

OFFICE OF THE COUNCIL AUDITOR

FY 2014/2015 PROPOSED BUDGET

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Meeting #6
August 22, 2014

**COUNCIL AUDITOR'S OFFICE
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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page 354-356
ON SCREEN – Page 362-364**

BACKGROUND:

The Regulatory Compliance Department (formerly the Neighborhoods Department, formerly the Environmental and Compliance Department) includes the Animal Care & Protective Services, Municipal Code Compliance, Housing and Community Development, Environmental Quality, Mosquito Control, and Office of the Director divisions.

REVENUE:

1. Charges for Services
 - The net decrease of \$163,405 is primarily due to decreases of \$110,816 in animal licenses and permits based on FY 2013/14 actuals and \$60,236 in water/air annual maintenance caused by an error in calculation by the Budget Office (see recommendations section).
2. Fines and Forfeits:
 - The decrease of \$28,526 is due to a decrease in animal care and control civil penalty based on FY 2013/14 actuals.
3. Miscellaneous Revenue:
 - The decrease of \$500 is due to a decrease in refund of excise taxes (aviation fuel).

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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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FEE CHANGES:

The following fees changes are proposed for FY 2014/15:

Descriptions	Current Fee	New Fee (as of 10/1/14)	Change	Estimated Units to be Sold	Additional Expected Revenue Due to Increased Fees
Animal Care and Protective Services					
Quarantine Fee	\$200	\$213	\$13	55	\$715
Intake Fee	\$25	\$39	\$14	700	\$9,800
Dangerous Dog Permit (annual)	\$200	\$220	\$20	20	\$400
Dangerous Dog Investigation	\$300	\$323	\$23	20	\$460
Pickup of Owned Animals	\$50	\$77	\$27	5	\$135
Owner Requested Euthanasia	\$40	\$45	\$5	10	\$50
Animal Adoption Fee-Dog	\$80	\$86	\$6	1,500	\$9,000
Animal Adoption Fee-Cat	\$60	\$65	\$5	850	\$4,250
Total Animal Care and Protective Services					\$24,810
Municipal Code Compliance					
Maintenance Code Inspection Fees	\$305	\$410	\$105	50	\$5,250
Total Municipal Code Compliance					\$5,250
Mosquito Control					
Skymaster Airplane (permanently grounded)	\$1,646	\$2,335	\$689	-	\$0
Sikorsky Helicopter	\$1,171	\$1,253	\$82	4	\$328
Total Mosquito Control					\$328
Environmental Quality					
Air Pollution: EU < 25 tpy	\$250	\$225	-\$25	168	-\$4,200
Air Pollution: EU > 75 & < 100 tpy	\$1,400	\$1,329	-\$71	6	-\$426
Air Pollution: Gas Tank Fees (Per Tank)	\$140	\$133	-\$7	779	-\$5,453
Water Quality: Collection System Permitting	\$1,070	\$1,004	-\$66	107	-\$7,062
Water Quality: Class II	\$1,496	\$1,378	-\$118	1	-\$118
Water Quality: Class III	\$1,760	\$1,597	-\$163	1	-\$163
Water Quality: Class VII	\$3,520	\$3,194	-\$326	1	-\$326
Well Permit: Air Conditioning-Commercial (F)	\$300	\$323	\$23	10	\$230
Total Environmental Quality					-\$17,518
Total Regulatory Compliance					\$12,870

EXPENDITURES:

1. Salaries:

- The net increase of \$26,182 due is mainly due to an increase of \$16,994 in salaries overtime for emergency chemical cleanup. The department's salary cap was reduced by 3 positions that were transferred to the Planning and Development Department, but the reduction was offset by the funding of vacant positions that were previously unfunded.

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2. Employer Provided Benefits:

- The net increase of \$317,708 is primarily due to increases of \$252,813 in pension contribution and \$84,337 in group hospitalization insurance. These increases are mainly due to the rate increases associated with pension and health costs.

3. Internal Service Charges:

- The net increase of \$24,823 is due to an increase of \$195,232 in building cost allocation offset by decreases of \$69,982 in fleet parts/oil/gas, \$36,293 in guard service and ADT and \$32,737 in OGC legal.

4. Internal Services – IT Operations:

- The change in information technology costs is a result of the newly implemented Customer Billing Model.

5. Other Operating Expenses:

- The net decrease of \$110,332 is primarily due to a budgetary reduction of \$79,000 in feed for animals and a decrease of \$63,844 in miscellaneous insurance. These decreases were offset by an increase of \$29,871 in general liability insurance.

SERVICE LEVEL CHANGES:

The Housing & Community Development Division has been moved to the Planning and Development Department.

EMPLOYEE CAP CHANGES:

The employee cap has been reduced by three (3) positions due to moving of the Housing & Community Development Division as part of the reorganization ordinance 2013-209-E. These positions have been moved to the Planning and Development Department.

DIVISION CHANGES:

Division	FY 2013/14 Adopted	FY 2014/15 Proposed	Change
Animal Care & Protective Services	\$3,339,623	\$3,327,170	\$(12,453)
Environmental Quality	\$2,811,144	\$3,101,814	\$290,670
Mosquito Control	\$1,776,987	\$1,899,262	\$122,275
Municipal Code Compliance	\$5,434,704	\$5,929,047	\$494,343
Office of Director	\$1,072,091	\$919,365	\$(152,726)
Department Total	\$14,434,549	\$15,176,658	\$742,109

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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- The decrease of \$12,453 in Animal Care & Protective Services is primarily the result of a decrease of \$46,069 in permanent and probationary salaries due to the replacing of staff at lower rates and a budgetary decrease of \$79,000 in feed for animals. These decreases are offset by an increase of \$109,980 in internal services – IT due to changes in allocation model.
- The increase of \$290,670 in Environmental Quality is mainly due to net increases of \$87,958 in internal service charges and \$83,601 in internal services – IT due to changes in allocation model. Additionally, permanent and probationary salaries have increased by \$25,465 due to the hiring of new staff, salaries overtime has increased by \$16,994 for emergency chemical cleanup and employee provided benefits have increased correspondingly by \$65,489.
- The increase of \$122,275 in Mosquito Control is mainly due to a net increase of \$121,262 in internal services – IT due to changes in allocation model. Additionally, permanent and probationary salaries have increased by \$34,865 due to the transfer in of one (1) position from the Office of Director Division. These increases are offset by a decrease of \$36,814 in miscellaneous insurance.
- The increase of \$494,343 in Municipal Code Compliance is primarily due to the net increase of \$213,637 in internal services – IT due to changes in allocation model. In addition, permanent and probationary salaries have increased by \$78,099 mainly due to the funding of vacant positions that were unfunded in FY 2013/14. Finally, employee provided benefits have increased correspondingly by \$130,429.
- The decrease of \$152,726 in Office of Director is primarily due to a decrease of \$88,099 in permanent and probationary salaries mainly resulting from the transfer of one position to the Mosquito Control Division and one position to the Parks, Recreation and Community Services Department. Additionally, there is a net decrease of \$44,738 in internal services – IT due to changes in allocation model

RECOMMENDATIONS:

1. It appears that there is a \$60,660 error in the calculation of water/air annual maintenance fee for FY 2014/15. We recommend increasing water/air annual maintenance fee by \$60,660. This recommendation has a positive \$60,660 impact on the Special Council Contingency.
2. It appears that siltation inspection fee is understated by \$100,000. We recommend increasing siltation inspection fee by \$100,000. This recommendation has a positive \$100,000 impact on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
MOSQUITO CONTROL – STATE 1 (S/F 012)**

**PROPOSED BUDGET BOOK – Page 357-358
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BACKGROUND:

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 2014/15 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE:

Non-Departmental / Fund Level Activities

1. Miscellaneous Revenue:

- The increase of \$3,186 is due to an increase in anticipated investment pool earnings.

2. Transfers from Fund Balance:

- There is no transfer from fund balance for FY 2014/15.

Regulatory Compliance

3. Intergovernmental Revenue:

- The decrease of \$2,730 is due to an error in the recording of grant revenues from the State Department. The grant funding from the State Department for FY 2014/15 is \$43,009, see recommendation.

4. Miscellaneous Revenue:

- The decrease of \$12,132 is due to a decrease in miscellaneous sales and charges due to a reduction in demand for these services by private citizens.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- The decrease of \$42,926 is mainly due to reductions of \$17,000 in repair and maintenance supplies, \$16,568 in other operating supplies and \$13,000 in repairs and maintenance. These items were reduced due to the fact that prior years' supplies are available to be used in the current year. Also, in prior years these items were funded by a state grant for which funding is currently not available for FY 2014/15.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
MOSQUITO CONTROL – STATE 1 (S/F 012)**

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RECOMMENDATION:

It appears that grant funding provided by the State Department is understated by \$16,283. We recommend increasing grant funding by \$16,283, increasing repairs and maintenance supplies by \$10,000 and increasing other operating supplies by \$6,283. This recommendation has no effect on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION TAG FEE (S/F 121)**

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BACKGROUND:

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUE:

Non-Departmental / Fund Level Activities

1. Transfers from Fund Balance:
 - The increase of \$123,798 is due to an increase in the proposed transfer from fund balance in FY 2014/15.

Regulatory Compliance

2. State Shared Revenue:
 - The decrease of \$13,360 is due a decrease in anticipated revenue from auto license air pollution control fees based on the number of registrations recorded with the Department of Motor Vehicles.

EXPENDITURES:

Regulatory Compliance

1. Salaries:
 - The increase of \$436 is primarily due to a \$300 increase in special pay- pensionable.
2. Employer Provided Benefits:
 - The increase of \$19,419 is mainly due to increases of \$13,331 in pension contribution and \$8,149 in group hospitalization insurance.
3. Internal Service Charges:
 - The decrease of \$1,456 is primarily due to decreases of \$1,195 in fleet parts/oil/gas and \$1,181 in tech refresh. These decreases are somewhat offset by an increase of \$673 in fleet repairs/maintenance.
4. Internal Services – IT Operations:
 - The change in information technology costs is a result of the newly implemented Customer Billing Model.
5. Other Operating Expenses:
 - The increase of \$4,855 is mainly due to errors in the recording of the department's budgetary needs. Electricity (utility bills) has been overbudgeted by \$3,000 and equipment rentals have been overbudgeted by \$2,000, see recommendation.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION TAG FEE (S/F 121)**

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6. Capital Outlay

- Capital outlay is budgeted at \$97,163 for the purchase of replacement chemical gas calibrators and analyzers. These purchases represent year two of a five year plan to overhaul monitoring equipment based on an EPA audit. This same plan identified that the purchases for year one were to be made with grant funding.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There were no changes to the employee cap.

RECOMMENDATION:

It appears that both electricity (utility bill) and equipment rentals have been overbudgeted by \$3,000 and \$2,000, respectively. We recommend reducing these two line items by \$3,000 and \$2,000, respectively, and reducing transfer from fund balance by \$5,000. This recommendation has no effect on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION EPA (S/F 127)**

**PROPOSED BUDGET BOOK – Page 361-362
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BACKGROUND:

The Clean Air Act of 1970 allows for the Air Pollution EPA grant, within the Environmental Quality Division, to help support activities to ensure compliance with Federal and State Air Quality Standards. Activities include but are not limited to permit compliance, ambient air monitoring, and citizen complaints. This is an “all-years” subfund.

REVENUE:

Non-Departmental / Fund Level Activities

1. Transfers From Other Funds:

- The increase of \$339,560 is due to an error in the recording of the interfund transfer in. The corresponding transfer out from the General Fund/General Services District (S/F 011) is proposed at \$424,470 or \$1 more than what was budgeted in FY 2013/14 as required by the grant funding, see recommendation.

EXPENDITURES:

Regulatory Compliance

1. Salaries:

- The increase of \$15,499 is mainly due to an increase of \$13,093 in permanent and probationary resulting from salary increases to two (2) positions. One increase was due to the hiring of a new employee at a higher rate, while the other was due to the position becoming vacant.

2. Employer Provided Benefits:

- The increase of \$27,187 is mainly due to a net increase of \$26,968 in general employee pension contribution.

3. Internal Service Charges:

- The increase of \$243,374 is mainly due to allocation errors of \$165,000 in fleet parts/oil/gas and \$85,000 in fleet repairs/maintenance, see recommendation.

4. Internal Services – IT Operations:

- The change in information technology costs is a result of the newly implemented Customer Billing Model.

5. Other Operating Expenses:

- The decrease of \$3,848 is primarily due to a reduction of \$3,663 in miscellaneous insurance.

SERVICE LEVEL CHANGES:

There are no significant service level changes for FY 2014/15.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION EPA (S/F 127)**

**PROPOSED BUDGET BOOK – Page 361-362
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EMPLOYEE CAP CHANGES:

There were no changes to the employee cap.

RECOMMENDATION:

It appears that the \$763,829 transfer in from the General Fund/General Services District (S/F 011) is erroneously overstated by \$339,559. The corresponding transfer out of the General Fund/General Services District (S/F 011) is only proposed at \$424,270. We recommend the following:

- Decrease the transfer in from the General Fund/General Services District (S/F 011) by \$339,559 to match the transfer out from the General Fund/General Services District (S/F 011).
- Decrease the Fleet (S/F 511) allocation to Air Pollution (S/F 127) by \$250,000 to correct the allocation error within Air Pollution's (S/F 127) budget.
- Increase Fleet's (S/F 511) transfer from retained earnings by \$250,000 to compensate for the loss of erroneously budgeted allocation revenue from Air Pollution (S/F 127).
- Decrease transfer from fund balance within Air Pollution (S/F 127) by \$26,217 to correct the inappropriate use of transfer from fund balance within an all-years fund.
- Perform an all-years adjustment by increasing investment pool earnings by \$59,359 to match actuals with prior year budgeted amount.
- Decrease the indirect cost (general government) allocation within Air Pollution (S/F 127) by \$49,758.
- Decrease permanent and probationary salaries by \$6,659.

This recommendation would have a negative impact of \$49,758 on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
AMBIENT AIR MONITORING (S/F 128)**

**PROPOSED BUDGET BOOK – Page 363-364
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BACKGROUND:

The Environmental Quality Division is mandated by the U.S. Department of Environmental Protection to monitor air quality in Duval County and observe progress whenever possible.

REVENUES:

Non-Departmental/Fund Level Activity

1. Miscellaneous Revenue:

- The decrease of \$405 is due to a decrease in FY 2014/15 estimated investment pool earnings.

Regulatory Compliance

2. Intergovernmental Revenue:

- The decrease of \$5,243 is due to a reduction in projected grant revenue from the State Department of Environmental Protection based on the declining number of estimated asbestos projects within Duval County.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- The decrease of \$5,648 is due to the elimination of miscellaneous services and charges of \$5,648 due to the decline in the number of asbestos projects within Duval County.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions associated with this subfund.

RECOMMENDATIONS:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
HAZARDOUS WASTE PROGRAM (S/F 154)**

**PROPOSED BUDGET BOOK – Page 365-366
ON SCREEN – Page 373-374**

BACKGROUND:

Duval County is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts, and sources of hazardous waste generated by generators and companies.

REVENUE:

Non-Departmental/Fund Level Activities

1. Miscellaneous Revenue:

- The decrease of \$1,434 is due to a decrease in anticipated investment pool earnings.

Regulatory Compliance

1. Charges for Services:

- The increase of \$2,903 is due to an increase in hazardous waste fees based on FY 2013/14 actuals.

EXPENDITURES:

Regulatory Compliance

1. Salaries:

- The decrease of \$16,763 is primarily due to the removal of the salary of employee who is partially housed in this subfund. The corresponding decrease of \$21,335 in permanent and probationary salaries was partially offset by a \$4,500 increase in overtime salaries for hazardous waste cleanup.

2. Employer Provided Benefits:

- The decrease of \$3,503 is mainly due to decreases of \$2,144 in group hospitalization insurance and a decrease of \$1,191 in workers compensation charges.

