

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2014/2015 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

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**Meeting #7**  
**August 28, 2014**

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

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**PROPOSED BUDGET BOOK- Page #200-201  
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**BACKGROUND:**

This fund provides for the operating and salary expenditures of the Mayor's Office, the Education Officer and Public Affairs.

**REVENUE:**

Miscellaneous Revenue:

- This represents a contribution from private sources of \$84,075 to fund the Education Officer activity and a \$1,000 budget in miscellaneous sales and charges within the Public Affairs activity for public records requests. These funds have not yet been received nor has the City received a commitment letter for this funding.

**EXPENDITURES:**

1. Salaries:

- The increase of \$106,752 is due to the addition of three positions and various salary changes. Two Administrative Aide positions, one of which is funded at \$75,000 and the other is not funded in the Mayor's FY 2014/15 Proposed Budget, were transferred to the department during the fiscal year. One position at a proposed salary of \$29,648 is proposed to be added to assist the Public Accountability Officer.

2. Employer Provided Benefits:

- The increase of \$43,742 is primarily due to increased health care costs and the impact of adding an additional three positions (two of which are funded).

3. Internal Service Charges:

- The increase of \$36,555 is due to increases of \$30,031 in building cost allocation and \$12,177 in copier consolidation allocation.

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 \$6,430 is primarily due to the movement of \$10,000 in contractual services for Sister Cities to the Office of Economic Development. It should be noted that the \$10,000 intended to be funded in the Office of Economic Development was inadvertently omitted from the budget. This decrease is partially offset by increases of \$1,999 in employee training and \$1,836 in general liability insurance.

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6. Extraordinary Lapse:

- The extraordinary lapse of \$366,546 that was placed in the FY 2013/14 Budget Ordinance to meet the reduction target of 13.88 percent required by all executive departments has been removed for the FY 2014/15 Proposed Budget.

**ACTIVITY LEVEL CHANGES:**

	<b>2013/14</b>	<b>2014/15</b>	<b>% Change</b>	<b>\$ Change</b>	
	<b><u>Original</u></b>	<b><u>Proposed</u></b>	<b>from FY 14</b>	<b>from FY14</b>	
Administration	\$ 2,374,310	\$ 2,720,319	14.6%	\$ 346,009	<b>A</b>
Education Officer	82,757	84,075	1.6%	1,318	<b>B</b>
Public Affairs	1,321,435	1,154,628	-12.6%	(166,807)	<b>C</b>
Department Total	<u>\$ 3,778,502</u>	<u>\$ 3,959,022</u>	4.8%	\$ 180,520	

- A. The budget for the Administration activity increased \$346,009 primarily due to increases of \$71,100 in salaries resulting from the transfer of two positions and salary changes, \$47,177 in group hospitalization insurance and \$14,138 in the Florida Retirement System pension cost. Additionally, the Administration activity is increasing due to the removal of \$366,546 for the extraordinary lapse placed in the FY 2013/14 Budget Ordinance. These increases are offset by a decrease of \$141,994 in IT allocations resulting from the new allocation model.
- B. The budget for the Education Officer activity increased \$1,318 primarily due to increases of \$1,988 in pension contribution and \$564 in group hospitalization insurance. This is partially offset by a decrease of \$1,237 in IT allocations resulting from the new allocation model. Additional part-time hours for the activity are budgeted for the annual Learn2Earn program, but these hours are not funded.
- C. The budget for the Public Affairs activity decreased \$166,807 primarily due to decreases of \$223,094 in IT allocations resulting from the new allocation model and \$9,999 in contractual services resulting from the movement of \$10,000 in contractual services for Sister Cities to the Office of Economic Development. These decreases are partially offset by increases of \$35,652 in salaries due to the addition of one position and salary changes, \$14,801 in the building cost allocation, and \$11,510 in the IT system development allocation.

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**FY 2014/15 PROPOSED SYSTEM DEVELOPMENT PROJECT:**

<b>Project</b>	<b>User</b>	<b>Total Project Cost</b>	<b>FY 14/15 New Borrowing</b>	<b>FY 14/15 New Debt Cost</b>	<b>FY 14/15 Operating Cost</b>
Consolidation of Citywide Websites – COJ.net *	Mayor's Office – Public Affairs	\$500,000	\$300,000	\$29,126	\$0

\* Note that this project was cut in a prior budget hearing held on August 8, 2014.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

Two (2) funded positions were transferred during the year and one position is proposed to be added in the FY 2014/15. An additional 616 part-time hours were added to the Education Officer activity during the budget process, although they are not funded.

**RECOMMENDATIONS:**

1. We recommend that 616 part-time hours be eliminated from the Education Officer activity because there is no funding for the hours to be utilized.
2. We recommend placing the \$84,075 of expenditures budgeted for the Mayor's Education Officer in a designated contingency until such time as funds are received.
3. We recommend that \$40,000 in travel expense be reduced to \$38,000 due to \$2,000 being budgeted in both travel expense and employee training. This will have a positive impact of \$2,000 on Special Council Contingency.

