriated as one grant.	\$649,894.00	\$0.00	\$0.00	\$0.00	2	3,900



Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Special Services - Behavioral and Human Services	US Dpt of Justice - Office of Violence Against Women	Safe Havens Grant - Enhanced Integrated Services	Funding for this project will encourage consistency among the judges in issuing orders for supervised visitation and exchange when domestic violence is present, develop strategies for attorneys to consolidate cases to ensure that issues of domestic violence are heard in the context of the family law case, promote the ability of pro se victims to successfully motion for the consolidation of related cases to ensure that domestic violence is considered in all hearings involving child custody, provide consistent staffing within the courts to ensure streamlined communication, and provide the availability of visitation and exchange services for victims of domestic violence.	\$391,213.00	\$0.00	\$0.00	\$0.00	0	0
Public Works/Engineering Division	Florida Dept of Transportaiton	West Central Civic Core Grant	This grant will be used by the Public Works Engineering Division to conduct landscape and street scape projects in the downtown core area with locations at Ocean Street to the Chamber of Commerce. The original grant award was appropriated at \$525,000 with a subsequent amendment appropriating \$15,000 in additional grant funding. The department should receive another amendment for an increase in grant funds with a no cost extension in FY 13.	\$540,000.00	\$0.00	\$0.00	\$0.00	0	0
Public Works/Engineering Division	St. John's Water Management District (SJRWMD)	Lincoln Villas Septic Tank Phase Out	This grant will assist the City of Jacksonville with completing the Lincoln Villas Septic Phase Out for Area 2. The original grant award was appropriated at \$14,720,000. An amendment reduced the grant award amount to \$14,575,000. Last year a second amendment reduced the grant award down to \$12,575,000. The department may receive additional grant funds and a no cost extension in FY 13.	\$12,575,000.00	\$0.00	\$0.00	\$0.00	0	0
<b>Schedule B1a Totals:</b>				<b>\$55,062,823</b>	<b>\$0</b>	<b>\$0</b>	<b>\$506,201</b>	<b>122</b>	<b>16,380</b>

Continuation Grant with City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act	Grant shall be used for the following federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$93,975	\$14,096	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	United States Department of Homeland Security- Florida DCA Division of Emergency Management	Hazard Analysis Agreement	Funds from the State of Florida are used to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials. Match/Overmatch needed to support cost of 1 FTE Emergency Preparedness Planner Sr. The position is responsible for ensuring program requirements are met.	\$25,000	\$25,000	\$19,000	\$0	1	0
Military Affairs, Veterans, & Disabled Services	United States Department of Labor	Jacksonville Urban Homeless Veterans Reintegration Program	To provide a continuum of care for 120 homeless Veterans. Services will include: case management, job counseling, job placement, career training/vouchers, social services support and transitional housing. The Department will reapply for the same amount of money, and match within FY 2013 as a continuation grant. The current FY 12 grant will end July 2013.	\$218,260	\$30,000	\$0	\$0	3	0
Neighborhoods - Environmental Quality	United States Environmental Protection Agency	Air Pollution Control EPA 105 Grant	Air Pollution Control - This is a continuation grant with the application to be submitted in June/July 2012. The grant requires a match of \$424,267 with a \$1 more added per fiscal year. The match is budgeted within the department budget. The grant amount requested was provided by EPA staff.	\$531,521	\$1	\$0	\$0	14	0
Neighborhoods - Mosquito Control	Florida Department of Agriculture and Consumer Services	Mosquito Control State 1 Matching Funds	Local mosquito program to provide public health pest control. Subject to elimination due to state budget cuts.	\$18,500	\$20,800	\$0	\$0	0	2,080
Neighborhoods -Office of the Director	Florida Inland Navigation District	Keep Jacksonville Beautiful Grant (TRER04)	The purpose of this project is to A once a year, city-wide volunteer litter cleanup on September 17, 2012. In 2011, 564 volunteers picked up 7.95 tons of bagged litter for public right of ways, waterways, river, creeks, tributaries, & beaches during a two hour cleanup. The remaining supplies purchased with the grant will be used throughout the year for additional volunteer cleanups. Roll offs will be donated as an in-kind donation. The Neighborhoods Department will collect bagged litter and debris from the parks and the Office of Director and Environmental Quality will collect any litter from city roadway cleanups.	\$5,000	\$1,595	\$0	\$0	0	0

## Continuation Grant with City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Parks and Recreation - Office of the Director	Florida Inland Navigation District	FIND - Mayport Docks Project	This project will add 336 feet of docks and one launch lane at the boat ramp. Funding budgeted in subfund 327.	\$401,675	\$441,843	\$0	\$0	0	0
Parks and Recreation - Office of the Director	Florida Inland Navigation District	FIND - Pottsborg Dredge Project	This project will consist of the design permit, and dredging of the Pottsborg creek. Funding budgeted in subfund 328.	\$125,000	\$142,500	\$0	\$0	0	0
Special Services - Adult Services	Corporation for National and Community Service Senior Corps	Senior Corps Retired Senior Volunteer Program (RSVP)	RSVP is America's largest volunteer network for people age 55 and over. Volunteers provide service opportunities for those who want to make a difference in their communities while maintaining the flexibility to decide who and how frequently they serve. RSVP Tale tellers read to pre-k and Kindergarten children to support children literacy skills.	\$69,049	\$133,000	\$0	\$0	3	1,300
Special Services - Adult Services	Corporation for National and Community Service	Foster Grandparent Program	Foster Grandparents are individuals age 60 and over who thrive on direct interaction with children and believe they can make a difference in their lives. Income-eligible Foster Grandparents receive a modest stipend to help offset the costs of volunteering. They devote their volunteer service entirely to disadvantaged or disabled children tutoring those with low literacy skills.	\$371,557	\$81,046	\$0	\$22,884	4	1,300
Special Services - Adult Services	Department of Elder Affairs	RELIEF	A state-funded program that provides in-home respite for homebound elders. Respite services allow the caregiver to leave the premises of homebound elders for a brief period of time.	\$82,300	\$17,500	\$0	\$0	1	0
Special Services - Adult Services	United States Department of Health & Human Services	Older Americans Act (OAA) Title III B & C1 Nutrition Services Incentive Program (NSIP)	Provides activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 27 Transportation buses for services, and other operating cost within the program. This local match is budgeted RCAF011JSSP.	\$1,232,245	\$123,526	\$2,787,777	\$0	56	5,200
Special Services - Behavioral and Human Services	United States Department of Justice/Office of the Violence Against Women/Office of the Attorney General, State of Florida	Victims of Crime Act (VOCA) Grant	The Three Victim Services Advocates supported by this grant inform crime victims about the Victim Compensation application process, including wage loss, loss of support, disability, treatment expense, mental health, property loss reimbursement, and burial assistance. \$5,288.00 in funding from the Reserve for Federal Programs account is requested to cover the difference between anticipated State VOCA Funding for the program and the projected actual program cost. The overmatch is needed to provide for the increase in personnel fringe benefits for three Victim Advocate positions.	\$88,074	\$0	\$12,289	\$22,019	2	0

Continuation Grant with City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Jacksonville Public Library	Institute of Museum and Library Services	Library Services and Technology Act (LSTA) Grant VASE	Expanding Horizons provides solutions to a local adult literacy crisis and continues to increase learning opportunities for adults with limited reading and functioning skills. Delivery of these services include four components-- distance learning, technology, outreach, and volunteer recruitment and training.	\$95,724	\$32,160	\$0	\$0	2	1,300
<b>Schedule B1b Totals:</b>				<b>\$3,357,880</b>	<b>\$1,063,067</b>	<b>\$2,819,066</b>	<b>\$44,903</b>	<b>86</b>	<b>11,180</b>

**FY 13 Request for Reserve for Federal Grants Match / Overmatch: \$3,882,133**

**FIND Grants - Mayport Docks Project Match: \$441,843 JXSF331AF 36120 AFT001 01 JXS331 AL**  
**FIND Grants - Pottsborg Dredge Project Match: \$142,500 JXSF331AF 36120 AFT001 01 JXS331 AL**  
**Nutrition Services Incentive Program Match/overmatch: \$2,911,303 RCAH011JSSP 08231 Local Match**  
**Reserve for Federal Matching Grants (B1b) Net: \$386,487 JXRS011CCFMG 09910**