3. Internal Service Charges:

- The decrease of \$2,334 is predominantly due to decreases of \$1,636 in fleet repairs/maintenance allocation and \$1,093 in copy center allocation.

4. Internal Services – IT Operations:

- The change in information technology costs is a result of the newly implemented Customer Billing Model.

5. Indirect Cost:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study. Indirect costs have increased by \$20,706.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
HAZARDOUS WASTE PROGRAM (S/F 154)**

**PROPOSED BUDGET BOOK – Page 365-366
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SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There were no changes to the employee cap.

RECOMMENDATION:

It appears that the partial salary and benefits funding that was eliminated from this subfund was in error. Additionally, it appears that miscellaneous services and charges are overstated by the exact amount that had previously been used to fund this salary, \$32,623. We recommend reducing miscellaneous services and charges by \$32,623 and using this amount to fund the eliminated salary and benefits. This recommendation has no effect on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL (S/F 15D)**

**PROPOSED BUDGET BOOK – Page 367-368
ON SCREEN – Page 375-376**

BACKGROUND:

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Training and Cruelty Prevention Trust Fund. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances. The revenue generated by this surcharge is used to supplement travel and training related to animal care for employees within the Regulatory Compliance Department.

This is an “all years” sub-fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. A schedule that shows a true year-to-year budget without any “all years” adjustments is below.

	FY 2013/14 Approved	FY 2014/15 Proposed Before Adjustments	Budget Office All Years Adjustment	FY 2014/15 Proposed
REVENUE				
NEIGHBORHOODS				
Fine and Forfeits	-	-	(3,461)	(3,461)
REGULATORY COMPLIANCE				
Licenses and Permits	1,500	600	-	600
Fine and Forfeits	10,500	5,280	2,589	7,869
Miscellaneous Revenues	2,500	1,500	-	1,500
TOTAL REVENUE	14,500	7,380	(872)	6,508
EXPENDITURES				
NEIGHBORHOODS				
Internal Service Charges	-	-	(1)	(1)
Other Operating Expenses	-	-	(5,541)	(5,541)
REGULATORY COMPLIANCE				
Other Operating Expenses	14,500	12,050	-	12,050
TOTAL EXPENDITURES	14,500	12,050	(5,542)	6,508

REVENUE:

Regulatory Compliance

1. Licenses and Permits:

- This decrease of \$900 is due to the reduction in anticipated dangerous dog permits for FY 2014/15.

2. Fines and Forfeits:

- The decrease of \$5,220 is primarily the result of a decrease of \$4,800 in animal care & control civil penalty due to an inaccurate assessment of revenue, see recommendation.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL (S/F 15D)**

**PROPOSED BUDGET BOOK – Page 367-368
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3. Miscellaneous Revenue:

- The decrease of \$1,000 is due to decreases of \$750 in contributions from private sources and \$250 in fees for classes to align these revenues with current year actual revenue.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- The decrease of \$2,450 is due to a decrease in travel expense.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

It appears that animal care and control civil penalty is understated by \$4,800. We recommend increasing animal care and control civil penalty by \$4,800 and increasing cash carryover by the same. This recommendation has no effect on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
VETERINARY SERVICES (S/F 15G)**

**PROPOSED BUDGET BOOK – Page 369-370
ON SCREEN –Page 377-378**

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Veterinary Services Trust Fund as described in Code Section 111.455. Revenues are derived from a portion of animal license fees and may be expended on medical equipment and supplies to support impounded and distressed animals.

This is an “all years” sub-fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. A schedule that shows a true year-to-year budget without any “all years” adjustments is below.

	FY 2013/14 Approved Before Adjustments	FY 2014/15 Proposed Before Adjustments	Change
REVENUE			
REGULATORY COMPLIANCE			
Charges for Services	120,000	110,376	(9,624)
TOTAL REVENUE	120,000	110,376	(9,624)
EXPENDITURES			
REGULATORY COMPLIANCE			
Other Operating Expenses	133,629	129,047	(4,582)
TOTAL EXPENDITURES	133,629	129,047	(4,582)

REVENUE:

Regulatory Compliance

1. Charges for Services:

- The decreased of \$9,624 is due to a decrease in animal licenses and permits based on FY 2013/14 actuals.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- The decrease of \$4,582 is primarily due to a decrease of \$4,412 in trust fund authorized expenditures based on FY 2013/14 actuals.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
VETERINARY SERVICES (S/F 15G)**

**PROPOSED BUDGET BOOK – Page 369-370
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SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL PROGRAMS (S/F 1H2)**

**PROPOSED BUDGET BOOK – Page 371-373
ON SCREEN – Page 379-381**

BACKGROUND:

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures.

This is an “all years” sub-fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. A schedule that shows a true year-to-year budget without any “all years” adjustments is below.

	FY 2013/14 Approved Before Adjustments	FY 2014/15 Proposed Before Adjustments	Change
REVENUE			
ANIMAL CARE & CONTROL			
Charges for Services	898,235	619,392	(278,843)
Fine and Forfeits	6,500	-	(6,500)
Miscellaneous Revenue	8,000	4,803	(3,197)
TOTAL REVENUE	912,735	624,195	(288,540)
EXPENDITURES			
ANIMAL CARE & CONTROL			
Salaries	80,100	-	(80,100)
Employer Provided Benefits	38,108	-	(38,108)
Internal Service - IT Operations	1,113	1,672	559
Other Operating Expenses	1,300,505	622,523	(677,982)
TOTAL EXPENDITURES	1,419,826	624,195	(795,631)

REVENUE:

Regulatory Compliance

1. Charges for Services:

- The decrease of \$278,843 is primarily due to a \$248,378 decrease in animal licenses and permits based on FY 2013/14 actuals.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL PROGRAMS (S/F 1H2)**

**PROPOSED BUDGET BOOK – Page 371-373
ON SCREEN – Page 379-381**

2. Fines and Forfeits:

- The decrease of \$6,500 is mainly due to a decrease of \$5,000 in spayed and neuter forfeited deposits based of FY 2013/14 actuals.

3. Miscellaneous Revenue:

- The decreased of \$3,197 is due to a decrease in contributions from private sources based on an inaccurate assessment of FY 2013/14 actuals.

EXPENDITURES:

Regulatory Compliance

1. Salaries:

- The decrease of \$80,100 is due to the removal of the one (1) budgeted position within this subfund. There are currently no budgeted positions in this subfund.

2. Employer Provided Benefits:

- The decrease of \$38,108 is due to the removal of the one (1) budgeted position within this subfund. There are currently no budgeted positions in this subfund.

3. Internal Services – IT Operations:

- The change in information technology costs is a result of the newly implemented Customer Billing Model.

4. Other Operating Expenses:

- The decrease of \$677,982 is primarily due to a decrease of \$647,311 in trust fund authorized expenditures resulting from a Budget Office adjustment performed in FY 2013/14.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

The employee cap has been reduced by one (1) position due to the erroneous deletion of a veterinarian position.

RECOMMENDATION:

It appears that miscellaneous services & charges have been overbudgeted by \$35,823, contractual services have underbudgeted by \$23,135, spay and neuter forfeited deposits have been understated by \$2,500, contributions from private sources have been understated by \$3,197

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL PROGRAMS (S/F 1H2)**

**PROPOSED BUDGET BOOK – Page 371-373
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and one (1) veterinarian position from this fund has been erroneously eliminated. We recommend the following:

- Reduce miscellaneous services and charges by the overstated amount of \$35,823.
- Increase contractual services by \$23,135 to accommodate for contractually obligated amounts.
- Increase spay and neuter forfeited deposits by \$2,500.
- Increase contributions from private sources by \$3,197.
- Increase salaries and benefits by \$113,471 to add back one veterinarian position
- Offset the net difference of \$95,086 by de-appropriating trust fund authorized expenditures.

This recommendation has no effect on the Special Council Contingency. This recommendation increases the employee cap by one (1), which would bring this subfund back to its FY 2013/14 level.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ADULT ARCADES – ALL YEARS (S/F 1HK)**

**PROPOSED BUDGET BOOK – Page 374-375
ON SCREEN – Page 382-383**

BACKGROUND:

Municipal Code Section 155.109 grants the Department of Neighborhoods the authority to oversee the inspection of adult arcade amusement centers and electronic game promotions in Duval County. Revenues are derived from permitting fees from establishments offering gaming/sweepstakes entertainment services. There is no budgeted revenue for FY 2014/15, and current year expenses are being offset by an all-years adjustment.

This is an “all years” sub-fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. A schedule that shows a true year-to-year budget without any “all years” adjustments is below.

	FY 2013/14 Approved Before Adjustments	FY 2014/15 Proposed Before Adjustments	Change
EXPENDITURES			
REGULATORY COMPLIANCE			
Salaries	105,976	105,976	-
Employer Provided Benefits	55,169	60,012	4,843
Internal Service Charges	13,506	18,521	5,015
Internal Service - IT Operations	1,120	2,776	1,656
Other Operating Expenses	3,551	3,523	(28)
Capital Outlay	3	-	(3)
	<u>179,325</u>	<u>190,808</u>	<u>11,483</u>
TOTAL EXPENDITURES	179,325	190,808	11,483

EXPENDITURES:

Regulatory Compliance

1. Employer Provided Benefits:

- The increase of \$4,843 is primarily due to increases of \$3,910 in general employee pension contribution and \$1,155 in group hospitalization insurance.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
REGULATORY COMPLIANCE
ADULT ARCADES – ALL YEARS (S/F 1HK)**

**PROPOSED BUDGET BOOK – Page 374-375
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2. Internal Service Charges:

- The increase of \$5,015 is predominantly due to increases of \$5,947 in fleet parts/oil/gas and \$4,048 in fleet repairs maintenance. These increases are offset by a \$4,980 decrease in OGC legal charges.

3. Internal Services – IT Operations:

- The change in information technology costs is a result of the newly implemented Customer Billing Model.

SERVICE LEVEL CHANGES:

No services are expected to be performed in FY 2014/15. Per Florida Statute 849.094, gaming/sweepstakes establishments have been deemed illegal by the State of Florida

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

RECOMMENDATIONS:

Per the department, the two (2) positions in this subfund are no longer needed due to the fact that gaming/sweepstakes establishments have been deemed illegal by the State of Florida. We recommend eliminating the two (2) positions within this subfund, one of which is currently vacant. This would reduce salaries and benefits expenses by a total of \$165,988. We recommend offsetting this decrease with an increase to cash carryover of \$165,988. This recommendation has no effect on the Special Council Contingency. This recommendation decreases the employee cap by two (2) positions.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
CAPITAL IMPROVEMENT PROGRAM SCHEDULE A1
& IT SYSTEMS DEVELOPMENT PROJECTS SCHEDULE A4**

Amendments to CIP Schedule A1:

1. Authorize revisions to Schedule A1
 - a. Reduce Interest Earnings Appropriations for the Roadway Resurfacing project by \$517,259
 - b. Reduce Interest Earnings Appropriations for F.I.N.D. grant matches by \$65,448 and include a transfer of the same amount from the Florida Boater Improvement Program
 - c. Reduce the US 1 Water and Sidewalk Improvements project by the \$100,000 grant that has not yet been received
2. Correct project names and numbers for continuity purposes
3. Add a footnote that the F.I.N.D. grant amounts are contingent upon receipt of the grant
4. Authorize any further revisions to Schedule A1 to reflect the actions of Finance Committee

The Administration is requesting that additional items be added to the CIP.

5. Septic Tank Phase Out - \$3,000,000
6. New Stormwater Improvement - \$2,500,000

Amendments to IT Projects Schedule A4:

1. Authorize revisions to Schedule A4 to reflect actions of Finance Committee. Remove all FY 2014/15 projects except for:
 - a. Enterprise Financial / Resource Management Solution (\$11,800,000 from banking fund borrowing)
 - b. CAD – 911 Call System Replacement (reduced to \$250,000 from banking fund borrowing)
 - c. Network Equipment Refresh (\$293,550 – using cash from cancelled Microsoft Office 365 project)
 - d. Server Equipment Refresh (\$170,000 – using cash from cancelled Microsoft Office 365 project)
 - e. Wi-Fi Upgrade for St. James (using a transfer of funds from current year Public Buildings Allocations savings)
 - f. EJ Ward System Upgrade (\$53,400 – all cash spending)
 - g. P25 Radio – Fire Station Paging (\$3,000,000 from banking fund borrowing)
 - h. P25 Radio – JSO / JFRD Mobile Radio Refresh (\$8,394,917 from banking fund borrowing)

Bills 2014-467 (FY 2015-2019 CIP) and 2014-469 (FY 2015-2019 IT System Development Projects) will need to be addressed in a Finance Committee meeting on either September 3 or September 16, 2014.

FY 2015 - 2019 PROPOSED CAPITAL IMPROVEMENT PROJECTS

FY 15
Banking Fund Proceeds
99,752,712
Contribution from Private Source
125,000
Grant Funds
1,069,600
Interest Earnings & Revenue Appropriation
4,803,520
Transfer Between Projects
4,907,656
Trust Fund
1,250,000
Total \$
111,908,488

Dept.	Program Area	Project	FY15	Banking Fund Proceeds	Contribution from Private Source	Grant	Interest Earnings & Revenue Appropriation	Transfer Between Projects	Trust Fund
DI	Roads/Infrastructure/Transportation	Downtown Street & Lighting Improvements	750,000	750,000					
DI	Roads/Infrastructure/Transportation	Downtown Enhancements - Improved Wayfarer Signage	750,000	750,000					
DI	Roads/Infrastructure/Transportation	Downtown Traffic Improvements - Two Way Streets	1,003,200	1,003,200					
DI	Roads/Infrastructure/Transportation	Jacksonville Landing Public Infrastructure	11,800,000	11,800,000					
ER	Environmental/ Quality of Life	Countywide Environmental Compliance	6,000,000	6,000,000					
ER	Environmental/ Quality of Life	Jax Ash Sites	12,328,000	12,328,000					
ER	Environmental/ Quality of Life	Shipyards Project - Remediation	1,257,656	1,257,656					
FR	Public Safety	Fire Station #56 - Relocation	3,800,000	3,800,000				1,257,656	
JE	Roads/Infrastructure/Transportation	Jax Port	1,000,000	1,000,000					
PL	Public Facilities	Main Library - Library Cate Project	259,500	259,500					
PL	Public Facilities	Main Library - Collaborative Spaces	250,000	250,000					
PL	Public Facilities	Webb Westconnect Branch Library - Children's Center	250,000	250,000					
PW	Environmental/ Quality of Life	Courthouse - Old Duval County - Remediation/Demolition	4,200,000	4,200,000					
PW	Roads/Infrastructure/Transportation	Bulkheads - Countywide Bulkhead Replacement	1,000,000					1,000,000	
PW	Roads/Infrastructure/Transportation	Willowbranch Creek Bulkhead	2,500,000					2,500,000	
PW	Roads/Infrastructure/Transportation	Northbank Riverwalk and Bulkhead Repair	3,000,000						
PW	Government Facility	Facilities Capital Maintenance - Gov't	1,250,000						
PW	Government Facility	ADA Compliance - Public Buildings	2,500,000						
PW	Government Facility	Public Buildings - Roofing	700,000						
PW	Public Safety	Fire Station #4 - Roof Replacement and Waterproofing	181,167						
PW	Public Safety	Tactical Support Facility - Roof System	128,528						
PW	Public Facility	Charlie Joseph Senior Center - Renovation	390,000						
PW	Public Facility	Riverview Senior Center - Renovation	270,000						
PW	Public Facility	Mary Singleton Senior Center - Renovation	400,000						
PW	Public Safety	Police Memorial Building - Backup Chiller	126,745						
PW	Public Safety	Pretrial Detention Facility - Stair and Shower Repairs	500,000						
PW	Public Safety	Pretrial Detention Facility - Water Lines Repipe	800,000						
PW	Public Facility	Jacksonville Beach Pier Repair	250,000						
PW	Roads/Infrastructure/Transportation	ADA Compliance - Curb Ramps	7,500,000						
PW	Roads/Infrastructure/Transportation	Intersection Improvements, Bridge, Misc. Construction	5,400,000						
PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	13,612,100						
PW	Roads/Infrastructure/Transportation	Sidewalk Construction and Repair	5,920,000						
PW	Roads/Infrastructure/Transportation	Five Points Improvements	750,000						
PW	Roads/Infrastructure/Transportation	Old San Jose Blvd. Improvements	30,000						
PW	Roads/Infrastructure/Transportation	Lone Star Road	750,000						
PW	Roads/Infrastructure/Transportation	US-1 Water and Sidewalk Improvements	3,075,000						
PW	Roads/Infrastructure/Transportation	Robinson's Addition	250,000						
PW	Public Facility	Land Acquisition - Moncrief & 13th Evaluation	200,000						
PW	Roads/Infrastructure/Transportation	BMAP Water Quality Credit Trading	3,000,000						
RP	Parks	Countywide Parks- Upgrades/Maintenance	3,000,000						
RP	Parks	Repairs	3,000,000						
RP	Parks	Huguenot Park - Entrance	1,200,000						
RP	Parks	Blue Cypress Pool and Park	120,000						