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

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**PROPOSED BUDGET BOOK – Page #122-123  
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**BACKGROUND:**

This fund includes the Mayor's Asian Commission, Civil Service Board, Construction Trades Qualifying Board (CTQB), Hispanic American Advisory Board, and the Mayor's Commission on the Status of Women.

**REVENUES:**

1. Charges for Services:
  - The increase of \$203,000 is primarily due a \$195,000 increase as a result of the seasonality of CTQB contractor certification and renewal revenue. These certifications are issued or renewed for a two-year period beginning October 1 of the first year and expiring September 30 of the second year.
2. Fines and Forfeits:
  - The increase \$1,500 is due to properly classifying code violation fines into the correct indexcode. This amount includes fines previously split between the CTQB and Public Works Building and Zoning subfunds.
3. Miscellaneous Revenue:
  - The increase of \$1,500 is due to revenue acquired from the sale of additional licenses, letters of reciprocity, and ordinances.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$903 is primarily due to a \$1,400 increase in projected CTQB overtime salaries based on actual amounts from the current year. This increase is partly offset by a \$716 reduction in leave rollback.
2. Employer Provided Benefits:
  - The increase of \$9,679 is primarily due to a \$7,742 increase in pension contribution.
3. Internal Service Charges:
  - The increase of \$26,732 is mainly due to increases of \$16,066 in OGC legal based on the current year's actual amounts, \$7,956 in building cost allocation, and \$2,790 in mailroom charges.
4. Internal Services – IT Operations:
  - The change in information technology costs is a result of the newly implemented Customer Billing Model.

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 ADVISORY BOARDS & COMMISSIONS  
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5. Other Operating Expenses:

- The increase of \$2,925 is mainly due to an increase of \$1,809 for additional funding for court reporters based on the current year's actual amounts.

**BOARD CHANGES:**

	<b>2013/14 Original</b>	<b>2014/15 Proposed</b>	<b>% Change from FY 14</b>	<b>\$ Change from FY14</b>	
Civil Service Board	\$ 204,027	\$ 238,902	17.1%	\$ 34,875	<b>A</b>
Construction Trades Qualifying Board	178,348	167,209	-6.2%	(11,139)	<b>B</b>
Mayor's Asian Commission	117	-	-100.0%	(117)	<b>C</b>
Mayor's Commission on Status of Women	791	354	-55.2%	(437)	<b>D</b>
Department Total	<u>\$ 383,283</u>	<u>\$ 406,465</u>	<u>6.0%</u>	<u>\$ 23,182</u>	

- A. The budget for the Civil Service Board increased \$34,875 primarily due to increases of \$16,420 in OGC legal based on the current year's actual amounts, \$7,956 in building cost allocation, \$5,259 in employee benefits, \$3,430 in the IT system development allocation, and \$1,809 for additional funding for court reporters based on the current year's actual amounts.
- B. The budget for the Construction Trades Qualifying Board (CTQB) activity decreased \$11,139 primarily due to a decrease of \$20,443 in the IT system development allocation. This decrease is partially offset by increases of \$3,552 in pension contribution, \$2,762 in mailroom charge allocation, and \$1,400 in overtime salaries based on the current year's actual amounts.
- C. There is currently no funding for the Mayor's Asian Commission.
- D. The budget for the Mayor's Commission on Status of Women decreased \$437 primarily due to a decrease of \$376 in copy center allocation.

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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**PROPOSED BUDGET BOOK – Page #132-133  
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**BACKGROUND**

The general fund portion of the Employee Services Department consists of the following divisions: Employee & Labor Relations, Office of the Director, and Talent Management. This department was established by city reorganization Ordinance 2011-732-E.

**REVENUES**

1. Miscellaneous Revenue

- This represents revenue generated from public records requests and is expected to increase by \$500 based on actual revenues earned to date in FY 2013/14.

**EXPENDITURES**

1. Salaries

- Salaries are increasing by \$157,847, mainly due to the addition of three (3) positions as well as 2,556 additional part-time hours. Two (2) of the added positions are new for FY 2014/15 and are being proposed in order to provide additional support for the expansion of the Mayor's summer jobs program. These two positions combine to make up \$74,995 of the increase in salaries. One (1) position moved into the department from the Parks, Recreation and Community Services Department during FY 2013/14 for an Assessment Specialist position in the Talent Management Division. This position was unfunded while in Parks, Recreation and Community Services and makes up \$45,000 of the increase in salaries. The additional part-time hours are proposed to provide additional support for the expansion of the Mayor's summer jobs program and are increasing by \$43,471. Additionally, while salary raises and promotions are reflected in the proposed FY 2014/15 budget, these are offset by some employees filling positions at a lower salary than their predecessors.

2. Employer Provided Benefits

- Benefits are increasing by \$139,840, primarily due to increases in pension contribution costs of \$106,753, as well as an increase in health insurance costs of \$26,193. These increases are due in part to the three (3) positions added to the department.