Provisional Grants

City Department - Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE positions	Part Time Hours
Fire & Rescue - Emergency Preparedness	United States Department of Homeland Security	National Preparedness Grant Program	Funds to improve the ability of Duval County First responders/receivers to prevent and respond to terrorist attacks using chemical, biological, radiological, nuclear, or explosive weapons (WMDs).	\$200,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	FEMA	SRL Grant (6847 and 6817 Bakersfield Drive)	Funding to mitigate flood/wind damage at Homeowners property. The homeowner must provide the match required by the grants.	\$555,030	\$0	\$0	\$0	1	0
Fire & Rescue - Emergency Preparedness	FEMA	Pre-Disaster Mitigation Grant	Funding will be provided to mitigate flood/wind damage at various Fires Station properties.	\$72,000	\$24,000	\$0	\$0	0	0
Mayors Office	Bloomberg Philanthropies/Living Cities	Financial Empowerment Center (FEC)	The grant will support the creation of a Financial Empowerment Center model which is an evidence-based intervention developed by New York City to provide free high-quality one-on-one financial counseling to residents in need, with an emphasis on strengthening the delivery of other core City services. The RFP requires a program manager for the grant.	\$3,000,000	\$80,000	\$0	\$345,000	1	0
Mayors Office	AT & T	Aspire Local High School Impact Grant	AT&T funding, under this RFP, is intended to support interventions with a verifiable, scientific evidence base that are comprised of elements and/or strategies that have been objectively demonstrated to improve students' high school retention, promotion, and graduation rates. Funding will be used to support the Mayor's Learn to Earn college readiness program which places students on local college campuses and in work-study jobs to immerse them into the college experience while in high school.	\$300,000	\$0	\$0	\$50,000	0	0
Mayors Office	Bloomberg Philanthropies	Mayors Challenge Grant	The Mayor's Challenge will celebrate creative problems solving and incredible innovation that is happening in city halls from coast to coast. The five boldest ideas with the greatest potential for impact will win funding as well as national and local recognition.	\$5,000,000	\$0	\$0	\$0	2	0
Mayors Office	United States Department of Commerce	FY 2012 Public Works and Economic Adjustment Grant	The Grants Management and Compliance Office will submit a grant to the U.S. Dept. of Commerce, Economic Development Assistance (EDA) office for the FY 2012 Public Works and Economic Adjustment grant. The grant will be used to support the construction or rehabilitation of essential public infrastructure and facilities. The grant requires a 1:1 match. EDA cannot pay more than 50% of the total project costs.	\$200,000	\$200,000	\$0	\$0	1	0
Public Works - Office of the Director	U.S. Department of Environmental Protection	FY 12 Congressional Appropriation	This grant was appropriated via Congress in FY 12, and funding has become available. The grant will be used to complete Lincoln Villas Septic Tank Phase Out Area 2.	\$485,000	\$0	\$0	\$0	0	0
Public Works - Right of Way and Grounds Maintenance	Florida Department of Transportation	Florida Highway Beautification Grant	The purpose of this grant is to install and/or provide for the maintenance of improving the environmental conditions of the right of ways along Florida Highways. Funding will be used to improve the landscape and streetscape on Riverside Avenue and Park Street	\$2,000,000	\$0	\$0	\$0	0	0
Public Works - Right of Way and Grounds Maintenance	Florida Department of Transportation	Florida Highway Beautification Grant	The purpose of this grant is to install and/or provide for the maintenance of improving the environmental conditions of the right of ways along Florida Highways. Funding may be used for litter prevention, erosion control and abatement, planting of native/hybrid native plants, use of recycled materials, irrigation and water conservation as a part of a area wide community beautification plan. The grant is due in late August 2012, project to be determined.	\$100,000	\$100,000	\$0	\$0	0	0
<b>Schedule B1c Totals:</b>				<b>\$11,912,030</b>	<b>\$404,000</b>	<b>\$0</b>	<b>\$395,000</b>	<b>5</b>	<b>0</b>

FY 13 Request for Reserve for Federal Grants **\$404,000**  
 FY 13 Reserve for Federal Grants Budgeted amount **\$266,000** JXRS011CCFP 09910  
 - 43 - **Unfunded Amount \$138,000**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PUBLIC SAFETY INITIATIVE (S/F 019)**

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**PROPOSED BUDGET BOOK- Page #357-359  
ON SCREEN- PDF Page #393-395**

**BACKGROUND:**

This subfund was established as part of the Fiscal Year 2008/2009 budget ordinance (Ord. No. 2008-555-E) to account for the non-enforcement activities of the "Jacksonville Journey". The *Journey* provides funding for expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. It also dedicates funding to expand existing juvenile crime prevention and intervention programs and ex-offender programs helping individuals make the transition to becoming productive citizens.

**REVENUES:**

1. Transfers From Other Funds:

- This is the amount of Transfer from the General Fund (011) necessary to fund the Jacksonville Journey Oversight Committee approved programs for Fiscal Year 2012/2013.

**EXPENDITURES:**

Following our handout is the Budget Ordinance Schedule that delineates the funding in FY 12 and FY 13 for each program of the Public Safety Initiative (Jacksonville Journey).

**Employee Services:**

1. Summer Job Program - \$209,220

- This activity houses all of the 30,000 part-time hours. There was no change in funding for the program.

**Jacksonville Children's Commission:**

2. Early Literacy - \$1,500,000

- Funding has decreased by \$500,000 or 25 percent.

3. Summer Camps- \$1,021,400

- Funding has decreased by \$60,000 or 5.5 percent.

4. Out of School Suspension Centers - \$861,423

- Funding has decreased by \$206,000 or 19.3 percent.

5. Team Up Programs - \$2,077,164

- Funding has decreased by \$100,000 or 4.6 percent.

**Neighborhoods:**

6. Local Initiatives Support Corporation (LISC) - \$463,980

- Funding has decreased by \$30,000 or 6.1 percent.

**Office of the Sheriff:**

7. Juvenile Assessment Centers - \$289,236

- There was no change in funding for this program.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PUBLIC SAFETY INITIATIVE (S/F 019)**

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8. Ex-Offender Re-Entry Portal - \$560,000
- Funding has decreased by \$40,000 or 6.7 percent.

**Special Services:**

9. Ex-Offender Employment Program - \$410,039
- Funding has decreased by \$30,000 or 6.8 percent.
10. Gang Intervention Program - \$0
- This program and the funding from FY 12 totaling \$250,000 have been eliminated for FY 13.
11. Juvenile Crime Prevention & Intervention - \$321,600
- There was no change in funding for this program.
12. Ex-Offender Training/Re-Entry - \$608,800
- Funding has decreased by \$50,000 or 7.6 percent.

**SERVICE LEVEL CHANGES:**

The Gang Intervention Program, formerly known as the After School Recreation League, was eliminated due to its inability to demonstrate its effectiveness. The program was redesigned for Fiscal Year 2011/2012 after a new model by Chicago's nationally recognized Ceasefire program which targeted at-risk young people from ages 13 to 17 to engage them in positive and meaningful activities.

The impact to programs with reduced funding is unknown at this time due to their ability to seek out alternative funding.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATIONS:**

1. The Jacksonville Journey Oversight Committee has requested a change to the Mayor's FY13 budget detailed below. This has no effect on the total budget of the Jacksonville Journey. This will amend Schedule AG in the budget ordinance as attached.

<b>Program Description</b>	<b>Add/Remove Funding</b>	<b>New Budget per Program</b>
Ex-Offender Training/Re-entry	(300,000)	308,800
Early Literacy	200,000	1,700,000
Out of School Suspension Centers	100,000	961,423
<b>Total Change in Funding</b>	<b>\$ -</b>	

2. We recommend that the funding for the Juvenile Crime Prevention & Intervention in the amount of \$321,600 be moved from the Recreation and Community Services Department index code (RCOD019JCPI) to the Jacksonville Children's Commission index code (JCOD019JCP) to accurately reflect the administration of the funds. This transfer is budget neutral.

**Jacksonville Journey Oversight Committee**  
**Public Safety Initiative (Jacksonville Journey)**  
**FY 2012-2013 Budget**

	<b>FY 11-12 Approved by Council</b>		<b>FY 12-13 Proposed</b>	
<b>Program Description</b>	<b>General Fund Contribution</b>	<b>Grant Funding</b>	<b>General Fund Contribution</b>	<b>Grant Funding</b>
DART - Code compliance	\$ 324,091	-	\$ 324,091	-
Local Initiatives Support Corporation	\$ 493,980	-	\$ 463,980	-
Early Literacy	\$ 2,000,000	-	\$ 1,700,000	-
Summer Camps	\$ 1,081,400	-	\$ 1,021,400	-
Out of School Suspension	\$ 1,067,423	-	\$ 961,423	-
Team-Up Programs	\$ 2,177,164	-	\$ 2,077,164	-
Summer Jobs Program	\$ 209,220	-	\$ 209,220	-
Ex-Offender Employment Program	\$ 440,039	-	\$ 410,039	-
Gang Intervention	\$ 250,000	-	\$ -	-
Juvenile Crime Prevention & Intervention	\$ 321,600	-	\$ 321,600	-
Ex-Offender Training/Re-entry	\$ 658,800	-	\$ 308,800	-
Juvenile Assessment Center	\$ 289,236	-	\$ 289,236	-
Ex-Offender Re-entry Portal (JREC)	\$ 600,000	-	\$ 560,000	-
	<b>\$ 9,912,953</b>	<b>\$ -</b>	<b>\$ 8,646,953</b>	<b>\$ -</b>

**FY12 Approved Funding (all sources): \$ 9,912,953**

**FY13 Approved Funding (all sources): \$ 8,646,953**



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2011/13 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (191)**

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**Proposed Budget Budget Book Page # 147-149  
PDF Page # 164-166**

**BACKGROUND:**

The Jacksonville Children's Commission oversees several programs that promote positive infant, child and youth development. This includes oversight to the Mayor's Early Literacy Initiative and the Family Initiative Program.