FY 2015 - 2019 PROPOSED CAPITAL IMPROVEMENT PROJECTS

FY 15
Banking Fund Proceeds
99,752,712
Contribution from Private Source
125,000
Grant Funds
1,069,600
Interest Earnings & Revenue Appropriation
4,803,520
Transfer Between Projects
4,907,656
Trust Fund
1,250,000
Total \$ 111,908,488

Dept.	Program Area	Project	FY15	Banking Fund Proceeds	Contribution from Private Source	Grant	Interest Earnings & Revenue Appropriation	Transfer Between Projects	Trust Fund
RP	Parks	Blue Cypress - Boardwalk	658,472	658,472					250,000
RP	Parks	Metropolitan Park Improvements	250,000	250,000					
RP	Parks	Touchton Road Park	1,600,000	1,600,000	125,000				
RP	Parks	Alberts Field	250,000	250,000					
RP	Parks	Hammond Park Improvements	400,000	400,000					
RP	Parks	Equestrian Center	350,000	350,000					
RP	Parks	Pottsburg Creek - Dredge	825,000	825,000		375,000	450,000		
RP	Parks	Ortega River - Mooring Field and Channel	330,000	330,000		150,000	180,000		
RP	Parks	Exchange Island - Dock & Pavilion	249,150	249,150		113,250	135,900		
RP	Parks	Sisters Creek Marina/Boat Ramp - Redesign	227,040	227,040		103,200	123,840		
RP	Parks	County Dock Road Boat Ramp	112,200	112,200		51,000	61,200		
RP	Parks	Northbank Riverwalk and Bulkhead Repairs	157,080	157,080		71,400	85,680		
RP	Parks	Arlington Lions Club Boat Ramp	232,650	232,650		105,750	126,900		
SH	Public Safety	Range Officer/Training Bldg.	3,115,000	211,5000					1,000,000
SP	Public Facility	Convention Center - Fire Alarm Replacement	400,000	400,000					
SP	Public Facility	Baseball Grounds - Soccer Conversion	300,000	300,000					
Total \$			111,908,488	\$	125,000	\$	4,803,520	\$	4,907,656
									\$ 1,250,000

FY 2015 - 2019 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROJECTS

FY 15				
Banking Fund Proceeds		7,744,500		
Capital Pay-Go		5,837,152		
Total \$		13,581,652		
Dept.	Program Area	Project	FY15	Banking Fund Proceeds
PW	Drainage	General Countywide Drainage System Rehabilitation	3,894,652	
PW	Drainage	Champlain Road Drainage Improvements	140,000	
PW	Drainage	Collen Road North Drainage Improvements	140,000	
PW	Drainage	Highway Avenue Fabricform Failure Repair	320,000	
PW	Drainage	Hobart Avenue Drainage Improvements	202,000	
PW	Drainage	Knights Lane & Sam Road Intersection Drainage Improvements	400,000	
PW	Drainage	Margate Drive Drainage Improvements	205,000	
PW	Drainage	Nolan Street Drainage Improvements	208,000	
PW	Drainage	Reed Street Drainage Improvements	327,500	
PW	Drainage	Crystal Springs Area Drainage	2,700,000	2,700,000
PW	Drainage	New Stormwater Improvement	2,500,000	2,500,000
PW	Drainage	LaSalle Street Outfall	2,000,000	2,000,000
PW	Drainage	Red Bay Sediment Basin Dredging	544,500	544,500
Total \$			13,581,652	7,744,500
				\$ 5,837,152

FY 2015 - 2019 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROJECTS

FY 15				
Banking Fund Proceeds		49,677,000		
Total \$		49,677,000		
Dept.	Program Area	Project	FY15	Banking Fund Proceeds
PW	Environmental/ Quality of Life	CNG Conversion	6,677,000	6,677,000
PW	Environmental/ Quality of Life	Trail Ridge Landfill Expansion	43,000,000	43,000,000
Total \$			49,677,000	49,677,000

FY 2015 - 2019 PROPOSED COMMUNITY REDEVELOPMENT AREA CAPITAL IMPROVEMENT PROJECTS

FY 15				
Capital Pay-Go		3,400,000		
Total \$		3,400,000		
Dept.	Program Area	Project	FY15	Capital Pay-Go
CC	Roads/Infrastructure/Transportation	JIA North Access Road	3,400,000	3,400,000
Total \$			3,400,000	3,400,000

FY 2015 - 2019 Capital Improvement Projects

Funding Source		FY15	FY16	FY17	FY18	FY19
Banking Fund Proceeds		99,752,712	78,521,406	67,203,000	63,443,000	56,039,000
Contribution from Private Source		125,000				
Grant Funds		1,069,600	600,000	600,000	600,000	600,000
Interest Earnings & Revenue Appropriator		4,803,520	600,000	600,000	600,000	600,000
Transfer Between Projects		4,907,656				
Trust Fund		1,250,000				
Total Per Year		\$ 111,908,488	\$ 79,721,406	\$ 68,403,000	\$ 64,643,000	\$ 67,239,000

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
DI	Roads/Infrastructure/Transportation	Downtown Street & Lighting Improvements	1,500,000	750,000						2,250,000
DI	Roads/Infrastructure/Transportation	Downtown Enhancements - Improved Wayfarer Signage		750,000						750,000
DI	Roads/Infrastructure/Transportation	Downtown Traffic Improvements - Two Way Streets		1,003,200	8,373,750					9,376,950
DI	Roads/Infrastructure/Transportation	Jacksonville Landing Public Infrastructure		11,800,000						11,800,000
ER	Environmental/Quality of Life	Countywide Environmental Compliance	11,750,000	6,000,000	1,250,000	1,500,000				20,500,000
ER	Environmental/Quality of Life	Jax Ash Sites	74,872,000	12,328,000	10,000,000	5,500,000	5,500,000	1,500,000		109,700,000
ER	Environmental/Quality of Life	Shipyards Project - Remediation		1,257,656						1,257,656
FR	Public Safety	Relocate Fire Station #56 - Relocation		3,800,000	3,600,000					3,800,000
FR	Public Safety	New Fire Station #47				4,314,000				3,600,000
FR	Public Safety	Replace Fire Station #25				3,600,000				4,314,000
FR	Public Safety	Replace Fire Station #17				3,600,000				3,600,000
FR	Public Safety	New Fire Station #54				3,600,000				3,600,000
FR	Public Safety	Replace Fire Station #36				4,314,000				4,314,000
FR	Public Safety	New Fire Station #65				4,314,000				4,314,000
FR	Public Safety	New Fire Station #56				4,314,000				4,314,000
FR	Public Safety	Replace Fire Station #12				3,600,000		3,600,000		3,600,000
FR	Public Safety	Replace Fire Station #67				4,314,000		4,314,000		4,314,000
FR	Public Safety	Satellite Training Facility				20,000,000		20,000,000		20,000,000
JE	Roads/Infrastructure/Transportation	Jax Port		1,000,000						1,000,000
PL	Public Facilities	Main Library - Library Café Project	260,000	259,500						519,500
PL	Public Facilities	Main Library - Collaborative Spaces		250,000						250,000
PL	Public Facilities	Southeast Branch Library - Collaborative Spaces			250,000					250,000
PL	Public Facilities	Webb Westconnect Branch Library - Children's Center		250,000						250,000
PL	Public Facilities	Highlands Branch Library - Children's Center			250,000					250,000
PW	Environmental/Quality of Life	Courthouse - Old Duval County - Remediation/Demolition		4,200,000						4,200,000
PW	Roads/Infrastructure/Transportation	St. Johns River Bulkhead Assessment & Restoration - Countywide	6,800,000		2,000,000	2,000,000	2,000,000	2,000,000	11,000,000	25,800,000
PW	Roads/Infrastructure/Transportation	Bulkheads - Countywide Bulkhead Replacement		1,000,000						1,000,000
PW	Roads/Infrastructure/Transportation	Willowbranch Creek Bulkhead		2,500,000						2,500,000
PW	Parks	Northbank Riverwalk and Bulkhead Repair	4,151,425	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	18,500,000	37,651,425
PW	Government Facility	Facilities Capital Maintenance - Govt	26,893,699	1,250,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	33,543,699
PW	Government Facility	ADA Compliance - Public Buildings	2,175,000	2,500,000						4,675,000
PW	Government Facility	Public Buildings - Roofing	29,957	700,000						729,957
PW	Public Safety	Fire Station #4 - Roof Replacement/ Waterproofing		181,167						181,167
PW	Public Safety	Tactical Support Facility - Roof System		128,528						128,528
PW	Public Facility	Charlie Joseph Senior Center - Renovation		390,000						390,000
PW	Public Facility	Riverview Senior Center - Renovation		270,000						270,000

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Public Facility	Mary Singleton Senior Center - Renovator		400,000		175,000				400,000
PW	Public Facility	Mary Singleton Senior Center - Air Chiller		126,745						175,000
PW	Public Safety	Police Memorial Building - Backup Chiller		500,000						126,745
PW	Public Safety	Pretrial Detention Facility - Stair and Shower Repairs								500,000
PW	Public Safety	Pretrial Detention Facility - Water Lines Repipe		800,000						800,000
PW	Public Facility	Jacksonville Beach Pier Repair	4,210,000	250,000						4,460,000
PW	Roads/Infrastructure/Transportation	ADA Compliance - Curb Ramps		7,500,000	11,000,000	11,000,000	11,000,000			40,500,000
PW	Roads/Infrastructure/Transportation	Intersection Improvements, Bridge, Misc. Construction	30,412,776	5,400,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	45,812,776
PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	84,862,522	13,612,100	16,822,656	15,000,000	15,000,000	15,000,000	15,000,000	175,297,278
PW	Roads/Infrastructure/Transportation	Sidewalk Construction and Repair	12,639,877	5,920,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	33,559,877
PW	Roads/Infrastructure/Transportation	Five Points Improvements		750,000	3,250,000					4,000,000
PW	Roads/Infrastructure/Transportation	Old San Jose Blvd. Improvements		30,000	300,000					330,000
PW	Roads/Infrastructure/Transportation	Lone Star Road Extension		750,000						750,000
PW	Roads/Infrastructure/Transportation	US-1 Water and Sidewalk Improvements	600,000	3,075,000						3,675,000
PW	Roads/Infrastructure/Transportation	Robinson's Addition		200,000						200,000
PW	Roads/Infrastructure/Transportation	Land Acquisition - Moncrief & 13th Evaluator		200,000						200,000
PW	Roads/Infrastructure/Transportation	BMAP Water Quality Credit Trading		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000		15,000,000
RP	Parks	Countywide Parks - Upgrades/Maintenance	12,957,871	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	30,957,871
RP	Parks	Repairs	2,837,106		1,000,000	750,000	750,000		750,000	6,837,106
RP	Parks	Americans with Disabilities Act (ADA)								
RP	Parks	Compliance within Parks		1,200,000						1,200,000
RP	Parks	Huguenot Park - Entrance	485,000	120,000						2,605,000
RP	Parks	Blue Cypress Pool and Park		658,472	2,000,000					658,472
RP	Parks	Blue Cypress - Boardwalk		250,000						250,000
RP	Parks	Metropolitan Park Improvements		1,600,000						1,746,260
RP	Parks	Touchton Road Park	146,260	250,000						250,000
RP	Parks	Alberts Field	316,999	400,000						716,999
RP	Parks	Hammond Park Improvements		350,000						350,000
RP	Parks	Equestrian Center								
RP	Parks	Florida Inland Navigation District			1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
RP	Parks	(FIND) Projects								
RP	Parks	Pottsville Creek - Dredge	322,520	825,000						1,147,520
RP	Parks	Ortega River - Mooring Field and Channe	233,600	330,000						563,600
RP	Parks	Exchange Island - Dock & Pavilion	115,760	249,150						364,910
RP	Parks	Sisters Creek Marina/Boat Ramp - Redesign	70,760	227,040						297,800
RP	Parks	County Dock Road Boat Ramp	92,520	112,200						204,720
RP	Parks	Northbank Riverwalk and Bulkhead Repairs	80,000	157,080						237,080
RP	Parks	Arlington Lions Club Boat Ramç	80,840	232,650						313,490
RP	Parks	9A Baymeadows Phase II	1,000,000		4,000,000					5,000,000
RP	Parks	Hanna Park Splash Pad		50,000		400,000				450,000
RP	Parks	William Sheffield Park Phase II	750,000	2,000,000						2,750,000
RP	Parks	Hogans Creek Greenway	1,003,000	100,000		500,000	500,000			2,103,000
RP	Parks	Wheat Road Park		75,000						375,000
RP	Parks	Lonnie Miller Regional Park								
RP	Parks	Forest Street Park	89,050			200,000	2,000,000	2,000,000	1,000,000	5,289,050
SH	Public Safety	Range Office/Training Bldg		3,115,000			350,000			3,115,000
SP	Public Facility	Convention Center - Fire Alarm Replacement		400,000						400,000
SP	Public Facility	Baseball Grounds - Conversion		300,000						300,000
Total \$ 281,738,542 \$ 111,908,488 \$ 82,621,406 \$ 69,503,000 \$ 65,628,000 \$ 65,464,000 \$ 56,550,000 \$ 733,413,436										

FY 2015 - 2019 Proposed Stormwater Capital Improvement Projects

Funding Source					
Banking Fund / Debt Proceeds	FY15	FY16	FY17	FY18	FY19
Capital Pay-Go	7,744,500	9,000,000	9,000,000	9,000,000	9,000,000
	5,837,152	12,926,000	7,000,000	3,500,000	-
Total Per Year	\$ 13,581,652	\$ 21,926,000	\$ 16,000,000	\$ 12,500,000	\$ 9,000,000

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Drainage	General Countywide Drainage System Rehabilitation	102,721,241	3,894,652	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	136,615,893
PW	Drainage	Champlain Road Drainage Improvements		140,000						140,000
PW	Drainage	Collen Road North Drainage Improvements		140,000						140,000
PW	Drainage	Highway Avenue Fabricform Failure Repair		320,000						320,000
PW	Drainage	Hobart Avenue Drainage Improvements		202,000						202,000
PW	Drainage	Knights Lane & Sam Road Intersection Drainage Improvements		400,000						400,000
PW	Drainage	Margate Drive Drainage Improvements		205,000						205,000
PW	Drainage	Nolan Street Drainage Improvements		208,000						208,000
PW	Drainage	Reed Street Drainage Improvements		327,500						327,500
PW	Drainage	Country Creek Drainage	2,600,726	2,700,000	3,400,000					6,000,726
PW	Drainage	Crystal Springs Area Drainage	1,800,000		726,000					4,591,460
PW	Drainage	Lower Eastside Drainage Phase II	3,865,460		1,800,000					4,750,000
PW	Drainage	Messer Area Drainage	2,950,000		3,000,000					25,396,109
PW	Drainage	Septic Tank Phase-Out	10,396,109	2,500,000	5,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
PW	Drainage	New Stormwater Improvement		2,000,000	2,000,000	2,000,000	1,000,000			7,050,000
PW	Drainage	LaSalle Street Outfall	50,000							544,500
PW	Drainage	Red Bay Sediment Basin Dredging		544,500						
Total			\$ 124,383,536	\$ 13,581,652	\$ 21,926,000	\$ 16,000,000	\$ 12,500,000	\$ 9,000,000	\$ 9,000,000	\$ 206,391,188

FY 2015 - 2019 Proposed Solid Waste Capital Improvement Projects

Funding Source					
Banking Fund / Debt Proceeds	FY15	FY16	FY17	FY18	FY19
	49,677,000				
Total Per Year	\$ 49,677,000	\$ -	\$ -	\$ -	\$ -

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
PW	Environmental/ Quality of Life	CNG Conversion	5,406,000	6,677,000						12,083,000
- PW	Environmental/ Quality of Life	Trail Ridge Landfill Expansior		43,000,000						43,000,000
Total			\$ 5,406,000	\$ 49,677,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,083,000

FY 2015 - 2019 Proposed Community Redevelopment Area Capital Improvement Projects

Funding Source					
Capital Pay-Go	FY15	FY16	FY17	FY18	FY19
	3,400,000				
Total Per Year	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -

Dept.	Program Area	Project	Previous Appropriation	FY15	FY16	FY17	FY18	FY19	Beyond 5th Yr	Total Expenditures
CC	Roads/Infrastructure/Transportation	JIA North Access Road		3,400,000						3,400,000
Total			\$ -	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000

Provided by the Treasury Division

CIP Budgeted Debt Service Savings By Project

99,752,712 533,519 9,475,738

Dept	Indexcode	Project No.	Project Name	Debt Proceeds	Term (yrs)	FY'15 Debt Service	Fully Funded Debt Service
DI	DICP32D	PW0315 01	Downtown Street & Lighting Improvements	750,000	12	3,450	86,250
DI	DICP32D	PW0519 03	Downtown Enhancements-Improved Wayfarer Signage	750,000	12	3,450	86,250
DI	DICP32D	PW0555 02	Downtown Traffic Improvements - Two Way Streets	1,003,200	12	4,615	115,368
DI	DICP32D	PW0779 01	Jacksonville Landing	11,800,000	25	71,980	883,820
ER	ERAS32DAS	ERR002 01	Jax Ash Sites	12,328,000	25	75,201	923,367
ER	ERAS32DMP	ERR005 01	Countywide Environmental Compliance	6,000,000	25	36,600	449,400
ER	ERCP32DBMP	PR0240 02	BMAP Water Quality Credit Trading	3,000,000	12	13,800	345,000
FR	FRCP32DFS	FR0044 02	Fire Station 56 Relocation	3,800,000	25	23,180	284,620
JE	JEC32D	PW0781 01	Jax Port	1,000,000	12	4,600	115,000
PL	PLCP32DF5710	PL0009 03	Main Library - Library Café Project	259,500	12	1,194	29,843
PL	PLCP32DF5710	PL0009 05	Main Library - Collaborative Spaces	250,000	12	1,150	28,750
PL	PLCP32DF5710	PL0020 02	Webb Westconnect Branch Library - Children's Center	250,000	12	1,150	28,750
PW	PWCP32DPB519	CS0005 02	Mary Singleton Senior Center - Renovation	400,000	25	2,440	29,960
PW	PWCP32DPB519	FR0023 02	Tactical Support Facility - Roof System	128,528	25	784	9,627
PW	PWCP32DPB519	FR0036 02	Fire Station #4 - Roof Replacement/ Waterproofing	181,167	25	1,105	13,569
PW	PWCP32DPB519	PR0563 02	Charlie Joseph Senior Center - Renovation	390,000	25	2,379	29,211
PW	PWCP32DPB519	PW0033 01	Public Buildings - Roofing	700,000	25	4,270	52,430
PW	PWCP32DPB519	PW0078 04	Police Memorial Building - Backup Chiller	126,745	12	583	14,576
PW	PWCP32DPB519	PW0348 01	Jax Beach Pier	250,000	25	1,525	18,725
PW	PWCP32DPB519	PW0415 15	Baseball Grounds - Soccer Conversion	300,000	12	1,380	34,500
PW	PWCP32DPB519	PW0565 06	Pretrial Detention Facility - Stair and Shower	500,000	12	2,300	57,500
PW	PWCP32DPB519	PW0565 07	Pretrial Detention Facility - Water Lines Repipe	800,000	25	4,880	59,920
PW	PWCP32DPB519	PW0577 02	Old County Courthouse - Remediation/Demolition	4,200,000	12	19,320	483,000
PW	PWCP32DPB519	PW0677 01	Capital Facilities Maintenance	1,100,000	12	5,060	126,500
PW	PWCP32DPB519	PW0755 01	ADA Compliance - Public Buildings	2,500,000	12	11,500	287,500
PW	PWCP32DPB519	PW0778 01	Land Acquisition - Moncrieff & 13th Evaluation	200,000	25	1,220	14,980
PW	PWCP32DPB519	PW0780 01	Riverview Senior Center - Renovation	270,000	25	1,647	20,223
PW	PWCP32DPB519	SC0001 03	Convention Center - Fire Alarm Replacement	400,000	12	1,840	46,000
PW	PWCP32DRD549	PW0070 01	Roadway Widening & Resurfacing	9,972,100	12	45,872	1,146,792
PW	PWCP32DRD549	PW0254 02	Lone Star Road - Extension	750,000	25	4,575	56,175
PW	PWCP32DRD549	PW0502 02	Five Points Project - Improvements	750,000	12	3,450	86,250
PW	PWCP32DRD549	PW0782 01	Old San Jose Blvd. Improvements	30,000	12	138	3,450
PW	PWCP32DSD541	PW0051 02	Curb and Gutter Petition - Robinson's Addition	250,000	25	1,525	18,725
PW	PWCP32DSD541	PW0360 01	Sidewalk Construction and Repair	5,920,000	12	27,232	680,800
PW	PWCP32DSD541	PW0381 01	Intersection Improvements, Bridge, Misc. Construction	5,400,000	25	32,940	404,460
PW	PWCP32DSD541	PW0737 02	US-1 Water and Sidewalk Improvements	2,975,000	12	13,685	342,125
PW	PWCP32DSD541	PW0755 05	ADA Compliance - Curb / Ramps	7,500,000	12	34,500	862,500
PW	PWCP32DVP519	PW0076 01	Northbank Riverwalk & Bulkhead Repair	3,000,000	25	18,300	224,700
RP	RPCP32DF5720	CC0047 02	Hammond Park Improvements	400,000	12	1,840	46,000
RP	RPCP32DF5720	PR0065 03	Alberts Field - Improvements	250,000	12	1,150	28,750
RP	RPCP32DF5720	PR0093 03	Blue Cypress Pool and Park	120,000	12	552	13,800
RP	RPCP32DF5720	PR0093 07	Blue Cypress - Boardwalk	658,472	25	4,017	49,320
RP	RPCP32DF5720	PR0118 03	Equestrian Center	350,000	25	2,135	26,215
RP	RPCP32DF5720	PR0375 01	Touclton Road Park	1,475,000	12	6,785	169,625
RP	RPCP32DF5720	PR0443 03	Huguenot Park - Entrance	1,200,000	12	5,520	138,000
RP	RPCP32DF5720	PR0597 01	Countywide Parks- Upgrades/Maintenance Repairs	3,000,000	12	13,800	345,000
SH	SHCP32DF5210	SH0021 01	Range Office/Training Building	2,115,000	25	12,902	158,414

Stormwater Projects 7,744,500 44,918 649,764

Dept	Indexcode	Project No.	Project Name	Debt Proceeds	Term (yrs)	FY'15 Debt Service	Fully Funded Debt Service
PW	PWCP462SD	PW0767 01	Red Bay Sediment Basin Dredging	544,500	20	3,158	45,684
PW	PWCP462SD	PW0708 01	LaSalle Street Outfall	2,000,000	20	11,600	167,800
PW	PWCP462SD	PW0740 02	New Stormwater Improvement	2,500,000	20	14,500	209,750
PW	PWCP462SD	PW0382 02	Crystal Springs Area Drainage	2,700,000	20	15,660	226,530

Solid Waste Projects 49,677,000 *155,018 3,720,807

Dept	Indexcode	Project No.	Project Name	Debt Proceeds	Term (yrs)	FY'15 Debt Service	Fully Funded Debt Service
PW	PWSW44K	SW0001 02	CNG Conversion - East & North Landfills	6,677,000	25	20,836	500,107
PW	PWSW44K	SW0005 06	Trail Ridge Landfill Expansion	43,000,000	25	134,183	3,220,700

* \$155,018 for debt service on Solid Waste Projects was inadvertently excluded from the budget. This amount will need to be included if these projects are approved.

FISCAL YEAR 2015 - 2019 IT SYSTEM DEVELOPMENT PROJECTS

Prior Year	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Borrowed Funds	31,063,340	11,390,241	5,982,670	2,843,288	760,000
Pay- Go: Equipment Refresh	495,027	50,000	50,000	50,000	50,000
Pay-Go: Other	547,362				
Total Per Year	5,461,725	31,652,854	11,440,241	6,032,670	2,893,288
					810,000

Previously Appropriated Amounts include activity B4/B4a projects

Functional Area Department	Program Area	Project Title	Previously Appropriated	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Citywide	Application - Citywide	Microsoft Office 365	-	493,962	-	-	-	-
Library	Application - Department Specific	Library Technology Improvements	-	-	825,251	524,670	650,600	310,000
JFRD / JSO	Application - Department Specific	CAD - 911 Call System Replacement	1,761,461	780,000	-	-	-	-
Fleet Management	Application - Department Specific	EJ Ward System Upgrade / Technology Improvements	-	53,400	-	-	-	-
ITD	Backup and Recovery	Disaster Recovery / Data Redundancy	-	-	400,000	-	-	-
ITD	Backup and Recovery	SAN Disk Replacement	657,300	-	-	-	-	-
Citywide	Enterprise Solution	Enterprise Auto Vehicle Locator	535,000	535,000	735,000	735,000	260,188	-
Citywide	Enterprise Solution	Consolidation of Citywide Websites - COJ.net	200,000	300,000	-	-	-	-
Citywide	Enterprise Solution	Enterprise Customer Relationship Management Solution	110,000	550,000	500,000	-	-	-
Citywide	Enterprise Solution	Enterprise Document Management Solution	1,123,164	719,100	718,740	-	-	-
Citywide	Enterprise Solution	Enterprise Financial / Resource Management Solution	425,400	11,800,000	4,565,000	1,265,000	382,500	-
Citywide	Enterprise Solution	Enterprise Permit Management	14,248	2,744,873	956,250	-	-	-
Citywide	Enterprise Solution	Global Online Payment / E-Commerce	-	-	-	555,000	-	-
Citywide	Enterprise Solution	Grants Management Enterprise Solution	-	-	-	162,000	-	-
ITD	Infrastructure	Network Equipment Refresh	324,568	293,550	325,000	325,000	325,000	325,000
ITD	Infrastructure	Network UPS Replacement	39,690	42,152	50,000	50,000	50,000	50,000
ITD	Infrastructure	Security Upgrades - Technology / IT	-	-	140,000	291,000	100,000	-
ITD	Infrastructure	Server Equipment Refresh	270,894	170,000	125,000	125,000	125,000	125,000
Public Buildings	Infrastructure	Wi-Fi Upgrade for St. James	-	185,000	-	-	-	-
ITD	Infrastructure	Virtual Server Equipment Refresh / Replacement	-	300,000	100,000	-	-	-
Citywide	System Upgrade / Expansion	Maximo - Upgrade and Expansion	-	1,000,000	1,000,000	1,000,000	-	-
Citywide	System Upgrade / Expansion	Duval Maps / GIS Upgrade	-	290,900	-	-	-	-
Citywide	Radio System	P25 Radio - Radio Communication Site Expansion	-	-	1,000,000	1,000,000	1,000,000	-
JFRD	Radio System	P25 Radio - Fire Station Paging	-	3,000,000	-	-	-	-
JSO / JFRD	Radio System	P25 Radio - JSO / JFRD Mobile Radio Refresh	-	8,394,917	-	-	-	-

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2001 EXCISE TAXES REV BONDS (S/F 310)**

**PROPOSED BUDGET BOOK – Page #14-15
ON SCREEN – Page #22-23**

BACKGROUND:

The 2001B Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

1. Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

2. Other Sources

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent a de-appropriation of previously approved capital funding that is being transferred to another capital project. This transfer may require bond counsel approval.

0

Project Title	FY15 Proposed
Shipyards Project	-1,257,655
Shipyards Project - Remediation	1,257,655

EXPENDITURES:

Office of Economic Development

1. Capital Outlay

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent a de-appropriation of previously approved capital funding that is being transferred to another capital project.

0

Project Title	FY15 Proposed
Shipyards Project	-1,257,655
Shipyards Project - Remediation	1,257,655

Public Works

2. Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2001 EXCISE TAXES REV BONDS (S/F 310)**

**PROPOSED BUDGET BOOK – Page #14-15
ON SCREEN – Page #22-23**

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2002 GUAR ENTITLEMENT CONSTRUCTION (S/F 31P)**

**PROPOSED BUDGET BOOK – Page #16-17
ON SCREEN – Page #24-25**

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.

REVENUE:

Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2003B EXCISE TAX REVENUE BONDS (S/F 31Q)**

**PROPOSED BUDGET BOOK – Page #18-19
ON SCREEN – Page #26-27**

BACKGROUND:

The 2003Excise Tax Revenue Bond fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

1. Appropriate investment pool earnings from the appropriate revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2002A EXCISE TAX REVENUE REFUNDING & IMPROVEMENT BONDS (S/F 31S)**

**PROPOSED BUDGET BOOK – Page #20-21
ON SCREEN – Page #28-29**

BACKGROUND:

The 2002A ETR Refunding and Improvement Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2002A CAPITAL IMPROVEMENT REVENUE BONDS (S/F 31T)**

**PROPOSED BUDGET BOOK – Page #22-23
ON SCREEN – Page #30-31**

BACKGROUND:

The 2002A Capital Improvement Revenue Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2002 LOCAL GOVT SALES TAX REFUNDING & IMPROVEMENT BONDS (S/F 31V)**

**PROPOSED BUDGET BOOK – Page #24-25
ON SCREEN – Page #32-33**

BACKGROUND:

The 2002 Local Government Sales Tax Refunding and Improvement Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2002B EXCISE TAX REVENUE BONDS - SHANDS (S/F 31W)**

**PROPOSED BUDGET BOOK – Page #26-27
ON SCREEN – Page #34-35**

BACKGROUND:

The 2002B ETR (Shands) Bond Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
JAX RECREATION & ENVIRONMENTAL LAND ACQ (S/F 324)**

**PROPOSED BUDGET BOOK – Page #30-31
ON SCREEN – Page #38-39**

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.

REVENUE:

Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendations below.

EXPENDITURES:

Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project. See Recommendation #2 below.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

1. Since this is an All Years fund and a transfer from fund balance was used in a prior year as a funding source, we recommend first appropriating investment pool earnings to correct the prior transfer from fund balance. This will result in an appropriation of \$525,000. This has no effect on Special Council Contingency.
2. After addressing the transfer from fund balance in Recommendation #1, appropriate remaining investment pool earnings from the correct revenue line item (subobject). This reduces the capital appropriation for roadway resurfacing by \$517,259 to \$517,248. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2009 AUTHORIZED CAPITAL PROJECTS (S/F 327)**

**PROPOSED BUDGET BOOK – Page #32-33
ON SCREEN – Page #40-41**

BACKGROUND:

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

REVENUE:

Intra-Governmental Services

1. Other Sources

- The decrease is a result of the Parks Management project being funded in FY 2013/14 under the purview of IT.