**REVENUES:**

Transfer from Fund Balance:

- The transfer from Fund Balance of \$2,000,000 is due to a decrease in the transfer from the General Fund.

Transfer from Other Funds:

- The decrease in the transfer from the General Fund of \$2,578,487 is due to a lower subsidy from the General Fund for 2012/13.

**EXPENDITURES:**

Salaries:

- The decrease of \$32,314 is mainly due to the elimination of two positions offset by increases caused by the re-allocation of salaries from 192 (the Commission's grants subfund) back to 191.

Lapse:

- The \$310,000 represents the lapse imposed for FY 2013 in place of eliminating positions that was applied by the Budget Office.

Employer Provided Benefits:

- The increase of \$93,840 is primarily due to increases in the pension contribution of \$74,528 (from 17.52% to 20.81%) and \$29,760 in group hospitalization insurance (due to an overall citywide increase of approximately 7%). The increases are offset by decreases in Worker's Compensation Insurance of \$3,937 and Defined Contribution Pension expense of \$5,873.

Internal Service Charges:

- The decrease of \$171,779 is primarily due to reductions of \$43,898 in computer system maintenance/security, \$33,361 in copy center, \$33,266 in ITD data center service, \$21,093 in ITD network group, \$12,782 in copier consolidation, \$9,690 in wireless communication, \$9,216 in tech refresh & pay go and \$8,092 in helpdesk & desktop services. These decreases are based on actual usage and inventory counts.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2011/13 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (191)**

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Other Operating Expenses:

- The decrease of \$179,138 is mostly due to decreases of \$132,208 in other operating supplies for early learning centers, \$29,737 in civil defense-guard service (due to a decrease in the amount of security guard hours) and \$18,950 in miscellaneous services and charges.

Grants, Aids & Contributions:

- The increase of \$175,783 is primarily due to an increase in funding to the Community of Schools in Jacksonville, Inc. of \$853,980 (funding source change due to the decrease of Jax Journey funding in 2011/12 and the loss of a 21<sup>st</sup> Century Grant) and funding for a new Incubator Program Initiative of \$300,000. These increases were mostly offset by the elimination of funding for the Early Learning Coalition of \$625,000 due to the City no longer receiving federal dollars for the subsidized child care program, a 21<sup>st</sup> Century Grant match of \$211,877 (federal grant amount was \$703,826) and Jacksonville Urban League funding of \$120,269. There were also smaller changes in other program areas.

Jacksonville Citywide Activities Lapse:

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies expected in FY 2013 based on past history.

**PUBLIC SAFETY INITIATIVE (JACKSONVILLE JOURNEY) JCC FUNDING:**

In addition to Grants & Aids provided through JCC's expenditure line, JCC oversees additional funding that is part of the Jacksonville Journey program, as detailed below.

<b>Program Description</b>	<b>FY 2013 Mayor's Proposed JCC Funding</b>	<b>FY 2013 Mayor's Proposed Journey Funding</b>	<b>Grand Total</b>
Early Literacy	\$ 2,616,761	\$ 1,500,000	\$ 4,116,761
Summer Camps	\$ 895,050	\$ 1,021,400	\$ 1,916,450
Out of School Suspension	\$ 0	\$ 861,423	\$ 861,423
Team-Up Programs	\$ 5,261,670	\$ 2,077,164	\$ 7,338,834
Juvenile Crime Prevention	\$ 0	\$ 321,600	\$ 321,600
<b>Total</b>	<b>\$ 8,773,481</b>	<b>\$ 5,781,587</b>	<b>\$ 14,555,068</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2011/13 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (191)**

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**SERVICE LEVEL CHANGES:**

The new Incubator Program Initiative of \$300,000 is a project which will fund small neighborhood efforts for improving the lives of children. The Initiative, per JCC, will “select one or more focus areas, identify promising programs, provide pilot funding and build agency capacity through technical assistance and training.”

**EMPLOYEE CAP CHANGES:**

One Project Manager and one Grant Research Coordinator are proposed to be eliminated.

**CONCERN:**

Based on current year expenditures and revenue, this subfund should closely monitor what is being spent compared to revenue received. The \$2,000,000 transfer from the fund balance of sub-fund 191 will constitute a significant portion of their balance.

**RECOMMENDATIONS:**

1. JCC requests that Schedule M be revised due to:
  - A format and mathematical error,
  - An increase of \$1,221,268 in the Florida Department of Health – After School Food Program Grant, and
  - The addition of an anticipated grant of \$24,000 called the Healthy Start Coalition Grant that will be used by JCC for training youth workers on anti-bullying and youth development curriculum.
2. Part of the lapse within the 191 Subfund is based on the proposed elimination of certain position(s) identified by the Budget Office. Rather than reducing salaries and eliminating the position(s), the Budget Office placed a lapse within their budget. We recommend the reduction of the proposed lapse of \$319,003. This reduction in the lapse should be offset by a corresponding decrease in salaries and benefits based on the position(s) identified by the Budget Office. This will reduce the employee cap by 4 position(s). There is no impact to the Special Council Contingency.
3. Amend Section 10.1 of the Budget Ordinance to update the total budget amount for JCC from \$26,176,848 to \$27,241,731, in order to reflect recommendation #1.

**Jacksonville Children's Commission**  
**Budget - Fiscal Year 2012 - 2013**  
**Schedule of Funding to Agencies for Children's Programs and Other (08201) Funding**

<b>Estimated Agency Funding:</b>	COJ Funding	Other Revenue	Grant Funding	Contract Amount
Big Brothers, Big Sisters - BIGS in Schools	284,598			284,598
Boys and Girls Club of Northeast Florida (incl. New Town Afterschool Prog.)	1,341,395	17,582		1,358,977
Bridge of North East Florida	1,888,586	147,150	448,874	2,484,610
Child Guidance Center	921,606			921,606
Child Guidance Center - Full Service Schools Beaches Resource Center	128,000			128,000
COJ Dept of Parks and Recreation - Mary Lena Gibbs & Burnette Park	128,755			128,755
Communities In Schools of Jacksonville, Inc.	3,005,892	129,568	198,500	3,333,960
Community Connections	1,524,718		309,563	1,834,281
daniel	624,985			624,985
DLC Nurse and Learn	304,588			304,588
Edward Waters College - New Town Promise Neighbor	90,000			90,000
FSCJ	138,184			138,184
Hope Haven	294,554			294,554
MaliVai Washington Foundation - TnT	130,030			130,030
Mental Health Resources	222,708			222,708
New Heights of Northeast FL, Inc. formerly Cerebral Palsy	120,099			120,099
Northwest Behavioral Health	142,493			142,493
PACE Center for Girls - Drop Out Prevention and Support Services	203,974			203,974
Police Athletic League of Jacksonville, Inc.	342,368			342,368
Sulzbacher Center for Homeless	44,360			44,360
Wayman Community Development Corporation	381,480			381,480
Youth Crisis Center - Intervention Program	90,500			90,500
<b>Total Agency Funding</b>	<b>\$ 12,353,873</b>	<b>\$ 294,300</b>	<b>\$ 956,937</b>	<b>\$ 13,605,110</b>
<b><u>Agency Matching Funds &amp; Statewide Coalitions:</u></b>				
Children's Services Council	20,000			20,000
Florida Afterschool Network	15,000			15,000
FL Healthy Kids Corporation (Kidcare Healthy Insurance)	2,000			2,000
Healthy Start - Kidcare Outreach	35,000			35,000
SAMSHA Grant	146,000			146,000
<b>Total Matching &amp; Statewide Coalitions Funds</b>	<b>\$ 218,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,000</b>
<b><u>Other Initiatives:</u></b>				
Transfer to TEAM-UP Grant	15,041			15,041
Nutrition Program Funding - Special Needs	20,000			20,000
Summer Camp Program (RFP)	895,050			895,050
Incubator Program (RFP)	300,000			300,000
Early Learning Coalition (CCEP for Special Needs Populations)	73,000			73,000
<b>Total Other Initiatives</b>	<b>\$ 1,303,091</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,303,091</b>
<b>Total Agency Funding JCOD191</b>	<b>\$ 13,874,964</b>	<b>\$ 294,300</b>	<b>\$ 956,937</b>	<b>\$ 15,126,201</b>
<b>Estimated Literacy Funding JCEL191</b>				
<b><u>Early Learning Programs:</u></b>				
Episcopal Children's Services	1,361,192			1,361,192
<b>Total Agency Funding JCEL191</b>	<b>\$ 1,361,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,361,192</b>
<b>Total Agency Funding - JCOD &amp; JCEL</b>	<b>\$ 15,236,156</b>	<b>\$ 294,300</b>	<b>\$ 956,937</b>	<b>\$ 16,487,393</b>
<b><u>Total Appropriated in Subobject 08201:</u></b>		<b><u>Index Split</u></b>		
City Funding for Agency Contracts	\$ 12,353,873	JCOD191	\$	311,000
Matching Grants	\$ 218,000	JCOD191RG	\$	13,858,264
Other Initiatives	\$ 1,303,091	JCEL191A	\$	1,361,192
Literacy Contracts	\$ 1,361,192			
	\$ 15,236,156			<b>\$ 15,530,456</b>
DCPS Revenue for Agency Contracts	\$ 294,300			
	<b>\$ 15,530,456</b>			

**Jacksonville Children's Commission**

**Comprehensive Budget**

**Fiscal Year 2012 - 2013**

	Grant Period	Positions & PT Hours	Federal	State	City	Other Sources	Total
<b>ESTIMATED REVENUE:</b>							
Fl. Dept. of Health - After School Food Program	10/01/12 09/30/13	4.5 FT Staff / 1,040 PT Hrs	\$ 3,427,598		\$ 20,000		\$ 3,447,598
FL Dept. of Agriculture. - Summer Lunch 2013 Program	05/01/13 08/31/13	4.5 FT Staff / 21,000 PT Hrs	\$ 1,400,000				\$ 1,400,000
Healthy Families - Ounce of Prevention FL	07/01/13 06/30/14	4 FT Staff / 1,040 PT Hrs		\$ 707,200	\$ 1,125,028	\$ -	\$ 1,832,228
FL Dept. of Ed. - 21st Century Team-Up Grant (2 Sites)	08/01/13 07/31/14	.25 FT Staff		\$ 462,551	\$ 185,102		\$ 647,653
Department of Health & Human Services (SAMHSA)	09/29/12 09/30/13	1 FT Staff	\$ 2,000,000		\$ 146,000		\$ 2,146,000
Healthy Start Coalition Training Grant	10/01/12 09/30/13	1,040 PT Hrs.				\$ 24,000	\$ 24,000
Contribution from Duval County School Board						\$ 294,300	\$ 294,300
Earnings - Other Miscellaneous						\$ 12,000	\$ 12,000
City Contribution for Other Programs					\$ 15,329,670		\$ 15,329,670
Interest Earnings (JXSF191JC)					\$ 108,282		\$ 108,282
Transfer from Fund Balance					\$ 2,000,000		\$ 2,000,000
Budget Office - Savings from Salary Lapse (JXFS191)					\$ -		\$ -
Trsf. - Child Services Trust Fund (JCPS646CS)							\$ -
Summer Camp Trust Fund (JCPS64H)							\$ -
Trsf. - Youth Travel Trust Fund (JCYT64M)							\$ -
<b>TOTAL ESTIMATED REVENUE</b>			<b>\$ 6,827,598</b>	<b>\$ 1,169,751</b>	<b>\$ 18,914,082</b>	<b>\$ 330,300</b>	<b>\$ 27,241,731</b>
<b>ESTIMATED EXPENDITURES:</b>							
After-School Food Program			\$ 3,427,598		\$ 20,000		\$ 3,447,598
Summer Lunch Food Program (Summer 2013)			\$ 1,400,000				\$ 1,400,000
Healthy Families				\$ 707,200	\$ 1,125,028	\$ -	\$ 1,832,228
SAMHSA Grant Program			\$ 2,000,000		\$ 146,000		\$ 2,146,000
Healthy Start - Youth Development & Anti-Bullying						\$ 24,000	\$ 24,000
TEAM UP Programs (21 Century Grant 2 Sites)				\$ 462,551	\$ 185,102		\$ 647,653
TEAM UP Programs					\$ 5,076,568	\$ 294,300	\$ 5,370,868
Community Based Afterschool Programs					\$ 2,176,121		\$ 2,176,121
Children with Special Needs Programs					\$ 544,687		\$ 544,687
Mental Health Counseling Programs					\$ 1,979,792		\$ 1,979,792
Mentoring Programs					\$ 404,598		\$ 404,598
Support for Alternative Schools					\$ 203,974		\$ 203,974
Summer Camp Program					\$ 895,050		\$ 895,050
Early Learning Coalition (CCEP)					\$ 73,000		\$ 73,000
Case Management					\$ 250,000		\$ 250,000
Homeless Program Funding					\$ 194,860		\$ 194,860
Take Stock in Kids Scholarship & Staff Support					\$ 138,184		\$ 138,184
Healthy Kids and Kidcare					\$ 37,000		\$ 37,000
Statewide CSC Participation					\$ 35,000		\$ 35,000
New Town Promise Neighborhood - EWC					\$ 90,000		\$ 90,000
Early Literacy Initiative - Teams					\$ 2,488,143		\$ 2,488,143
Early Literacy - Don Brewer Early Learning Center					\$ 128,618		\$ 128,618
Training, Workforce Development & Mentoring					\$ 327,360	\$ 12,000	\$ 339,360
JCC Admin., Grants Admin. & Community Outreach					\$ 2,245,645		\$ 2,245,645
JCC Incubator Program Initiative					\$ 300,000		\$ 300,000
Child Services Trust Fund (JCPS646CS)							\$ -
JCC Summer Camp Trust Fund (JCPS64H)							\$ -
Youth Travel Trust Fund (JCYT64M)							\$ -
Budget Office - Savings from Salary Lapse (JXFS191)					\$ (150,648)		\$ (150,648)
Jacksonville Journey Programs					\$ -		\$ -
<b>TOTAL ESTIMATED EXPENDITURES</b>			<b>\$ 6,827,598</b>	<b>\$ 1,169,751</b>	<b>\$ 18,914,082</b>	<b>\$ 330,300</b>	<b>\$ 27,241,731</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2011/13 BUDGET  
PUBLIC WORKS – GENERAL FUND (S/F 011)  
PROPOSED BUDGET BOOK – PAGE # 306-308  
ONLINE PAGE - # 338-340**

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**BACKGROUND:**

The Public Works Department consists of the Office of the Director and five Divisions: Engineering and Construction Management, Public Buildings, Real Estate, Right-of-Way Grounds Maintenance, and Solid Waste Sanitation Service.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Public Buildings Division provides security, custodial and maintenance and repair services for all public buildings. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Right-of-Way Grounds Maintenance Division plans, builds and maintains streets, highways and drainage facilities and their landscapes. The Division also provides and maintains street lighting, traffic signals, traffic control devices, including railroad crossings, and landscaping at public buildings, streets, parks and other public sites. The general fund operations of the Solid Waste Division monitor and collect litter and illegal dumping along streets and public rights-of-way.

**REVENUES:**

1. Intergovernmental Revenue:

- The \$408,812 budget amount reflects the State of Florida Department of Transportation agreed FY 2013 funding for mowing, litter removal, and tree-trimming on public right-of-ways on State Roads.

2. Charges for Service:

- The proposed Public Works budget has included \$2,740,633 which is the Interfund Service Charge for Plant Renewal expense to all areas of the City however, the budget to perform Capital Outlay – Improvements Other Than Buildings has been eliminated. See Recommendation #1 below.

3. Miscellaneous Revenue:

- The net increase of \$109,714 is primarily the result of an increase of \$212,550 in reimbursements from the Florida Department of Transportation for the maintenance and operation of street lights and traffic signals on the State highway system in Duval County. Additionally, Miscellaneous Sales and Charges is increasing by \$28,390. Offsetting this is a decrease in tenant revenue of \$135,857 primarily from leases at the Ed Ball building.

**EXPENDITURES:**

1. Salaries:

- The reduction of \$9,136,070 in salaries is attributable to the reduction of 242 positions due to the movement of 131 positions to Parks & Recreation and the elimination of 119 positions. Salaries were reduced by \$1,289,782 in the Engineering Division, by \$3,992,896 in R-O-W and Grounds Maintenance, by \$122,114 in the Office of the Director, by \$3,172,702 in the Public Buildings Division, by \$277,991 in Real Estate and by \$280,585 in Solid Waste.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2011/13 BUDGET  
PUBLIC WORKS – GENERAL FUND (S/F 011)  
PROPOSED BUDGET BOOK – PAGE # 306-308  
ONLINE PAGE - # 338-340**

As discussed and approved in Meeting #3, 19 positions from Public Works Stormwater Services were transferred to Parks & Recreation. In order to complete the request, the Administration has requested the transfer of 19 positions from Public Works Grounds Maintenance to Public Works Stormwater Services. These transfers were not included in the proposed budget. See recommendation #4.

2. Employer provided Benefits:

- The net reduction of \$3,426,103 is due to the change in authorized positions within the Employee Cap.