Non-Departmental / Fund Level Activities

2. Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

Parks, Recreation & Community Services

3. Other Sources

- The decrease is a result of a multiple Parks projects being funded in FY 2013/14 with project transfers.

Public Works

4. Other Sources

- The increase is a result of project transfers from Public Works capital accounts to fund projects in FY 2013/14.
- Within the net appropriation of zero, two proposed project transfers are included as detailed in the tables below. Negative amounts in the tables represent de-appropriation of previously approved funding (the first table is previous banking fund borrowing) that is being transferred to another capital project. The transfer of proposed banking fund borrowing may require bond counsel approval.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-398,639
Willowbranch Creek Bulkhead	398,639

0

Project Title	FY 15 Proposed
Investment Pool Earnings	-150,000
Investment Pool Earnings	150,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2009 AUTHORIZED CAPITAL PROJECTS (S/F 327)**

**PROPOSED BUDGET BOOK – Page #32-33
ON SCREEN – Page #40-41**

EXPENDITURES:

Intra-Governmental Services

1. The decrease is related to the previously mentioned Parks Management project.

Parks, Recreation & Community Services

2. The decrease represents various Park projects that were funded with transfers from the Countywide Parks Upgrade/Maintenance project.

Public Works

3. Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.
- A net appropriation of zero is included in this item as two proposed project transfers as detailed in the tables below. Negative amounts in the table represent de-appropriation of previously approved funding (the first table is banking fund borrowing) that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-398,639
Willowbranch Creek Bulkhead	398,639

0

Project Title	FY 15 Proposed
Facilities Capital Asset Review	-150,000
Facilities Capital Maintenance	150,000

Special Services

4. The increase is a result of project transfers from Special Services capital accounts to fund projects in FY 2013/14.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2009 AUTHORIZED CAPITAL PROJECTS (S/F 327)**

**PROPOSED BUDGET BOOK – Page #32-33
ON SCREEN – Page #40-41**

RECOMMENDATIONS:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2010 GENERAL CAPITAL PROJECTS (S/F 328)**

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

BACKGROUND:

The 2010 General Capital Projects Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Non-Departmental / Fund Level Activities

1. Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

Public Works

2. Other Sources

- The net appropriation of zero is two proposed project transfers detailed in the tables below. Negative amounts in the tables represent de-appropriation of previously approved funding (the first table is previous banking fund borrowing) that is being transferred to another capital project. This banking fund transfer may require bond counsel approval.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-1,100,000
Willowbranch Creek Bulkhead	1,100,000

0

Project Title	FY 15 Proposed
Investment Pool Earnings	-391,361
Investment Pool Earnings	391,361

EXPENDITURES:

Public Works

1. Capital Outlay

- This is a capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.
- There is a net appropriation of zero not shown that is a proposed project transfer detailed in the table below. Negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-1,491,361
Willowbranch Creek Bulkhead	1,491,361

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2010 GENERAL CAPITAL PROJECTS (S/F 328)**

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

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2012 AUTHORIZED CAPITAL PROJECTS (S/F 32A)**

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

BACKGROUND:

The 2012 Authorized Capital Projects Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Public Works

Other Sources

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project. This transfer may require bond counsel approval.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-610,000
Willowbranch Creek Bulkhead	610,000

EXPENDITURES:

Public Works

Capital Outlay

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-610,000
Willowbranch Creek Bulkhead	610,000

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2013 AUTHORIZED CAPITAL PROJECTS (S/F 32B)**

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

BACKGROUND:

The 2013 Authorized Capital Projects Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Public Works

Other Sources

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project. This transfer may require bond counsel approval.

0

Project Title	FY15 Proposed
St Johns River Bulkhead	-1,000,000
Countywide Bulkhead Replacement	1,000,000

EXPENDITURES:

Public Works

Capital Outlay

- The net appropriation of zero is a proposed project transfer detailed in the table below. Negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead	-1,000,000
Countywide Bulkhead Replacement	1,000,000

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2015 AUTHORIZED CAPITAL PROJECTS (S/F 32D)**

**PROPOSED BUDGET BOOK – Page #40-44
ON SCREEN – Page #48-52**

BACKGROUND

This fund currently houses the FY 2014/15 proposed Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4b as well as pay-go funds transferred from other funds for FY 2014/15 proposed CIP projects.

REVENUE

1. Other Sources
 - The increase of \$99,752,712 represents FY 2014/15 proposed borrowing for the CIP and is detailed in the table below.
2. Transfers From Other Funds
 - The increase of \$1,250,000 represents a transfer from the Metropolitan Park Maintenance trust fund (SF 1D4) of \$250,000 to fund the Metropolitan Park Pavilion project and a transfer from the JSO federal forfeiture trust (SF 64E) of \$1,000,000, to partially fund the Range Office / Training Building.
3. Miscellaneous Revenue
 - The increase of \$125,000 is due to a contribution from a private source to help fund a portion of the Touchton Road Park project. See recommendation #1 below.
4. Intergovernmental Revenue
 - The increase of \$100,000 is due to a contribution from the Department of Transportation to fund a portion of the US 1 water and sidewalk improvement project. See recommendation #2 below.

EXPENDITURES

1. Capital Outlay
 - The table below details the project and project amounts:

Downtown Investment Authority	14,303,200
Project Title	FY 2014/15 Proposed
Downtown Street & Lighting Improvements	750,000
Downtown Enhancements-Improved Wayfarer Signage	750,000
Downtown Traffic Improvements - Two Way Streets	1,003,200
Jacksonville Landing	11,800,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2015 AUTHORIZED CAPITAL PROJECTS (S/F 32D)**

**PROPOSED BUDGET BOOK – Page #40-44
ON SCREEN – Page #48-52**

Fire and Rescue	3,800,000
Project Title	FY 2014/15 Proposed
Fire Station 56 Relocation	3,800,000

Office of Economic Development	1,000,000
Project Title	FY 2014/15 Proposed
Jax Port	1,000,000

Office of the Sheriff	3,115,000
Project Title	FY 2014/15 Proposed
Range Office/Training Building	3,115,000

Parks, Recreation, and Community Services	7,828,472
Project Title	FY 2014/15 Proposed
Metropolitan Park Pavilion	250,000
Hammond Park Improvements	400,000
Alberts Field - Improvements	250,000
Blue Cypress Pool and Park	120,000
Blue Cypress - Boardwalk	658,472
Equestrian Center	350,000
Touchton Road Park	1,600,000
Huguenot Park - Entrance	1,200,000
Countywide Parks- Upgrades/Maintenance Repairs	3,000,000

Public Libraries	759,500
Project Title	FY 2014/15 Proposed
Main Library - Library Café Project	259,500
Main Library - Collaborative Spaces	250,000
Webb Westconnect Branch Library - Children's Center	250,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2015 AUTHORIZED CAPITAL PROJECTS (S/F 32D)**

**PROPOSED BUDGET BOOK – Page #40-44
ON SCREEN – Page #48-52**

Public Works 49,093,540

Project Title	FY 2014/15 Proposed
ADA Compliance - Public Buildings	2,500,000
ADA Compliance - Curb / Ramps	7,500,000
Roadway Widening & Resurfacing	9,972,100
Mary Singleton Senior Center - Renovation	400,000
Tactical Support Facility - Roof System	128,528
Fire Station #4 - Roof Replacement/ Waterproofing	181,167
Charlie Joseph Senior Center - Renovation	390,000
Public Buildings - Roofing	700,000
Police Memorial Building - Backup Chiller	126,745
Jax Beach Pier	250,000
Baseball Grounds - Soccer Conversion	300,000
Pretrial Detention Facility - Stair and Shower	500,000
Pretrial Detention Facility - Water Lines Repipe	800,000
Old County Courthouse - Remediation/Demolition	4,200,000
Capital Facilities Maintenance	1,100,000
Land Acquisition - Moncrief & 13th Evaluation	200,000
Riverview Senior Center - Renovation	270,000
Convention Center - Fire Alarm Replacement	400,000
Lone Star Road - Extension	750,000
Five Points Project - Improvements	750,000
Old San Jose Blvd. Improvements	30,000
Curb and Gutter Petition - Robinson's Addition	250,000
Sidewalk Construction and Repair	5,920,000
Intersection Improvements, Bridge, Misc. Construction	5,400,000
US-1 Water and Sidewalk Improvements	3,075,000
Northbank Riverwalk & Bulkhead Repair	3,000,000

Regulatory Compliance 21,328,000

Project Title	FY 2014/15 Proposed
Jax Ash Sites	12,328,000
Countywide Environmental Compliance	6,000,000
BMAP Water Quality Credit Trading	3,000,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2015 AUTHORIZED CAPITAL PROJECTS (S/F 32D)**

**PROPOSED BUDGET BOOK – Page #40-44
ON SCREEN – Page #48-52**

EMPLOYEE CAP CHANGES

There are no employees assigned to this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

1. We recommend moving the Contribution from Private Source for the Touchton Road Project to the correct account. This has no effect on the Special Council Contingency.
2. We recommend removing the \$100,000 Department of Transportation grant for the US-1 Water and Sidewalk Improvements project as this grant has not yet been received. This will also reduce the capital expenditure line item for this project by \$100,000. This has no effect on the Special Council Contingency.
3. Allow the Council Auditor's Office, the Office of General Counsel and the Budget Office to make the necessary changes to the proposed projects to reflect the actions of the Finance Committee.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
TAX INCREMENT DISTRICT CAPITAL PROJECTS (S/F 32T)**

**PROPOSED BUDGET BOOK – Page #45-46
ON SCREEN – Page #53-54**

BACKGROUND:

This fund is used to house capital projects that are funded by the various Tax Increment Districts. The FY 2014/15 appropriation was authorized on 2012-492-E using funds transferred from the JIA area tax increment district fund (S/F 185) with a maximum indebtedness of \$3.4 million and all funding being paid to Roadway Builder as detailed in 2012-492-E.

REVENUE:

Transfer From Other Funds

- This amount represents a transfer from JIA Area Tax Increment District (SF 185) pursuant to 2012-492-E.

EXPENDITURES:

Capital Outlay

- Residual funding from the JIA CRA (SF 185) is being used to fund the JIA North Access Road pursuant to ordinance 2012-492-E.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

NOTE:

Ordinance 2012-492-E authorized appropriation of up to \$3.4 million annually of available JIA/CRA tax increment district funds (unless no other JIA/CRA planned projects are funded in a given year in which case more funds could be allocated from the JIA/CRA in such a year) for a maximum \$10 million to fund the North Access Road project. The JIA/CRA has a Cash Carryover in the FY 2014/15 proposed budget of \$1,522,317 that could be used to further contribute to the North Access Road project.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
FL INLAND NAVIGATION DISTRICT GRANTS (S/F 331)**

**PROPOSED BUDGET BOOK – Page #47-48
ON SCREEN – Page #55-56**

BACKGROUND:

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

REVENUE:

Non-Departmental / Fund Level Activities

1. The decrease is a result of budgeting investment pool earnings in the Parks, Recreation & Community Services portion of this budget. See Recommendation #1 below.

Parks, Recreation & Community Services

1. 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. See Recommendation #2 below.
2. Miscellaneous Revenue
 - The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to pay the match portion of the F.I.N.D grants. See Recommendation #1 below.

EXPENDITURES:

1. Capital Outlay
 - This represents the project amounts to be funded via Florida Inland Navigation District grants and matching funds as approved by Council in Resolution 2014-22-A authorizing the Mayor to apply for FY 2014/15 F.I.N.D. grants. The table below details the project and project amounts for all funding sources:

Project	Investment Earnings Appropriation	FIND Grant Amount	Project Cost
Pottsburg Creek Dredge	\$450,000	\$375,000	\$825,000
Ortega River Mooring Field and Channel	\$180,000	\$150,000	\$330,000
Exchange Island Docks & Pavilion	\$135,900	\$113,250	\$249,150
Sisters Creek Marina/Boat Ramp Redesign	\$123,840	\$103,200	\$227,040
County Dock Road Boat Ramp	\$61,200	\$51,000	\$112,200
Northbank Riverwalk and Bulkhead Repairs	\$85,680	\$71,400	\$157,080
Arlington Lions Club Boardwalk	\$126,900	\$105,750	\$232,650
Totals	\$1,163,520	\$969,600	\$2,133,120

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
FL INLAND NAVIGATION DISTRICT GRANTS (S/F 331)**

**PROPOSED BUDGET BOOK – Page #47-48
ON SCREEN – Page #55-56**

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. There are insufficient investment pool earnings to fund the City's match of \$1,163,520. We recommend appropriating investment pool earnings from the correct revenue line item (subobject) which has available earnings in the amount of \$1,098,072. This has no effect on Special Council Contingency.
2. The Administration is requesting a transfer from the Florida Boater Improvement Program (S/F 1D8) to cover the \$65,448 shortfall. This has no effect on Special Council Contingency.
3. Remove appropriation of F.I.N.D. grants and the corresponding appropriation of capital outlay from the Budget. Grants are included as a part of Schedule B1b (Continuation Grants with City Match) and only require MBRC approval once grants are received. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
RIVER CITY RENAISSANCE BOND CONSTRUCTION (S/F 341)**

**PROPOSED BUDGET BOOK – Page #49-50
ON SCREEN – Page #57-58**

BACKGROUND:

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

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2003A EXCISE TAX REVENUE BONDS – PROTON BEAM (S/F 362)**

**PROPOSED BUDGET BOOK – Page #51-52
ON SCREEN – Page #59-60**

BACKGROUND:

The 2003A ETR Bonds (Proton Beam) Fund was established to finance the construction or acquisition of various capital improvements as authorized by the bond authorization.

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2004 EXCISE TAX REVENUE BONDS (S/F 363)**

**PROPOSED BUDGET BOOK – Page #53-54
ON SCREEN – Page #61-62**

BACKGROUND

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

REVENUE

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Since this is an All Years fund and a transfer from fund balance was used in a prior year as a funding source, we recommend first appropriating investment pool earnings to correct the prior transfer from fund balance. This will result in an appropriation of \$310,992 with funds remaining available for the proposed appropriation. This has no effect on Special Council Contingency.
2. Appropriate remaining investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
EXCISE TAX REVENUE BONDS – RIVER CITY MARKETPLACE (S/F 364)**

**PROPOSED BUDGET BOOK – Page #55-56
ON SCREEN – Page #63-64**

BACKGROUND:

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

REVENUE:

Miscellaneous Revenue

- This amount represents the interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project. See Recommendation #1 below.

EXPENDITURES:

Capital Outlay

- This is the capital expenditure used to pay a portion of the overall roadway resurfacing CIP project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

1. Appropriate investment pool earnings from the correct revenue line item (subobject) which has the available earnings to support the appropriation. This has no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
SOLID WASTE GENERAL CAPITAL PROJECTS (S/F 44K)**

**PROPOSED BUDGET BOOK – #59 – 60
ON SCREEN – Page #67 – 68**

BACKGROUND:

This fund houses the FY 2014/15 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4b.

REVENUE:

Other Sources:

- The funding in other sources represents FY 2014/15 proposed borrowing for the CIP and is detailed in the table below.

EXPENDITURES:

Capital Outlay:

- This \$6,677,000 represents the budgeted second year cost to complete construction and purchase equipment to convert Solid Waste Landfill methane gases collected from City owned landfills into vehicle ready compressed natural gas (CNG) fuel. Total project cost was estimated to be \$12,083,000.
- The proposed \$43,000,000 request will fund engineering, design, and construction of an expansion cell at Trail Ridge landfill on the remaining available acres. The project is estimated to create 25 to 30 years of additional landfill capacity.
- The table below details the projects and project amounts:

\$49,677,000

Project	Project Title	FY 15 Proposed
SW0001 02	Compressed Natural Gas Conversion	6,677,000
SW0005 06	Trail Ridge Landfill Expansion	43,000,000

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2014/15 BUDGET
STORMWATER SERVICES – CAPITAL PROJECTS (S/F 462)**

**PROPOSED BUDGET BOOK – PAGE # 61 – 62
ONLINE PAGE - # 69 – 70**

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 seventh year of financing stormwater capital projects within this subfund.