3. Internal Service Charges:

- The net decrease of \$477,303 is mostly attributed to reductions in charges for computer system maintenance/security and fleet parts/gas, in the amounts of \$193,204 and \$187,405 respectively. In addition, the telecommunication charges dropped by \$99,047. These costs were partially offset with increases of \$68,432 for legal charges and \$52,346 for radio charges.

4. Other Operating Expenses:

- The net decrease of \$6,692,426 is partially due to the proposed transfer of \$2,740,568 to the Parks and Recreation Department for park maintenance. Additionally, Professional Services is being reduced \$189,995 primarily due to contract reductions in Engineering. Contractual Services was reduced by \$2,257,044 primarily for right-of-way mowing and buildings janitorial services. Also, there were reductions of \$385,213 in electricity, \$277,058 in guard security services, \$250,146 in miscellaneous insurance, \$102,205 in repairs and maintenance, \$84,713 in miscellaneous services and charges, \$756,939 in Repair and Maintenance Supplies, and \$85,687 in other operating supplies. Partially offsetting these decreases were increases of \$411,021 in the chilled water consumption and \$219,912 in general liability insurance.

As discussed and approved in meeting #3, Public Works and Parks & Recreation requested that \$159,000 be transferred from Parks & Recreation to Public Works for Tree Maintenance and for maintenance of the George Crady Bridge at the Nassau Sound. See Recommendation #3 below.

5. Capital Outlay:

- The decrease is due to the elimination of public buildings plant renewal projects Capital Outlay – Improvements Other Than Buildings for FY2012/2013.

**SERVICE LEVEL CHANGES:**

Right-of-Way (ROW) and Grounds Maintenance Division will reduce the frequency of mowing in some right-of way areas of the City. The proposed plan is to reduce the urban and suburban right-of-way mowing and the vacant lots in LaVilla from eight (8) times per year to four (4) times per year and reduce mowing for landscaped medians and areas around City owned buildings from nineteen (19) times per year to ten (10) times per year. Additionally, a Street Light program will require that approximately 7,500 street lights or 6.88% of the total number of street lights in the City of Jacksonville be shut off. Public Works is proposing to have street lights shut off in areas

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such as industrial and office/commercial areas which are sparsely populated after dark in an effort to minimize the impact on the public.

**EMPLOYEE CAP CHANGES:**

During fiscal year 2012 a net of eight (8) positions were moved into Public Works. One hundred thirty one (131) positions are proposed to be moved to Parks and Recreation. One hundred nineteen (119) positions are being eliminated of which twenty eight (28) were vacant and ninety one (91) were filled. The net result of all these changes is a reduction of 242 positions as seen below.

	<b>2011/12 Original</b>	<b>Net Change</b>	<b>2012/13 Proposed</b>
Engineering	52	-30	22
Grounds Maintenance	222	-128	94
Office of the Director	13	4	17
Public Buildings	147	-76	71
Real Estate	10	-4	6
Solid Waste Sanitation	18	-8	10
	<u>462</u>	<u>-242</u>	<u>220</u>

As discussed in meeting #3, Public Works is requesting to transfer an additional 19 positions to Stormwater Services. This transfer would reduce the General Fund Public Works Department Employee Cap to 201 positions.

**DIVISIONAL HIGHLIGHTS:**

<b>PUBLIC WORKS EXPENSES</b>	<b>2011/12 Original</b>	<b>2012/13 Proposed</b>	<b>% Change from FY 11</b>	<b>\$ Change from FY11</b>	
Engineering	3,736,584	1,968,983	-47.3%	(1,767,601)	<b>A</b>
Office of the Director	1,748,909	1,641,159	-6.2%	(107,750)	
Public Buildings	38,853,348	30,752,542	-20.8%	(8,100,806)	<b>B</b>
Real Estate	973,228	547,063	-43.8%	(426,165)	<b>C</b>
Grounds Maintenance	34,691,397	23,514,049	-32.2%	(11,177,348)	<b>D</b>
Solid Waste Sanitation	1,468,831	975,335	-33.6%	(493,496)	<b>E</b>
Department Total	<u>81,472,297</u>	<u>59,399,131</u>	<u>-27.1%</u>	<u>(22,073,166)</u>	

- A** Engineering has decreased primarily due to a reduction in the salary & benefit lines and reduced professional services charges.
- B** Public Buildings is decreasing primarily due to the reduction in positions, the reduction in Other Operating Expense for janitorial service, and the elimination of Capital – Improvements Other Than Buildings
- C** Real Estate is decreasing primarily due to the reduction in the salary & benefit lines.
- D** Grounds Maintenance is decreasing primarily due to the transfer of positions and the related operating expenses to Parks & Recreation.
- E** The proposed budget for Solid Waste Sanitation Service for Litter Pick-Up is \$975,335. Section 741.104 of the Municipal Code states that funding for the Zero-Tolerance Litter program is at



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the discretion of Council. The Mayor shall include in the annual budget request a statement of the amount of funds which would be required to fully implement the program in the ensuing fiscal year and the annual ad valorem tax millage which would produce such amount for that year. The Mayor shall also identify in the budget request the level of funding being requested for such program and the revenue source or sources of funds being appropriated in the budget request for such program.

A statement of the amount of funds and Ad Valorem tax millage needed to fully implement the Zero Tolerance Litter Program are not included in the proposed budget.

**RECOMMENDATIONS:**

1. The Intrafund Service Charges in Public Works for the City's Plant Renewal expense should be removed as no service will be provided in the proposed FY 2012/2013 budget. Approving this will free up various amounts of funds in non-general fund proposed budgets.

Reduce Intrafund Service Charges in Public Works by \$2,740,633 and reduce Plant Renewal Expense in all applicable indexes of the City in the total amount of \$2,740,633.

Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 011	1,748,326.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 012 Mosquito Control	0.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 015 Property App.	8,076.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 016 Clerk of Court	83,796.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 017 Tax Collector	9,359.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 018 Emerg Reserve	0.00
Budget Allocation - Plant Renew ( <b>Intra-Fund</b> ) - 019 Journey	0.00
<b>BASIS FOR BUDGETED REVENUES</b>	
General Fund ( <b>Intra-Fund</b> )	1,849,557.00
Budget Allocation - Plant Renewal ( <b>Inter-Fund</b> )	891,077.00
Budget Allocation - Plant Renewal - Total	2,740,634.00
<b>PWPB011MAPR FY 2012/2013 Proposed</b>	1.00
<b>TOTAL ADJUSTMENT TO REVENUES</b>	2,740,633.00

This will have a negative impact on Special Council Contingency of \$340,838.

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EXPENSE		REVENUE
Sub Fund	Plant Renewal non 011	Adjust
112	\$ 304	\$ 304
159	4,813	\$ 4,813
411	9,821	\$ 9,821
412	285,508	\$ 285,508
431	1,296	\$ 1,296
441	14,333	\$ 14,333
461	20,065	\$ 20,065
561	1,823	\$ 1,823
571	1,694	\$ 1,694
581	225	\$ 225
611	956	\$ 956
		<b>\$ 340,838</b>

Total to be adjusted and needs offsetting adjustments

2. We recommend the Budget Office identify balancing entries for the affected non-general fund budgets noted in the table above totaling \$340,838.
  
3. As discussed and approved in Meeting #3, 19 positions from Public Works Stormwater Services were transferred to Parks & Recreation. In order to complete the request, the Administration has requested the transfer of 19 positions from Public Works Grounds Maintenance to Public Works Stormwater Services. The total salaries and benefits for the positions moved from Stormwater Services to Parks & Recreation is \$757,057. The total salaries and benefits for the positions moved from Grounds Maintenance to Stormwater Services equals \$750,254. Public Works Grounds Maintenance will reduce Repairs and Maintenance Supplies to offset the impact of the \$6,803 difference.  
Reduce Public Works Grounds Maintenance Salaries and Benefits for the 19 positions by \$750,254 and reduce Repairs and Maintenance Supplies by \$6,803. Increase Stormwater Services Salaries and Benefits \$750,254.

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PUBLIC WORKS  
STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM (141)**

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**PROPOSED BUDGET BOOK - Page #309-310  
ON SCREEN - PDF Page #341-342**

**BACKGROUND:**

Funding budgeted in the Streets & Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA).

**REVENUES:**

Intergovernmental Revenue:

- The budgeted amount of \$6,600,948 represents 80% of the 5<sup>th</sup> and 6<sup>th</sup> Cent Gas Tax revenues. These revenues are impacted by the consumption of gasoline, which is directly affected by the state of the economy, projections in tourism, and the infusion of more gasoline-efficient vehicles and hybrids.

Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$136,436 to match the proposed earnings with the actual earnings in the current fiscal year.

**EXPENDITURES:**

Grants and Aids:

- The 80% of the 5<sup>th</sup> and 6<sup>th</sup> Cent Gas tax revenues is budgeted in accordance with the Better Jacksonville Plan and the Interlocal agreement between the City and JTA. The funds are transferred to a fiscal agent for the payment of debt service.