REVENUES:

Non-Departmental/Fund Level Activities:

1. Transfers from Other Funds:

- The 5,837,152 transfer is from the Stormwater Services operating budget. The \$1,605,871 decrease is the result of higher expenses in Stormwater Services sub-fund 461 which reduces additional funds for capital projects. This shows a 21.6% reduction in Pay-Go funds available for Capital projects.

Public Works:

1. Other Sources:

- The Banking Fund will provide \$7,744,500 or approximately 57 percent of the funding needed for the Stormwater capital projects planned for FY 2014/15 as seen within Budget Ordinance Schedule B4b.

EXPENDITURES:

1. Capital Outlay:

- The Capital Outlay line accounts for Stormwater-related CIP to be undertaken in FY 15. Funding provides for the following Stormwater capital projects, also seen within Budget Ordinance Schedule A – 1.

PWCP462SD - PW0072 - 01 - Drainage System Rehabilitation	3,894,652 *
PWCP462SD - PW0768 - 01 - Champlain Road Drainage Improvements	140,000 *
PWCP462SD - PW0769 - 01 - Collen Road North Drainage Improvements	140,000 *
PWCP462SD - PW0770 - 02 - Highway Avenue Fabriform Failure Repair	320,000 *
PWCP462SD - PW0771 - 02 - Hobart Avenue Drainage Improvements	202,000 *
PWCP462SD - PW0772 - 02 - Knights Ln. at Sam Rd Drainage Improvements	400,000 *
PWCP462SD - PW0773 - 01 - Margate Drive Drainage Improvements	205,000 *
PWCP462SD - PW0774 - 01 - Nolan Street Drainage Improvements	208,000 *
PWCP462SD - PW0775 - 01 - Reed Street Drainage Improvements	327,500 *
PWCP462SD - PW0382 - 02 Crystal Springs Area Drainage	2,700,000
PWCP462SD - PW0740 - 02 New Stormwater Improvement	2,500,000
PWCP462SD - PW0708 - 01 LaSalle Street Outfall	2,000,000
PWCP462SD - PW0767 - 01 Red Bay Sediment Basin Dredging	544,500
TOTAL	<u>\$ 13,581,652</u>

* Indicates Pay-Go Capital Projects for FY 2014/15

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2014/15 BUDGET
STORMWATER SERVICES – CAPITAL PROJECTS (S/F 462)**

**PROPOSED BUDGET BOOK – PAGE # 61 – 62
ONLINE PAGE - # 69 – 70**

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

ADMINISTRATION REQUEST

1. The Administration is requesting to add to the proposed Banking Fund budget the two projects below.

- a. \$3,000,000 for a new project – Septic Tank Phase Out
- b. \$2,500,000 for an addition to a proposed project – New Stormwater Improvement

These additions would do the following:

- a. Increase Banking Fund borrowing by \$5.5 million.
- b. Increase the authorized projects and capital expenditures in Stormwater Services – Capital Projects (462) by the \$5.5 million increase.
- c. Increase the Banking Fund debt repayments in Stormwater Services (461) by \$16,500. Offset by a decrease to another expenditure.
- d. Increase the transfer out of Banking Fund (592) by \$16,500 and the corresponding transfer in to the new proposed debt issuance (59J) to make the debt service payment.
- e. Adjust the CIP schedule for the \$5.5 million increase.

This would have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #147-148
ON SCREEN – Page #155-156**

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.

REVENUE

1. Charges for Services
 - This revenue item represents the repayment of debt from user departments into the Banking Fund.
2. Other Sources
 - This amount represents the FY 2014/15 proposed new borrowing as detailed in Schedule B4.

EXPENDITURES

Finance

1. Other Operating Expenses
 - This amount represents the cost of administering the Banking Fund for FY 2014/15. The reduction of \$267,414 is due to a decrease in the fee for the City's letter of credit.
2. 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.
3. Payments to Fiscal Agents
 - This amount is the FY 2014/15 proposed new loan amounts to be borrowed.

Non-Departmental / Fund Level Activities

4. 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 to the maturation of the bond amortization schedules.

BANKING FUND DETAIL

The table below contains a detailed listing of the new items to be financed through the Banking Fund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #147-148
ON SCREEN – Page #155-156**

Area	Project Name	Debt	Proceeds
General Fund / GSD (SF 011)	Downtown Street & Lighting Improvements		750,000
General Fund / GSD (SF 011)	Downtown Enhancements-Improved Wayfarer Signage		750,000
General Fund / GSD (SF 011)	Downtown Traffic Improvements - Two Way Streets		1,003,200
General Fund / GSD (SF 011)	Jacksonville Landing		11,800,000
General Fund / GSD (SF 011)	Jax Ash Sites		12,328,000
General Fund / GSD (SF 011)	Countywide Environmental Compliance		6,000,000
General Fund / GSD (SF 011)	BMAP Water Quality Credit Trading		3,000,000
General Fund / GSD (SF 011)	Fire Station 56 Relocation		3,800,000
General Fund / GSD (SF 011)	Self Contained Breathing Apparatus		7,000,000
General Fund / GSD (SF 011)	Jax Port		1,000,000
General Fund / GSD (SF 011)	Main Library - Library Café Project		259,500
General Fund / GSD (SF 011)	Main Library - Collaborative Spaces		250,000
General Fund / GSD (SF 011)	Webb Westconnect Branch Library - Children's Center		250,000
General Fund / GSD (SF 011)	Mary Singleton Senior Center - Renovation		400,000
General Fund / GSD (SF 011)	Tactical Support Facility - Roof System		128,528
General Fund / GSD (SF 011)	Fire Station #4 - Roof Replacement/ Waterproofing		181,167
General Fund / GSD (SF 011)	Charlie Joseph Senior Center - Renovation		390,000
General Fund / GSD (SF 011)	Public Buildings - Roofing		700,000
General Fund / GSD (SF 011)	Police Memorial Building - Backup Chiller		126,745
General Fund / GSD (SF 011)	Jax Beach Pier		250,000
General Fund / GSD (SF 011)	Baseball Grounds - Soccer Conversion		300,000
General Fund / GSD (SF 011)	Pretrial Detention Facility - Stair and Shower		500,000
General Fund / GSD (SF 011)	Pretrial Detention Facility - Water Lines Repipe		800,000
General Fund / GSD (SF 011)	Old County Courthouse - Remediation/Demolition		4,200,000
General Fund / GSD (SF 011)	Capital Facilities Maintenance		1,100,000
General Fund / GSD (SF 011)	ADA Compliance - Public Buildings		2,500,000
General Fund / GSD (SF 011)	Land Acquisition - Moncrieff & 13th Evaluation		200,000
General Fund / GSD (SF 011)	Riverview Senior Center - Renovation		270,000
General Fund / GSD (SF 011)	Convention Center - Fire Alarm Replacement		400,000
General Fund / GSD (SF 011)	Roadway Widening & Resurfacing		9,972,100
General Fund / GSD (SF 011)	Lone Star Road - Extension		750,000
General Fund / GSD (SF 011)	Five Points Project - Improvements		750,000
General Fund / GSD (SF 011)	Old San Jose Blvd. Improvements		30,000
General Fund / GSD (SF 011)	Curb and Gutter Petition - Robinson's Addition		250,000
General Fund / GSD (SF 011)	Sidewalk Construction and Repair		5,920,000
General Fund / GSD (SF 011)	Intersection Improvements, Bridge, Misc. Construction		5,400,000
General Fund / GSD (SF 011)	US-1 Water and Sidewalk Improvements		2,975,000
General Fund / GSD (SF 011)	ADA Compliance - Curb / Ramps		7,500,000
General Fund / GSD (SF 011)	Northbank Riverwalk & Bulkhead Repair		3,000,000
General Fund / GSD (SF 011)	Hammond Park Improvements		400,000
General Fund / GSD (SF 011)	Alberts Field - Improvements		250,000
General Fund / GSD (SF 011)	Blue Cypress Pool and Park		120,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #147-148
ON SCREEN – Page #155-156**

Area	Project Name	Debt	Proceeds
General Fund / GSD (SF 011)	Blue Cypress - Boardwalk		658,472
General Fund / GSD (SF 011)	Equestrian Center		350,000
General Fund / GSD (SF 011)	Touchton Road Park		1,475,000
General Fund / GSD (SF 011)	Huguenot Park - Entrance		1,200,000
General Fund / GSD (SF 011)	Countywide Parks- Upgrades/Maintenance Repairs		3,000,000
General Fund / GSD (SF 011)	Range Office/Training Building		2,115,000
Stormwater	Red Bay Sediment Basin Dredging		544,500
Stormwater	LaSalle Street Outfall		2,000,000
Stormwater	New Stormwater Improvement		2,500,000
Stormwater	Crystal Springs Area Drainage		2,700,000
Solid Waste	CNG Conversion - East & North Landfills		6,677,000
Solid Waste	Trail Ridge Landfill Expansion		43,000,000
Fleet	Fleet Replacement		34,843,045
Information Technology	Fire Station Paging		3,000,000
Information Technology	Radio - JSO/JFRD Mobile Refresh		8,394,917
Information Technology	Technology Replacement		19,668,423
	Totals		230,080,597

EMPLOYEE CAP CHANGES

There are no employees assigned to this subfund.

SERVICE LEVEL CHANGES

The proposed borrowing represents the largest increase in borrowing since the inception of the banking fund.

COMMENTS

Budget Ordinance 2013-756-E removed \$195,000 of funding from the Ed Ball building and transferred it to the Gateway Mall / Early Voting / TC Call Center. See recommendation #1 below.

RECOMMENDATIONS

1. Attach revised Schedule B4 to properly reflect the Prior All Years' Budget.
2. Attach Revised Schedule B4b to reflect correct project names and numbers.
3. 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.

These recommendations have no impact to Special Council Contingency.

FY 15 Banking Fund Detail
By Project / Activity

Indexcode	Project Name	Prior All Years Budget	Transfers / Adjustments	FY 15 New Borrowing	All Years Budget	FY 15 Payment	Removal of Excess Capacity	Amended All Years Budget
CIP - JXMS011BKFN	Sch B4b - Capital Impr Projects	325,262,410		99,752,712	425,015,122	21,575,848	0	425,015,122
CIP - JXMS441BKFN	Sch B4b - Solid Waste Projects	5,406,000		49,677,000	55,083,000	65,455	0	55,083,000
CIP - JXMS461BKFN	Sch B4b - Stormwater Projects	45,065,259		7,744,500	52,809,759	2,724,416	0	52,809,759
CIP - JXMS534BKFN	Sch B4b - Radio System	21,000,000			21,000,000	3,151,234	0	21,000,000
CIP - PWPB5A1BALL	Sch B4b - Ed Ball Building	16,069,876			16,069,876	1,324,664	0	16,069,876
CIP - SERE011	Sch B4b - EVIDS Equipment Purchase	1,600,000			1,600,000	93,769	0	1,600,000
CCDE011AD	Creston System and various projects	298,245			298,245	0	0	298,245
FRFO011AS	Compressors for SCBA equipment	223,655			223,655	37,917	0	223,655
FRFO011AS	Fire capital equipment	394,901			394,901	3,676	0	394,901
FRFO011AS	Thermal Imaging Cameras	69,964			69,964	11,862	0	69,964
FRFO011FO	Equip for Apparatus - F9 District Chief	9,799			9,799	0	0	9,799
FRFO011FO	Self Contained Breathing Apparatus	0		7,000,000	7,000,000	969,792	0	7,000,000
FRD0011	CAD replacement (ord 2009-54-E)	1,556,321			1,556,321	331,960	0	1,556,321
FRRS011	AutoPulse - CPR/Compression Device	599,900			599,900	0	0	599,900
FRRS011	Cardiac Monitor	3,349,029			3,349,029	72,668	0	3,349,029
FRRS011	Equip for Apparatus-Rescue 25, 49 & 54	194,625			194,625	43,539	0	194,625
FRRS011	Mobile Data Terminal (MDT) Refresh FY14	340,000			340,000	80,750	0	340,000
JXSF011POL	Ash Settlement Payment	23,380,000			23,380,000	2,071,353	0	23,380,000
OPFM511	Fueling Station - 609 St Johns Bluff Rd	384,450			384,450	62,295	0	384,450
OPFM512	Sch B4c - Fleet Replacement	17,605,894		34,843,045	52,448,939	4,599,000	16,429,405	36,019,534
OPIT534	P25 Radio - Fire Station Paging	0		3,000,000	3,000,000	178,125	0	3,000,000
OPIT534	P25 Radio - JSO/JFRD Mobile Refresh	0		8,394,917	8,394,917	630,868	0	8,394,917
OPIT534JEA	First Coast Radio Buyout (2011-756-E)	8,547,456			8,547,456	1,192,433	0	8,547,456
OPIT536	Sch B4a - Technology Replacement	4,426,278		19,668,423	24,094,701	997,772	0	24,094,701
PDBZ159AD	Building Inspection Capital Repayment (ord 2009-445-E)	5,979,181			5,979,181	268,696	0	5,979,181
PWPB5A1HB	Haverly Building (ord 2013-187-E)	14,315,088			14,315,088	1,330,559	0	14,315,088
SEEL011	Voting Machines	1,244,546			1,244,546	0	0	1,244,546
SERE011	Automark Voter Assistance Terminals	1,930,000			1,930,000	0	0	1,930,000
SHAD011	CAD replacement (ord 2009-54-E)	205,140			205,140	45,324	0	205,140
SHAD011	FY10 Replacement Servers (30)	257,240			257,240	0	0	257,240
SHAD011	FY11 Replacement Laptop	747,933			747,933	82,223	0	747,933
SHAD011	FY11 Servers and Network Equipment	197,946			197,946	27,271	0	197,946
SHAD011	FY11 Telecom Equipment Refresh	183,960			183,960	62,566	0	183,960
SHAD011	Livescan Equipment Upgrade	334,320			334,320	0	0	334,320
SHPO011PSI	Laptops for Police Cruisers (FY10)	117,978			117,978	209	0	117,978

FISCAL YEAR 2014-2015 IT SYSTEM DEVELOPMENT CAPITAL PROJECTS

Banking Fund 19,668,423
Pay-Go 53,400
19,721,823

Project Number	Indexcode	Project Name	Prior All Years Budget	Removal of Excess Capacity	FY 15 New Projects	Amended All Years Budget	FY 15 Payment	Carryover
IT0601 04	OPIT531CS	Maximo (Tivoli) - Upgrade and Expansion	0		1,000,000	1,000,000	50,834	0
IT0804 02	MAPA011	Consolidation of Citywide Websites - COJ.net (FY14)	200,000			200,000	19,417	200,000
IT0804 02	MAPA011	Consolidation of Citywide Websites - COJ.net (FY15)	0		300,000	300,000	29,126	0
IT0807 03	OPIT531CS	Duval Maps / GIS Upgrade	0		290,900	290,900	28,242	0
IT0809 04	OPIT531CS	SAN Disk Replacement	657,300			657,300	200,477	0
ITC002 01	OPIT531CS	Network Equipment Replacement	0		293,550	293,550	18,999	0
ITC002 06	OPIT531CS	Server Equipment Replacement	0		170,000	170,000	7,226	0
ITC002 07	OPIT531CS	Virtual Server Equipment Replacement	0		300,000	300,000	38,250	0
ITCAD1 01	OPIT531CS	CAD - 911 Call System Replacement	0		780,000	780,000	59,476	0
ITDS01 05	OPIT531CS	Enterprise Document Mgmt Solution	898,628			898,628	274,082	705,656
ITDS01 06	OPIT531CS	Enterprise Document Mgmt Solution - Phase II	0		719,100	719,100	54,832	0
ITEA01 01	OPFM512AD	Enterprise Auto Vehicle Locator (FY14)	535,000			535,000	81,587	371,710
ITEA01 01	OPFM512AD	Enterprise Auto Vehicle Locator (FY15)	0		535,000	535,000	81,587	0
ITEF01 01	OPIT531CS	Enterprise Financial/Resource Mgmt - Requirements Gathering	425,400			425,400	0	173,316
ITEF01 02	OPIT531CS	Enterprise Financial / Resource Mgmt Solution	0		11,800,000	11,800,000	0	0
ITEP01 01	OPIT531CS	Enterprise Permit Management Solution	0		2,744,873	2,744,873	0	0
ITES01 01	OPIT531CS	Enterprise Customer Relationship Mgmt Solution	110,000		550,000	660,000	0	110,000
ITFM01 01	OPFM511FS	EJ Ward System Upgrade / Technology Improvements	0		53,400	53,400	53,400	0
ITPB01 03	PWPB5A1SJ	Wi-Fi Upgrade - St. James Building	0		185,000	185,000	35,921	0