Capital Outlay:

- The decrease of \$136,436 is due to a \$161,564 reduction in roadway signs and signals and a \$35,526 reduction in traffic signal and street lighting maintenance, which was offset by the addition of \$60,654 for railroad crossings rehabilitation.

<b>Project Title</b>	<b>FY 2012/13 Proposed</b>
Roadway Sign, Stripe and Signal	\$ 203,370
Traffic Signal and Street Lighting Maintenance	\$ 92,765
Railroad Crossings	\$ 60,654
<b>TOTAL</b>	<b>\$ 356,789</b>

**SERVICE LEVEL CHANGES:**

Capital projects within this subfund reflect County-wide needs and those of an on-going nature. Variations will not significantly impact service levels and are consistent with the 5-year County Road Program Capital Plan.

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STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM (141)**

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**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None

**5 YEAR ROAD PROGRAM PROJECTS - FY 2012-2013**  
**SUBFUND - 141**  
**COUNTY ROAD PROGRAM (80% OF FIFTH AND SIXTH CENTS)**

PROJECTED GAS TAX RECEIPTS (TRANSFER DIRECTLY TO JTA)	\$0
TRANSFER FROM FUND BALANCE	\$0
EARNINGS ON INVESTMENT	<u>\$356,789</u>
TOTAL FOR PROGRAMMING	<u><u>\$356,789</u></u>

**ROADWAY AND DRAINAGE PROGRAMS**

PROJECT(S)	FISCAL YEAR 2012-2013
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**COUNTY ROAD PROGRAM - FIFTH & SIXTH CENTS (80%)**

<u>Acct #</u>	<u>Project #</u>	<u>Project</u>	<b><u>#06504</u></b>
PWGM141FYRP	PW0057 -01	Roadway sign, stripe and signal	\$ 203,370
PWGM141FYTL	PW0161 -01	Traffic Signal and Street Lighting Maintenance	\$ 92,765
PWGM141FYRC	PW0096 -01	Railroad Crossings	\$ 60,654
Total 5th & 6th CENT (80%)			<u><u>\$356,789</u></u>

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PUBLIC WORKS  
LOCAL OPTION ½ CENT TRANSPORTATION (142)**

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**PROPOSED BUDGET BOOK - Page #311-312  
ON SCREEN - PDF Page #343-344**

**BACKGROUND:**

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

**REVENUES:**

Taxes:

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax. The revenue is expected to decrease by 1.8% for FY 2012/13.

**EXPENDITURES:**

Grants and Aids:

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2012/13 BUDGET  
PUBLIC WORKS  
LOCAL OPTION GAS TAX (143)**

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**PROPOSED BUDGET BOOK - Page #313-314  
ON SCREEN - PDF Page #345-346**

**BACKGROUND:**

The Local Option Gas Tax is the City's share of the Six-Cent Local Option Gas Tax collected from gasoline sales in Duval County. In accordance with the Better Jacksonville Plan, and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, the gas tax revenue recorded in this subfund will be transferred to JTA as a mass-transit subsidy.

**REVENUES:**

Taxes

- The budgeted amount represents the revenues estimated to be generated from the local option gas tax. The revenue is expected to decrease by 3.5% for FY 2012/13.

**EXPENDITURES:**

Grants and Aids

- These funds are strictly a pass-through to the JTA pursuant to the Interlocal agreement. Eligible uses of funding are: public transportation operations and maintenance, pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2011/12 BUDGET  
PUBLIC WORKS – TREE PROTECTION FUND (15F)  
PROPOSED BUDGET BOOK – PAGE #315-316  
ONLINE PAGE - #347-348**

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**BACKGROUND:**

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty five percent of the budgeted amounts for tree maintenance within the Public Works Department.

In FY 2011, a corrective entry to this "all years" fund removed prior year fund balance appropriations, appropriated prior year revenues, and adjusted FY 10 and FY 11 budgeted revenues.

**REVENUES:**

**City Wide Activities:**

**Miscellaneous Revenue:**

The \$56,250 budgeted for FY 2013 derives from accumulated investment earnings and will provide the source of funding for tree mitigation activities in FY 2013.

**EXPENDITURES:**

**Public Works**

**Other Operating Expenses:**

The budgeted amount, \$56,250 represents 25 percent of \$225,000. However, our review showed \$122,668 as the total amount budgeted for tree maintenance activities in the Public Works Department.

As approved in Meeting #3 Public Works and Parks & Recreation agreed \$124,000 be transferred from Parks & Recreation tree maintenance to Public Works tree maintenance in order to utilize the maximum amount of funds from sub fund 15F. See Recommendation below.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

Pursuant to the Municipal Code, the approved transfer of the \$124,000 from Parks & Recreation tree maintenance to Public Works tree maintenance requires the revenues and expenditures to be corrected as follows.

Increase Miscellaneous Revenue \$5,417 and increase Other Operating Expense \$5,417.



**COUNCIL AUDITOR'S OFFICE  
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PUBLIC WORKS  
BEACH EROSION – LOCAL (1F4)**

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**PROPOSED BUDGET BOOK - Page #317-318  
ON SCREEN - PDF Page #349-350**

**BACKGROUND:**

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

The Local Cooperation Agreement, and a related Beach Renourishment Financing Plan, account for County beach renourishment projects every five (5) years. The next county beach renourishment project is scheduled for the summer 2017. Contributions from the general fund, along with investment pool earnings, serve to satisfy the local-share obligations.

**REVENUES:**

Transfers from Other Funds:

- Revenues are derived from a \$200,000 interfund transfer from the general fund as outlined in the Beach Renourishment Financing Plan.

**EXPENDITURES:**

Cash Carryover:

- These funds are placed in reserve pending future appropriations for the various phases of beach renourishment including, but not limited to, design, surveys, permitting, construction, monitoring, and annual beach tilling for three (3) years following the renourishment project.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None

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SOLID WASTE DISPOSAL (S/F 441)  
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**BACKGROUND:**

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste and yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Residential Collection, Downtown Collection, and Disposal Operations Scale House. The fund also provides oversight for the Public Works Non-Departmental activity of sanitation service for litter pick-up and large debris within the general fund. In FY 2013 it is being proposed that Downtown Collection of Commercial Waste for the Downtown Development Area businesses be eliminated from the Solid Waste Disposal Enterprise activity.

**REVENUES:**

**City Wide Activities:**

1. Miscellaneous Revenue:

- No investment earnings are projected for FY2013 based on current trends.

**Public Works:**

1. Charges for Services:

- The net decrease of \$1,055,183 is primarily due to a projected decrease of tipping fees at the landfill totaling \$647,639 and lower projections for internal and external host fees in the amounts of \$127,149 and \$235,964, respectively due to lower projected tonnage to be received. Additionally, the lower tonnage is also projected to lower Solid Waste Franchise Fees in the amount of \$340,236. Partially offsetting the projected decreases is a \$355,516 increase in solid waste user fees as a result of an increase in the number of premises billed.

Note: This is an Enterprise Fund and does not receive a General Fund Contribution.

2. Miscellaneous Revenue:

- The decrease of \$85,678 is primarily due to a projected \$74,175 decrease in revenue from Sale of Recyclables which, by contract, pays the Solid Waste Disposal subfund for receipt of residential recycling materials. It appears this projection is low because it did not sufficiently consider historical tonnage. See Recommendation #1 below.

**EXPENDITURES:**

**Public Works:**

1. Salaries:

- The net decrease of \$202,231 is primarily due to the net reduction of two (2) employees and un-funding of three (3) positions not to be filled in FY 2012/2013. Regular salaries and part time salaries are decreased by \$161,763 and \$38,996, respectively. Additionally, there are reductions of \$9,000 for overtime, \$3,616 for shift differential and \$3,811 for Special pay. These decreases are partially offset with increases of \$11,042 in leave rollback and \$3,913 in the supervisory differential.

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2. Lapse:

- The \$138,857 lapse reflects four vacancies in FY 2013.  
See Recommendation #2 below.

3. Employer Provided Benefits:

- The net increase of \$138,890 is primarily due to increases in pension contribution costs and group health insurance premiums in the amounts of \$94,033 and \$59,693, respectively. A reduction of \$13,108 in workers compensation insurance served as an offset to the overall increase in benefits.

4. Internal Service Charges:

- The net decrease of \$364,505 is primarily due to removing nine (9) vehicles within collection services to create a reduction of fleet charges for parts/oil/gas and vehicle rental in the amounts of \$224,085 and \$43,723, respectively and OGC legal services allocation is being reduced by \$177,150. Additionally, Copy Center allocation and Computer System Maintenance are decreasing by \$25,187 and \$51,580 respectively. These are primarily offset by an increase in charges for fleet repairs and maintenance of \$170,596 due to prior years actuals and the average age of the division's fleet.

5. Other Operating Expense:

- The net increase of \$1,416,260 is primarily due to a \$1,695,769 increase in division contractual agreements as a result of:
  - The annual CPI base rate adjustments total of \$506,157 to the three (3) residential hauler contracts
  - Higher projected cost per gallon of \$406,106 for contract provided fuel to the haulers
  - \$782,506 for operating costs of the Trail Ridge Landfill disposal operations contract with Waste Management primarily due to a projected increase in landfill gas system operating costs.
  - Offset primarily by reduced landfill charges due to projected lower tonnage by \$115,317 and reduced general liability insurance by \$136,821.

During our budget review we discovered Other Operating Expenses were over budgeted by \$134,848.90. See Recommendation #3 below.

6. Indirect Costs:

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study.

7. Extraordinary Lapse:

- The extraordinary lapse of \$306,741 is necessary to balance the subfund. See Recommendation #1 & 3 below.

**SERVICE LEVEL CHANGES:**

In FY 2013 it is being proposed that Downtown Collection of Commercial Waste for the Downtown Development Area businesses be eliminated from the Solid Waste Disposal Enterprise activity.

**See Council Auditor's Concerns below.**

**COUNCIL AUDITOR'S OFFICE  
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SOLID WASTE DISPOSAL (S/F 441)  
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**EMPLOYEE CAP CHANGES:**

There is a net reduction of two (2) positions for FY2012/2013. Four (4) positions are being eliminated from the Downtown collection. Two (2) positions are being transferred in from ASD. Additionally, two (2) part-time positions and the associated funds of \$38,996 are being eliminated.

**COUNCIL AUDITOR'S CONCERNS:**

1. **The proposed 2012/2013 budget eliminates Downtown Collection** as a service to qualified Commercial Waste Collection downtown businesses. The Revenue from Charges for Service in FY 20011/2012 is approximately \$43,500 collected from an average of 125 Downtown businesses receiving 6 day a week curbside garbage collection service. The Expenditures for FY 2011/2012 to the Solid Waste Disposal subfund are approximately \$435,000 to provide this service. The 90% excess cost is absorbed by the Solid Waste Disposal Enterprise subfund. Additionally, the landfill tipping fees are paid through General Fund charges to Public Works Sanitation Service of approximately \$25,000.

The Commercial Waste Collection fee for these downtown businesses is subject to Ordinance Code Section 106.112 which requires annual review of the fee to ensure the fee covers 85% of its cost before an increase is considered. However, Ordinance Code Section 380.202 limits the fee to twice the fee charged small commercial accounts in the rest of the City of Jacksonville. The Downtown Commercial customers currently pay \$357.64 annually.

Additionally, pursuant to Ordinance Code Section 380.208 these businesses are restricted to place garbage receptacles curbside between 9:00 AM and 2:00 PM.

The Solid Waste Division plans to send out notification to any affected businesses with the October 1, 2012 end of COJ service, and a list of the approved commercial haulers that they can use. The Division's plan does not appear to address:

- o The financial impact of the full cost of private hauler service to these downtown businesses
- o the public health issues of timely garbage collection for these businesses
- o the issue of public safety regarding when or how many additional garbage trucks will be entering the downtown area and the impact to downtown as a whole

2. **The Interlocal Agreement issue of Landfill Usage** by Atlantic Beach and Neptune Beach has not been resolved. The Solid Waste Disposal fund has been accounting for the disposal fees as a receivable but operating without receipt of the funds.

**RECOMMENDATION:**

1. Miscellaneous Revenue – Sale of Recyclable Materials is understated due to a correction in the tonnage projection.  
Increase Miscellaneous Revenue – Sale of Recyclable Materials by \$74,175  
Decrease Extraordinary Lapse – Contingent Lapse by \$74,175
2. Lapse – Eliminate the four vacant positions and their funding of \$138,857  
Decrease Lapse – Salaries and Benefits by \$138,857  
Decrease Salaries and Benefits by \$138,857

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3. Other Operating Expense – Contract/Garbage Recycling is overstated due to a lower projected premise count and lower fuel costs attributed to the contract garbage haulers.  
Decrease Other Operating Expense – Contract/Garbage Recycling by \$134,849  
Decrease Extraordinary Lapse – Contingent Lapse by \$134,849

These recommendations will have no impact on the Special Council Contingency

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2012/13 BUDGET  
SOLID WASTE CONTAMINATION ASSESSMENT/SF 442  
PROPOSED BUDGET BOOK- PAGE #322-323  
ONLINE PAGE - #354-355**

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**BACKGROUND:**

In order to fund groundwater sampling, contamination assessment reports, and to examine, evaluate and remedy contaminated landfill sites within the City, the Solid Waste Division charges Internal or External Host Fees. Internal Host Fees are applied to each Class I ton deposited at the Trail Ridge landfill and External Host Fees are applied to each Class III ton deposited at the Old Kings Road (private) landfill. Host fees for the Contamination Assessment sub fund are assessed at the rate of \$0.24 per ton.

**REVENUES:**

**City Wide Activities**

1. Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$4,900 based on current trends.

2. Transfers from Fund Balance:

- The Transfer from Fund Balance is the amount necessary to balance the budget.

**Public Works**

1. Charges for Services:

- Internal and external host fees decreased by \$19,627 based upon projected decreases in tonnage. Specifically, Internal Host Fees decreased by \$6,873 and External Host Fees decreased by \$12,754.

**EXPENDITURES:**

**Public Works**

1. Internal Service Charges:

- Lower OGC legal costs, based on actuals, accounted for 96 percent of the \$817 decrease in this category.

2. Other Operating Expenses:

- The decrease of \$20,965 is attributable to a decrease in professional services of \$16,965 primarily due to decreased cost for creating required FDEP contamination assessment reports on dump sites throughout Duval County and \$4,000 in repairs and maintenance costs.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this sub fund.

**RECOMMENDATIONS:**

None.

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LANDFILL CLOSURE (S/F 443)  
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**BACKGROUND:**

The Landfill Closure subfund currently provides for the cost of post closure at the North and East landfills, and the costs of closure and future post closure at Trail Ridge landfill. Solid Waste Division charges an Internal Host fee that provides funding for this purpose at the rate of \$1.98 per Class I ton deposited at the Trail Ridge landfill as well as an External Host Fee at the rate of \$1.98 per Class III ton deposited at the Old Kings Road (private) landfill.

**REVENUES:**

**City Wide Activities**

1. Miscellaneous Revenue:

- The investment earnings are expected to increase by \$15,800 due to a stable cash balance within the fund.

2. Transfer from Fund Balance:

- The Transfer from Fund Balance is the amount necessary to balance the budget.

**Public Works**

1. Charges for Services:

- Internal and external host fees decreased by \$161,928 based upon projected decreases in tonnage. Specifically, Internal Host Fees decreased by \$56,701 and External Host Fees decreased by \$105,227.

**EXPENDITURES:**

**Public Works**

1. Salaries:

- The \$1,554 decrease is due to a slight change in the allocation of those Solid Waste Operation employees that perform landfill post-closure duties at the East and North Landfills.

2. Employer Provided Benefits:

- The \$36,956 increase is due to the increase in Group Hospitalization and Workers' Compensation Insurance costs associated with the employees' allocation.

3. Internal Service Charges:

- The \$1,576 decrease is due to the elimination of ITDs cost allocation for post-closure employees.

4. Other Operating Expenses:

- The \$9,321,731 is primarily due to an estimated 25 acres of incremental closure costs of \$7,375,000 at Trail Ridge Landfill. Additionally \$906,731 is for post-closure expenses associated with the City's closed East and North Landfills. The remainder is due to permit, engineering, design, and construction expenses at the City owned Borrow Pit of \$1,040,000.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

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LANDFILL CLOSURE (S/F 443)  
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**EMPLOYEE CAP CHANGES:**

There are no employees associated with this sub fund. The personnel are an allocation of salaries and benefits of nine (9) positions from Solid Waste Disposal Operations that perform duties related to landfill closure.

**RECOMMENDATIONS:**

None



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SOLID WASTE FACILITIES MITIGATION(S/F 445)  
PROPOSED BUDGET BOOK – Page #326-327  
ONLINE PAGE – #358-359**

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**BACKGROUND:**

The Facility Mitigation Class I Landfills subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739 authorized a 50/50 sharing of the Internal Host Fee between the Class I Mitigation Fund and the Taye' Brown Regional Park Improvement Trust fund.

**REVENUES:**

**City Wide Activities**

1. Miscellaneous Revenue:

- Investment Earnings is decreasing \$39,360 due to the 2011 creation of Trust Fund 44I, thus decreasing fund balance in 445 by half.

**Public Works**

1. Charges for Services:

- The \$176,426 represents a Host Fee of \$0.25 times the projected tonnage for FY 2012/2013 of 705,704 at the landfill. The FY 2011/2012 budgeted amount included the combined Host Fee amount of \$0.50, half of which now goes to subfund 44I.

**EXPENDITURES:**

**City Wide Activities**

1. Cash Carryover:

- The \$230,140 decrease reflects the decrease in revenues noted above. Funds in this category are placed in reserve pending future council approved appropriations for mitigation activities.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None.