FY 15 CAPITAL IMPROVEMENT PROJECTS FUNDED VIA BANKING FUND BORROWING

Projects Funded Via General Fund - GSD Sources

99,752,712

Dept	Indexcode	Project No	Project Name	Debt Proceeds
DI	DICP32D	PW0315 01	Downtown Street & Lighting Improvements	750,000
DI	DICP32D	PW0519 03	Downtown Enhancements-Improved Wayfarer Signage	750,000
DI	DICP32D	PW0555 02	Downtown Traffic Improvements - Two Way Streets	1,003,200
DI	DICP32D	PW0779 01	Jacksonville Landing	11,800,000
ER	ERAS32DAS	ERR002 01	Jax Ash Sites	12,328,000
ER	ERAS32DMP	ERR005 01	Countywide Environmental Compliance	6,000,000
ER	ERCP32DBMAP	PR0240 02	BMAP Water Quality Credit Trading	3,000,000
FR	FRCP32DFS	FR0044 02	Fire Station 56 Relocation	3,800,000
JE	JEC32D	PW0781 01	Jax Port	1,000,000
PL	PLCP32DF5710	PL0009 03	Main Library - Library Café Project	259,500
PL	PLCP32DF5710	PL0009 05	Main Library - Collaborative Spaces	250,000
PL	PLCP32DF5710	PL0020 02	Webb Westconnect Branch Library - Children's Center	250,000
PW	PWCP32DPB519	CS0005 02	Mary Singleton Senior Center - Renovation	400,000
PW	PWCP32DPB519	FR0023 02	Tactical Support Facility - Roof System	128,528
PW	PWCP32DPB519	FR0036 02	Fire Station #4 - Roof Replacement/ Waterproofing	181,167
PW	PWCP32DPB519	PR0563 02	Charlie Joseph Senior Center - Renovation	390,000
PW	PWCP32DPB519	PW0033 01	Public Buildings - Roofing	700,000
PW	PWCP32DPB519	PW0078 04	Police Memorial Building - Backup Chiller	126,745
PW	PWCP32DPB519	PW0348 01	Jax Beach Pier	250,000
PW	PWCP32DPB519	PW0415 15	Baseball Grounds - Soccer Conversion	300,000
PW	PWCP32DPB519	PW0565 06	Pretrial Detention Facility - Stair and Shower	500,000
PW	PWCP32DPB519	PW0565 07	Pretrial Detention Facility - Water Lines Repipe	800,000
PW	PWCP32DPB519	PW0577 02	Old County Courthouse - Remediation/Demolition	4,200,000
PW	PWCP32DPB519	PW0677 01	Capital Facilities Maintenance	1,100,000
PW	PWCP32DPB519	PW0755 01	ADA Compliance - Public Buildings	2,500,000
PW	PWCP32DPB519	PW0778 01	Land Acquisition - Moncrieff & 13th Evaluation	200,000
PW	PWCP32DPB519	PW0780 01	Riverview Senior Center - Renovation	270,000
PW	PWCP32DPB519	SC0001 03	Convention Center - Fire Alarm Replacement	400,000
PW	PWCP32DRD549	PW0070 01	Roadway Widening & Resurfacing	9,972,100
PW	PWCP32DRD549	PW0254 02	Lone Star Road - Extension	750,000
PW	PWCP32DRD549	PW0502 02	Five Points Project - Improvements	750,000
PW	PWCP32DRD549	PW0782 01	Old San Jose Blvd. Improvements	30,000
PW	PWCP32DSD541	PW0051 02	Curb and Gutter Petition - Robinson's Addition	250,000
PW	PWCP32DSD541	PW0360 01	Sidewalk Construction and Repair	5,920,000
PW	PWCP32DSD541	PW0381 01	Intersection Improvements, Bridge, Misc. Construction	5,400,000
PW	PWCP32DSD541	PW0737 02	US-1 Water and Sidewalk Improvements	2,975,000
PW	PWCP32DSD541	PW0755 05	ADA Compliance - Curb / Ramps	7,500,000
PW	PWCP32DVP519	PW0076 01	Northbank Riverwalk & Bulkhead Repair	3,000,000

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
RP	RPCP32DF5720	CC0047 02	Hammond Park Improvements	400,000
RP	RPCP32DF5720	PR0065 03	Alberts Field - Improvements	250,000
RP	RPCP32DF5720	PR0093 03	Blue Cypress Pool and Park	120,000
RP	RPCP32DF5720	PR0093 07	Blue Cypress - Boardwalk	658,472
RP	RPCP32DF5720	PR0118 03	Equestrian Center	350,000
RP	RPCP32DF5720	PR0375 01	Touchton Road Park	1,475,000
RP	RPCP32DF5720	PR0443 03	Huguenot Park - Entrance	1,200,000
RP	RPCP32DF5720	PR0597 01	Countywide Parks- Upgrades/Maintenance Repairs	3,000,000
SH	SHCP32DF5210	SH0021 01	Range Office/Training Building	2,115,000

Stormwater Projects
7,744,500

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
PW	PWCP462SD	PW0767 01	Red Bay Sediment Basin Dredging	544,500
PW	PWCP462SD	PW0708 01	LaSalle Street Outfall	2,000,000
PW	PWCP462SD	PW0740 02	New Stormwater Improvement	2,500,000
PW	PWCP462SD	PW0382 02	Crystal Springs Area Drainage	2,700,000

Solid Waste Projects
49,677,000

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
PW	PWSW44K	SW0001 02	CNG Conversion - East & North Landfills	6,677,000
PW	PWSW44K	SW0005 06	Trail Ridge Landfill Expansion	43,000,000

FY 14-15 VEHICLE REPLACEMENTS		FY 15	Full Year
	Capital	Payment	Cost
	Pay-As-You-Go (pay-go):	11,821,797	2,018,738
	Borrowing (Banking Fund):	<u>27,898,680</u>	<u>2,770,352</u>
		39,720,477	4,789,090
			10,168,234

This schedule contains the vehicles that will be replaced in FY15 as approved by Council. In order to receive the replacement vehicle the "old vehicle" as stated here by vehicle number must be turned in. Any changes to the vehicle cap are detailed above. There are also vehicle swaps on this list. This schedule gives Fleet Management the authority to make said swap as detailed here. Any changes to this schedule will have a financial impact in FY15.

			39,720,477	4,789,090	10,168,234
Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
ERAC011	8849-10	Dog Truck	32,600	4,611	7,906
ERCC011CE	8572-10	Sedan - Full Size	18,017	2,549	4,369
ERCC011CE	8573-10	Sedan - Full Size	18,017	2,549	4,369
ERCC011CP	3557-20	Pickup Truck	19,608	2,774	4,755
EREQ011WQWP2	8084-10	Pickup Truck - Extended Cab (re	27,572	3,901	6,686
FRFO011FO	3060-20	Pickup Truck	21,166	2,994	5,133
FRFO011FO	3332-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3333-20	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3334-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3335-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3336-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3338-20	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3339-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3340-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3343-20	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3345-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3347-20	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3348-20	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3349-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3355-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	3748-20	Pickup Truck - Extended Cab (re	33,804	4,782	8,198
FRFO011FO	4003-20	Fire Truck - Ladder	925,000	56,078	224,313
FRFO011FO	4262-20	Pickup Truck - Extended Cab	33,804	4,782	8,198
FRFO011FO	4265-20	Boat Engine	19,100	2,702	4,632
FRFO011FO	4266-20	Boat Engine	19,100	2,702	4,632
FRFO011FO	4267-20	Boat Engine	19,600	2,773	4,753
FRFO011FO	4268-20	Boat Engine	19,600	2,773	4,753
FRFO011FO	8273-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8286-10	Fire Truck - Ladder	850,000	51,531	206,125
FRFO011FO	8288-10	Pickup Truck - Crew Cab	29,000	4,102	7,033
FRFO011FO	8290-10	Fire Truck - Tanker	300,000	30,313	72,750
FRFO011FO	8609-10	Pickup Truck - Extended Cab	33,804	4,782	8,198
FRFO011FO	8630-10	Pickup Truck - Extended Cab	33,804	4,782	8,198
FRFO011FO	8632-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8634-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8635-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8637-10	Fire Truck - Pumper	443,600	44,822	107,573

Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
FRFO011FO	8647-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8648-10	Fire Truck - Ladder	850,000	51,531	206,125
FRFO011FO	8649-10	Fire Truck - Ladder	925,000	56,078	224,313
FRFO011FO	8712-10	Fire - Hazmat Vehicle	600,000	60,625	145,500
FRFO011FO	8714-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8715-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8716-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFO011FO	8722-10	Fire - Brush Truck	70,000	9,902	16,975
FRFO011FO	8745-10	Fire Truck - Ladder	725,000	43,953	175,813
FRFO011FO	8746-10	Fire Truck - Ladder	725,000	43,953	175,813
FRFO011JIA	3337-10	Fire Truck - Pumper	443,600	44,822	107,573
FRFP011AD	8294-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8297-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8310-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8356-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8357-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8358-10	Sedan - Full Size	18,111	2,562	4,392
FRFP011AD	8717-10	Sedan - Full Size	18,111	2,562	4,392
FROD011	3388-20	Pickup Truck - Extended Cab	33,804	4,782	8,198
FRRS011	3717-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3718-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3724-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3758-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3759-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3760-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3772-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	3779-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	4104-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	4105-20	Fire Truck - Rescue Unit	150,000	15,156	36,375
FRRS011	4957-20	Pickup Truck - Crew Cab	31,287	4,426	7,587
FRRS011	8061-10	Pickup Truck - 4x4	30,000	4,244	7,275
FRRS011	NEW	All Terrain Vehicle - ATV	15,000	2,122	3,638
FRRS011	NEW	All Terrain Vehicle - ATV	15,000	2,122	3,638
FRRS011	NEW	Jet Ski	12,000	2,183	2,910
FRRS011	NEW	Jet Ski	12,000	2,183	2,910
FRRS011	NEW	Jet Ski	12,000	2,183	2,910
JEJE411ENF	2261-20	Sedan - Mid Size	18,160	2,569	4,404
JEJE411ENF	New	Sedan - Mid Size	18,160	2,569	4,404
MEME011	8209-10	SUV/Crossover - Medical Exam	22,800	3,225	5,529
PAFD015	NEW	Sedan - Mid Size	18,160	2,569	4,404
PDBZ159BI	3315-20	Pickup Truck	21,000	21,000	-
PDBZ159BI	4237-20	Pickup Truck - Extended Cab	21,000	21,000	-
PDBZ159BI	FY14 FTE	Pickup Truck	21,000	21,000	-
PDBZ159BI	FY14 FTE	Pickup Truck	21,000	21,000	-
PDBZ159BI	FY14 FTE	Pickup Truck	21,000	21,000	-
PDBZ159BI	NEW	Pickup Truck	21,000	21,000	-
PDBZ159BI	NEW	Pickup Truck	21,000	21,000	-
PDBZ159BI	NEW	Pickup Truck	21,000	21,000	-
PDBZ159BI	NEW	Pickup Truck	21,000	21,000	-

Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
PDBZ159EI	3312-10	Pickup Truck	21,000	21,000	-
PDBZ159MI	3868-20	Pickup Truck	21,000	21,000	-
PDBZ159PI	3867-10	Pickup Truck	21,000	21,000	-
PDBZ159PI	4247-20	Pickup Truck - Extended Cab	21,000	21,000	-
PDBZ159PI	8597-10	Pickup Truck	21,000	21,000	-
PDDS011	3265-20	Pickup Truck - Extended Cab	21,000	2,971	5,093
PDDS011	3266-20	Pickup Truck - Extended Cab	21,000	2,971	5,093
PDDS011	3296-20	Pickup Truck - Extended Cab	21,000	2,971	5,093
PWGM011	3262-20	Dump Truck	125,326	12,663	30,391
PWGM011	3341-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM011	3344-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM011	3361-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM011	3809-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM011	4312-20	Dump Truck	125,326	12,663	30,391
PWGM011	8008-10	Dump Truck	125,326	12,663	30,391
PWGM011	8009-10	Dump Truck	125,326	12,663	30,391
PWGM011	8331-10	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM011	8916-10	Dump Truck	95,500	9,649	23,159
PWGM011	8918-10	Dump Truck	95,500	9,649	23,159
PWGM011	8926-10	Dump Truck	125,326	12,663	30,391
PWGM461SW	3131-20	Dump Truck	125,326	12,663	30,391
PWGM461SW	3169-20	Excavator	326,050	32,945	79,067
PWGM461SW	3271-20	Dump Truck	125,326	12,663	30,391
PWGM461SW	3275-20	Dump Truck	125,326	12,663	30,391
PWGM461SW	3276-20	Dump Truck	125,326	12,663	30,391
PWGM461SW	3399-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM461SW	3406-20	Dump Truck - Crew Cab	91,100	9,205	22,092
PWGM461SW	8251-10	Excavator	326,050	32,945	79,067
PWGM461SW	8252-10	Excavator	326,050	32,945	79,067
PWGM461SW	8898-10	Vac-Con	350,326	35,398	84,954
PWGM461SW	8899-10	Vac-Con	350,326	35,398	84,954
PWGM461SW	8900-10	Vac-Con	350,326	35,398	84,954
PWGM461SW	8903-10	Excavator	320,334	32,368	77,681
PWGM461SW	8904-10	Excavator	320,334	32,368	77,681
PWGM461SW	8905-10	Excavator	320,334	32,368	77,681
PWGM461SW	8924-10	Dump Truck	125,326	12,663	30,391
PWGM461SW	8925-10	Dump Truck	125,326	12,663	30,391
PWSW441	4759-20	Sedan - Full Size	17,825	2,522	4,323
PWSW441DO	3098-10	Utility Body Truck	29,170	2,948	7,074
PWSW441DO	3510-20	Tractor	111,728	11,290	27,094
PWSW441DO	4540-10	Utility Body Truck	32,359	3,270	7,847
PWSW441DO	8250-10	Pickup Truck	29,170	4,126	7,074
PWSW441DO	NEW	Pickup Truck	19,608	2,774	4,755
PWSW441DO	NEW	Pickup Truck	19,608	2,774	4,755
PWTE011	3623-10	Lift Truck	85,326	12,070	20,691
PWTE011	4038-30	Lift Truck	85,326	12,070	20,691
PWTE011	4039-20	Lift Truck	85,326	12,070	20,691
PWTE011	8611-10	Pickup Truck - Utility Body	29,170	4,126	7,074
RCAH1F6AS	3657-20	21 Passenger Bus	101,520	10,258	24,619

Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
RCAH1F6AS	3803-20	21 Passenger Bus	101,520	10,258	24,619
RPCM011PG	2614-20	Tractor	34,500	5,578	8,366
RPCM011PG	2648-20	Trailer - Bleachers	37,500	6,063	9,094
RPCM011PG	2649-10	Trailer - Bleachers	37,500	6,063	9,094
RPCM011PG	2651-10	Trailer - Bleachers	37,500	6,063	9,094
RPCM011PG	2982-20	Van - Minivan	24,000	3,395	5,820
RPCM011PG	3572-10	Trailer - Chipper/Cutter	67,000	10,831	16,248
RPCM011PG	3733-10	Trailer - Transport (lowboy)	82,000	13,256	19,885
RPCM011PG	3840-20	Trash Truck	95,326	9,632	23,116
RPCM011PG	3906-10	Trailer	1,650	267	400
RPCM011PG	8315-10	Pickup Truck - Crew Cab	29,170	4,126	7,074
RPCM011PG	8316-10	Pickup Truck	29,170	4,126	7,074
RPCM011PG	8575-10	Pickup Truck - Crew Cab	29,170	4,126	7,074
RPCM011PG	8666-10	Packer	150,326	15,189	36,454
RPCM011PG	8929-10	Packer	150,326	15,189	36,454
RPCM011PG	8978-10	Packer	150,326	15,189	36,454
RPCM011PG	NEW	Trash Truck	91,100	9,205	22,092
RPCM011PG	NEW	Trash Truck	91,100	9,205	22,092
RPWF1D1	3181-20	Tractor - Loader	58,500	9,458	14,186
SHAD011	3487-20	Pickup Truck - Replaced SUV	20,000	2,829	4,850
SHAD011	3753-20	Sedan - Full Size	19,500	2,758	4,729
SHAD011	3766-20	Sedan - Full Size	19,500	2,758	4,729
SHAD011	4430-20	Sedan - Full Size	19,500	2,758	4,729
SHAD011	4517-20	Pickup Truck	21,000	2,971	5,093
SHCO011JLPT	2465-30	Van	24,000	3,395	5,820
SHCO011JLPT	3084-20	Sedan - Full Size	19,500	2,758	4,729
SHCO011JLPT	8420-10	Sedan - Full Size	19,500	2,758	4,729
SHCO011PRMC	2226-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHCO011PRMC	2551-20	Van	24,000	3,395	5,820
SHCO011PRMC	2961-30	Van	24,000	3,395	5,820
SHCO011PRMC	8386-10	Pickup Truck - 4x4 Crew Cab	24,000	3,395	5,820
SHIN011DE	2201-40	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2380-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011DE	2407-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2410-30	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2411-20	Pickup Truck - Extended Cab	29,000	4,102	7,033
SHIN011DE	2414-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011DE	2517-30	Van	24,000	3,395	5,820
SHIN011DE	2530-30	Van	24,000	3,395	5,820
SHIN011DE	2541-20	Van	24,000	3,395	5,820
SHIN011DE	2561-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2573-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2576-30	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2740-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2992-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	2994-30	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	3119-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	3133-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	3152-10	Sedan - Full Size	19,500	2,758	4,729

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SHIN011DE	3191-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	3226-30	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	3500-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011DE	3507-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	4095-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	4372-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	4457-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	8047-10	Van - Minivan	24,000	3,395	5,820
SHIN011DE	8702-10	Sedan - Full Size	19,500	2,758	4,729
SHIN011DE	8835-10	Pickup Truck - 4x4 (replaced SUV)	24,000	3,395	5,820
SHIN011HSNV	1091-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHIN011HSNV	1255-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHIN011HSNV	2118-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2336-20	SUV/Crossover - Bomb Squad	40,000	5,659	9,700
SHIN011HSNV	2442-30	Pickup Truck - Replaced SUV	20,000	2,829	4,850
SHIN011HSNV	2570-20	Sedan - Full Size	19,500	2,758	4,729
SHIN011HSNV	2590-20	SUV/Crossover - SWAT	32,033	4,531	7,768
SHIN011HSNV	2591-30	Pickup Truck - Replaced SUV	22,000	3,112	5,335
SHIN011HSNV	2592-20	Pickup Truck - Replaced SUV	22,000	3,112	5,335
SHIN011HSNV	2594-20	Pickup Truck	21,500	3,041	5,214
SHIN011HSNV	2595-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2597-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2706-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2730-30	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2732-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2735-30	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2745-20	Pickup Truck	21,500	3,041	5,214
SHIN011HSNV	2902-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	2938-20	Pickup Truck	21,000	2,971	5,093
SHIN011HSNV	2952-20	Van	24,000	3,395	5,820
SHIN011HSNV	2970-30	SUV/Crossover - K9 Unit	32,033	4,531	7,768
SHIN011HSNV	3329-10	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3417-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3424-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3449-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3547-20	Pickup Truck - Replaced SUV	22,000	3,112	5,335
SHIN011HSNV	3563-20	Pickup Truck - Replaced SUV	22,000	3,112	5,335
SHIN011HSNV	3593-30	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3594-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	3607-30	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	4480-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHIN011HSNV	8344-10	Van - Minivan	24,000	3,395	5,820
SHIN011HSNV	8841-10	SUV/Crossover - SWAT	32,033	4,531	7,768
SHPO011CAAP	1261-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0026-30	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0027-30	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0028-20	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0029-30	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0030-30	Motorcycle - JSO Harley	24,033	8,692	13,038

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SHPO011PTAD	0031-20	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0032-20	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0033-30	Motorcycle - JSO Harley	24,033	8,692	13,038
SHPO011PTAD	0166-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0241-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0275-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0288-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0335-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0396-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0425-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0475-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0485-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0550-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0572-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0581-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0620-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0657-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0754-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0757-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0767-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0771-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0772-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0774-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0777-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0779-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0787-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0811-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0829-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0830-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0835-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0836-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0844-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0847-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0859-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0863-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0869-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0875-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0876-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0883-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0886-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0887-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0891-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0896-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0897-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0904-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0943-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0952-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0959-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0966-30	Sedan - Full Size Patrol	27,000	3,949	7,898

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SHPO011PTAD	0996-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	0997-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1003-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1004-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1009-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1013-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1019-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1023-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1027-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1031-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1033-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1039-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1043-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1044-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1055-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1068-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1072-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1079-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1093-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1094-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1101-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1105-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1123-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1131-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1134-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1146-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1148-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1151-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1154-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1162-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1175-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1176-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1178-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1180-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1183-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1187-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1190-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1191-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1196-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1201-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1212-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1217-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1230-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1231-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1232-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1233-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1235-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1240-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1267-40	Sedan - Full Size Patrol	27,000	3,949	7,898

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SHPO011PTAD	1272-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1283-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1312-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1327-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1338-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1342-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1353-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1354-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1358-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1363-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1376-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1386-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1387-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1403-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1405-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1408-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1409-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1411-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1414-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1415-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1423-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1431-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1432-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1433-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1437-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1446-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1447-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1452-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1453-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1455-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1456-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1460-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1461-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1462-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1463-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1466-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1470-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1471-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1472-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1474-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1476-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1477-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1478-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1479-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1480-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1481-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1485-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1490-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1499-30	Sedan - Full Size Patrol	27,000	3,949	7,898

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Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
SHPO011PTAD	1657-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1658-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1659-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1665-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1666-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1669-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1680-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1686-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1690-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1693-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1696-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1697-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1700-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1705-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1709-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1711-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1719-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1722-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1728-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1730-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1732-40	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1735-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1738-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1743-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1745-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1747-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1748-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1751-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1753-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1759-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1760-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1761-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1767-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1768-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1769-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1770-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1771-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1776-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1781-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1786-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1788-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1791-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1796-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1797-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1798-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1799-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1801-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1812-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	1813-30	Sedan - Full Size Patrol	27,000	3,949	7,898

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Indexcode	Old Vehicle	Replacement Group / Description	Replacement Cost	FY 15 Payment	Full Year Cost
SHPO011PTAD	2034-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2037-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2039-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2059-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2066-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2092-20	Sedan - Full Size Patrol (replaces	27,000	3,949	7,898
SHPO011PTAD	2094-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2113-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2120-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2134-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2157-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2171-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2174-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2189-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2209-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2239-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2248-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2257-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	2313-20	SUV/Crossover - K9 Unit	32,033	4,531	7,768
SHPO011PTAD	2444-10	Sedan - Full Size Patrol (replaces	27,000	3,949	7,898
SHPO011PTAD	2480-30	JSO - Covert Vehicle	19,500	2,758	4,729
SHPO011PTAD	2485-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHPO011PTAD	2933-30	Pickup Truck - Crew Cab	27,000	3,819	6,548
SHPO011PTAD	2977-20	Pickup Truck - Replaced SUV	29,000	4,102	7,033
SHPO011PTAD	3278-20	Sedan - Full Size Patrol (replaces	27,000	3,949	7,898
SHPO011PTAD	3823-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPO011PTAD	8850-10	Sedan - Full Size Patrol (replaces	27,000	3,949	7,898
SHPO011PTAD	Totaled - Replacement	Sedan - Full Size (16 vehicles)	312,000	44,135	75,660
SHPO011PTAD	Totaled - Replacement	Sedan - Full Size Patrol (86 vehic	2,322,000	339,593	679,185
SHPP011PR	1219-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPP011PR	1281-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPP011PR	1306-30	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPP011PR	1701-20	Tractor	17,399	2,813	4,219
SHPP011PR	1708-20	JSO - Covert Vehicle	19,500	2,758	4,729
SHPP011PR	1874-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPP011PR	2139-20	Sedan - Full Size	19,500	2,758	4,729
SHPP011PR	2425-20	Sedan - Full Size	19,500	2,758	4,729
SHPP011PR	3192-20	Sedan - Full Size	19,500	2,758	4,729
SHPP011PR	8444-10	Sedan - Full Size	19,500	2,758	4,729
SHPP011PR	8756-10	Pickup Truck - Crew Cab	26,000	3,678	6,305
SHPP011PR	8945-10	Sedan - Full Size	19,500	2,758	4,729
SHPS011SSAD	1017-30	Sedan - Full Size	19,500	2,758	4,729
SHPS011SSAD	1107-20	Sedan - Full Size Patrol	27,000	3,949	7,898
SHPS011SSAD	8950-10	Sedan - Full Size	19,500	2,758	4,729
SPET01ASE	8232-10	SUV/Crossover - Special Events	22,800	3,225	5,529

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
59 SERIES SUBFUND OVERVIEW**

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.

Subfund	Total Budget	Transfer from Banking Fund	Interest Earnings
59B	4,994,539	4,959,999	34,540
59D	5,865,371	5,828,533	36,838
59E	4,704,863	4,671,656	33,207
59F	4,208,700	4,182,753	25,947
59G	2,872,713	2,850,129	22,584
59H	1,037,848	1,032,336	5,512
59I	41,601	41,266	335
59J	6,768,388	6,718,632	49,756
59K	2,046,156	2,029,688	16,468
59L	3,959,621	3,935,333	24,288
Totals	\$ 36,499,800	\$ 36,250,325	\$ 249,475

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2008 SPECIAL REVENUE BOND FUND - CIP (S/F 59B)**

**PROPOSED BUDGET BOOK – Page #83-84
ON SCREEN – Page #91-92**

BACKGROUND

This fund receives a transfer 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.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 2014/15.

EXPENDITURES

1. 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, 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)	3,085,000	1,909,089	450	4,994,539

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2009C SPECIAL REV BOND FUND - CIP (S/F 59D)**

**PROPOSED BUDGET BOOK – Page #87-88
ON SCREEN – Page #95-96**

BACKGROUND

This fund receives a transfer 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.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 2014/15.

EXPENDITURES

1. 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, 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)	4,240,000	1,624,471	900	5,865,371

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2010A SPECIAL REVENUE BOND FUND (CIP) (S/F 59E)**

**PROPOSED BUDGET BOOK – Page #89-90
ON SCREEN – Page #97-98**

BACKGROUND

This fund receives a transfer 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.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 2014/15.

EXPENDITURES

1. 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, 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)	2,814,000	1,890,413	450	4,704,863

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2010C SPECIAL REVENUE BOND FUND (CIP) (S/F 59F)**

**PROPOSED BUDGET BOOK – Page #91-92
ON SCREEN – Page #99-100**

BACKGROUND

This fund receives a transfer 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.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 2014/15.

EXPENDITURES

1. Fiscal and Other Debt Fees
 - Represents both interest and principal 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)	1,851,500	629,920	450	2,481,870
2010C-1 Spec Rev (Stormwater)	1,288,500	438,330	0	1,726,830
	3,140,000	1,068,250	450	4,208,700

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2011A SPECIAL REVENUE BOND FUND (CIP) (S/F 59G)**

**PROPOSED BUDGET BOOK – Page #93-94
ON SCREEN – Page #101-102**

BACKGROUND

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

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 2014/15.

EXPENDITURES

1. 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, 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)	1,183,100	1,128,360	450	2,311,910
2011A Spec Rev (Stormwater)	241,900	318,903	0	560,803
	1,425,000	1,447,263	450	2,872,713

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2012 SPECIAL REVENUE BOND FUND (CIP) (S/F 59H)**

**PROPOSED BUDGET BOOK – Page #95-96
ON SCREEN – Page #103-104**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2012 CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE

1. Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.

2. Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 2014/15.

EXPENDITURES

1. Fiscal and Other Debt Fees

- Represents both interest and principal 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
2012A Spec Rev (CIP)	1,015,000	22,848	0	1,037,848

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2012B SPECIAL REVENUE BOND FUND (CIP) (S/F 59I)**

**PROPOSED BUDGET BOOK – Page #97-98
ON SCREEN – Page #105-106**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2012B CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE

1. Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.

2. Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 2014/15.

EXPENDITURES

1. Fiscal and Other Debt Fees

- Represents both interest and principal 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
2012B Spec Rev (ref 2009C MTN)	2,800	38,801	0	41,601

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2013 SPECIAL REVENUE BOND FUND (CIP) (S/F 59J)**

**PROPOSED BUDGET BOOK – Page #99-100
ON SCREEN – Page #107-108**

BACKGROUND

This fund houses the budgetary items related to proposed new issuances of Banking Fund Debt.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 2014/15.

EXPENDITURES

1. Fiscal and Other Debt Fees
 - Represents the interest and principal costs of proposed bond issuances.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2014 Spec Rev (CIP)	2,490,000	1,491,112	0	3,981,112
2015 Spec Rev (Solid Waste)	0	445,671	0	445,671
2014 Spec Rev (Stormwater) - SF 592	150,000	170,636	0	320,636
2015 Spec Rev (Stormwater) - SF 592	0	414,208	0	414,208
2015 Spec Rev (CIP)	0	1,606,761	0	1,606,761
	2,640,000	4,128,388	0	6,768,388

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATION

1. We recommend reducing the budgeted debt service from \$6,768,388 to \$2,839,014 amongst the various proposed issuances. The debt service was overbudgeted for the proposed issuances. Also, make the corresponding entry for the Banking Fund (S/F 592) reducing the transfer out to 59J and transferring the \$3,929,374 difference to the other debt service line item for loans within the Banking Fund. This will have no effect on Special Council Contingency.
2. We recommend moving the proposed debt issuance to a new subfund (possibly 59M) for better tracking purposes year over year.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2013A SPECIAL REVENUE BOND FUND (CIP) (S/F 59K)**

**PROPOSED BUDGET BOOK – Page #101-102
ON SCREEN – Page #109-110**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2013A CIP Special Revenue Bond fund which refunded 2009C and 2010A. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 2013/14.

EXPENDITURES

1. 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, 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
2013A Spec Rev (refund 09C/10A MTN)	760,000	1,285,656	500	2,046,156

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2014/15 BUDGET
2013B SPECIAL REVENUE BOND FUND (CIP) (S/F 59L)**

**PROPOSED BUDGET BOOK – Page #103-104
ON SCREEN – Page #111-112**

BACKGROUND

This fund receives a transfer from the Banking Fund operating fund (SF 592) to pay the debt service related to the 2013B CIP Special Revenue Bond fund which refunded 2009A. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

1. Miscellaneous Revenue
 - Is made up of anticipated interest earnings for FY 2014/15 which will be used to pay a portion of the debt service costs for FY 2014/15.
2. Transfer In to Pay Debt Service
 - This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 2014/15.

EXPENDITURES

1. 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, 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
2013B Spec Rev (refund 2009A)	2,980,000	979,121	500	3,959,621

EMPLOYEE CAP CHANGES

There are no positions in this subfund.

SERVICE LEVEL CHANGES

None.

RECOMMENDATIONS

None.