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SOLID WASTE FACILITIES MITIGATION CLASS III (S/F 446)  
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ONLINE PAGE – #360-361**

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**BACKGROUND:**

This subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private Construction and Demolition Debris Landfills). External Host Fees (formerly, resource recovery) are generated by a \$0.50 surcharge per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's municipal code, chapter 380, part 4.

**REVENUES:**

**City Wide Activities**

1. Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$11,855 based on current trends.

**Public Works**

1. Charges for Services:

- External host fees are expected to decrease by \$26,573 which is directly related to the reduction in budgeted tons estimated to be received at Construction & Demolition Debris (Class III) landfills.

**EXPENDITURES:**

**City Wide Activities**

1. Cash Carryover:

- The \$38,428 decrease reflects a projected \$26,573 reduction in external host fees and a projected \$11,855 decrease in investment earnings. Funds in this category are placed in reserve pending future council approved appropriations for mitigation activities.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None.

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COMMENTS & RECOMMENDATIONS  
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SOLID WASTE MITIGATION CAPITAL PROJECTS (44I)  
PROPOSED BUDGET BOOK – PAGE # 330-331  
ONLINE PAGE - #362-363**

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**BACKGROUND:**

The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye' Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye' Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

**REVENUES:**

Charges for Services:

- The \$176,426 for fiscal year 2013 is calculated based on the \$0.25 per ton Internal Host Fees collected at the Trail Ridge Landfill for Taye' Brown Regional Park Improvement District. The FY 2011/2012 amount of \$125,000 is an error and was actually a transfer from fund balance.

Miscellaneous Revenue:

- This fund has a positive fund balance and should have budgeted investment pool earnings. See recommendation below.

**EXPENDITURES:**

Cash Carryover:

- Funds in this category are placed in reserve pending future appropriations for mitigation activities. There was no cash carryover for FY 12 because the funds were appropriated for a specific purpose as noted below.

Transfers-Non-Departmental:

- The amount budgeted in this line item for FY 12 represents a one-time transfer of \$125,000 to the Equestrian Center which is within the Taye' Brown Regional Park.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

Increase Miscellaneous Revenue to \$25,000 to recognize the Investment Pool Earnings from the sub funds positive fund balance and increase Cash Carryover by \$25,000. This will have no impact on Special Council Contingency.

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STORMWATER SERVICES/SF 461  
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**STORMWATER SERVICES BACKGROUND:**

Stormwater Services subfund provides the Public Works Department with a dedicated funding source. Funding is primarily provided by a user fee.

**REVENUES:**

**City Wide Activities**

1. Miscellaneous Revenue:

- No investment earnings are projected for FY 2013 based on FY 2012 actuals.

**Public Works**

1. Charges for Services:

- The overall increase of \$729,080 in stormwater user fees is based on actual collections and a 0.77% increase in parcels to be billed.

2. Transfers from Other Funds:

- Pursuant to Section 754.110 of the Municipal Code, the general fund provides for the value of Stormwater User Fees waived for 501(c) 3 organizations and individuals or families who are economically disadvantaged. The \$74,941 increase is due to more applications received for the waiver than in FY 2012.

**EXPENDITURES:**

***CITY WIDE ACTIVITIES***

1. Banking Fund Debt Repayment:

- The \$1,474,040 increase reflects the debt service for new borrowing in FY 2012/2013.

***NEIGHBORHOODS***

**BACKGROUND:**

The Environmental Quality Division (EQ) manages a portion of the Stormwater Management System Program, which is a vital part of the River Accord and helps the City meet Federal Clean Water Act and State regulations. Responsibilities include inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring.

1. Internal service Charges:

- The decrease of \$25,882 is primarily due to the elimination of all \$24,500 of copy center funding for production printing of community information brochures and fliers.

2. Other Operating Expenses:

- The net decrease of \$6,234 is mostly due to a reduction in professional services of \$5,000 due to EQ in-house accreditation for water quality sampling specific to Fecal Coli-form.

***PARKS & RECREATION***

**BACKGROUND:**

The Proposed Budget book indicates that this was formerly within Special Services however for FY 2011/2012 the activity was within Recreation & Community Services. In order to maintain compliance with the Stormwater Regulatory Permit, the Parks & Recreation Department will continue to administer the Florida Yards & Neighborhoods Program's mission, which is to reduce the use of water, fertilizers,

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and pesticides. This program will also assist in educating homeowners to decrease the amounts of nutrients and toxic runoff into the St. Johns River basin.

1. Salaries:

- The allocation of \$18,636 represents one (1) part-time employee within the Stormwater Services enterprise fund.

2. Employer Provided Benefits:

- The allocation of \$271 accounts for the benefits (Medicare Tax) of the part-time employee.

3. Other Operating Expenses:

- The allocation of \$5,419 provides for various supplies and a local mileage reimbursement for travel within the county.

***PUBLIC WORKS***

**BACKGROUND:**

The Stormwater Services subfund uses its dedicated funding source to complete various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds). Funding is provided by a user fee.

1. Employer Provided Benefits

- The net increase of \$351,891 is primarily due to increases in pension contribution costs, group health insurance premiums and workers compensation insurance in the amounts of \$182,370, \$116,792 and \$79,394 respectively. A reduction of \$27,000 in the prepaid legal program served as an offset to the overall increase in benefits.

2. Internal Service Charges:

- The net decrease of \$522,047 is primarily due to decreased fleet parts/oil/fuel and maintenance/repair charges associated with the reduction of vehicles within Stormwater Services

3. Indirect Cost:

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study.

***TRANSFERS NON-DEPARTMENTAL***

1. Transfers to Other Funds:

- This is a transfer to the debt service sinking fund due to prior years borrowing.
- \$5,837,679 – These funds represent the excess of revenues over expenditures and are used to finance future stormwater capital projects. These funds are transferred to Sub Fund 462 (Stormwater Capital). The decrease is the result of increased debt service expenses.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

Two (2) positions were transferred to the Parks & Recreation Department.

Additionally, as discussed in meeting #3, the Administration requested to move 19 positions from Stormwater to Parks and Recreation and Public Works is then moving 19 positions from Right-of-Way Grounds Maintenance to Stormwater Services.

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**RECOMMENDATIONS:**

During our review of Stormwater Services we were made aware of the Department's past inability to account for the time and activity of each Public Works Employee that performed Stormwater Service activities that are funded through User Fees. In FY 2011/2012, the Department plans to implement a system to track the time and activity of those who perform those Stormwater Duties. We recommend a special provision within the language of the Budget Ordinance be placed on Public Works Stormwater Services that provides, to the Council Auditor, Quarterly reporting of time and activity that allows the ability to substantiate the appropriate use of the City User Fee going forward as of October 1, 2012 with the first report made available thirty days after the end of each Quarter, and sixty days after fiscal year end.

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STORMWATER SERVICES – CAPITAL PROJECTS (SF462)  
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**BACKGROUND:**

The Stormwater Services – Capital Projects subfund is an all years fund and accounts for capital projects financed by the Stormwater User Fees, Investment Earnings, Retained Earnings and Debt proceeds. Revenues and expenditures reflect the fifth year of financing stormwater capital projects within this subfund.

**REVENUES:**

**City Wide Activities:**

1. Miscellaneous Revenue

- The budgeted value of \$696,000 for miscellaneous revenue consists of investment earnings.

**Public Works:**

1. Other Sources:

- Special Revenue Bonds will provide \$4,375,000 or approximately 40 percent of the funding needed for the stormwater capital projects planned for FY 2012/2013 as seen within Budget Ordinance Schedule B4b.

**Transfers from Non-Departmental:**

1. Transfers from Other Funds:

- The \$5,837,679 transfer is from the Stormwater Services operating budget. The decrease is the result of increased debt service expense in subfund 461.

**EXPENDITURES:**

1. Capital Outlay:

- Capital Outlay accounts for Stormwater-related CIP to be undertaken in FY 13. Funding provides for the following Stormwater capital projects, also seen within Budget Ordinance Schedule A – 1.

PWCP462SD - PW0687 - 01 - Country Creek Drainage	1,000,000
PWCP462SD - PW0072 - 01 - Drainage System Rehabilitation	4,900,259 *
PWCP462SD - PW0382 - 02 - Crystal Springs Area Drainage	700,000
PWCP462SD - PW0709 - 01 - Messer Area Drainage	1,750,000
PWCP462SD - PW0707 - 01 - Old Plank Road Outfall	175,000
PWCP462SD - PW0022 - 01 - Master Stormwater Management Support	500,000
PWCP462SD - PW0740 - 01 - Stormwater Project Development & Feasibility	250,000
PWCP462SD - PW0717 - 01 - Septic Tank Phase Out	1,633,420 *
<b>TOTAL</b>	<b>\$ 10,908,679</b>

\* Indicates Pay-Go Capital Projects for FY 2012/2013

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATIONS:**

None.