3. Internal Service Charges

- The net increase of \$25,200 is due to an increase of \$67,419 in the building cost allocation for the St. James Building. This is offset by a decrease of \$30,050 in copy center internal service charges and a decrease of \$17,391 in the IT tech refresh allocation.



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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
  - Other operating expenses are increasing by \$512,366, primarily due to an increase in professional services of \$410,200. Employee Services' budget for professional services was cut by approximately by \$472,497 in FY 2012/13, and was cut by an additional \$65,000 for FY 2013/14. The amounts budgeted in FY 2014/15 are based on actual activity to date in FY 2013/14. Specifically, these increases in professional services include medical exams for physically demanding positions and random drug/alcohol testing of \$309,000, and promotional exams for JFRD employees of \$95,000.
  - There is a budgeted increase of \$75,000 in contractual services to fund an employee recognition partnership with Florida Tax Watch. The goal of this partnership is to encourage and reward employees who make improvements that result in savings to taxpayers. Direct costs for this program include awards, the awards ceremony, as well as printed materials.
  - The budget for background checks is increasing by \$25,769. The amount budgeted in FY 2014/15 is based on actual activity to date in FY 2013/14.

**EMPLOYEE CAP CHANGES:**

The cap is increasing from 42 authorized positions in the FY 2013/14 budget to 45 authorized positions in the FY 2014/15 budget. The increase consists of two (2) new positions for FY 2014/15 that will provide additional support for the expansion of the Mayor's summer jobs program. One (1) position was transferred to the Employee Services Department from the Parks, Recreation & Community Services Department during FY 2013/14 in order to provide an Assessment Specialist for the Talent Management Division.

**SERVICE LEVEL CHANGES:**

The budget includes two (2) new positions as well as 2,556 additional part-time hours in order to expand the Mayor's summer jobs program. The department was unable to provide us with the number of additional participants that the expansion would accommodate.

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**DIVISIONAL HIGHLIGHTS:**

<b>Employee Services</b>	<b>2013/14</b>	<b>2014/15</b>	<b>% Change</b>	<b>\$ Change</b>	<b>Employee</b>	<b>Employee</b>
	<b>Original</b>	<b>Proposed</b>	<b>from FY 14</b>	<b>from FY 14</b>	<b>Cap FY 14</b>	<b>Cap FY 15</b>
					<b>Original</b>	<b>Proposed</b>
Employee & Labor Relations	\$ 868,150	\$ 1,128,140	29.9%	\$ 259,990	7	12 <b>A</b>
Office of Director	\$ 945,605	\$ 570,460	-39.7%	\$ (375,145)	11	2 <b>B</b>
Talent Management	\$ 3,926,107	\$ 3,749,355	-4.5%	\$ (176,752)	24	31 <b>C</b>
<b>Department Total</b>	<b>\$ 5,739,862</b>	<b>\$ 5,447,955</b>	<b>-5.1%</b>	<b>\$ (291,907)</b>	<b>42</b>	<b>45</b>

- A:** The budget for Employee & Labor Relations is going up mainly due to a \$336,547 increase in salaries and benefits as the employee cap is increasing by a net of five (5) positions. Six (6) positions are moving in from the Office of Director. These employees work within the TAS (Time & Attendance System) section and the department believes that moving them to Employee & Labor Relations is a better business model due to the nature of their work. The increase in positions is partially offset by one (1) position moving out of Employee & Labor Relations and into Talent Management. This position is explained in further detail in footnote C. These increases in salaries and benefits are partially offset by a decrease in internal service charges of \$57,769 and a decrease in other operating expenses of \$25,013, mainly due to some expenses related to OGC internal service charges and employee training costs moving to the Talent Management division.
- B:** The budget for the Office of Director is going down primarily due to a decrease in salaries and benefits of \$581,924, mainly due to the division's employee cap decreasing by nine (9) positions. Of this total, six (6) positions are moving into Employee & Labor Relations, as explained in footnote A. Also, three (3) positions related to data analytics are moving into Talent Management as the department believes this represents a better business model based on their reporting structure. These decreases are partially offset by increases in other operating expenses of \$83,419, of which \$75,000 is for the Florida Tax Watch employee recognition partnership, as discussed above. There are also increases of \$79,793 in IT internal services costs and increases of \$43,567 in other internal service costs, mainly due to an increase in the public buildings allocation for the St. James Building.
- C:** The budget for Talent Management is decreasing overall, mainly due to a \$1,213,179 decrease in IT internal service charges. In past years, the Employee Services department was charged for the full cost of the Oracle HR System. Now, this cost is being allocated out to all users throughout the city who benefit from it, resulting in a decrease in Employee Services' allocation. This is partially offset by an increase in salaries and benefits of \$543,064 for the addition of seven (7) positions. Of this total,

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three (3) positions are moving in from the Office of Director, as explained in footnote B. Two (2) positions are new in the FY 2014/15 budget and represent additional support for the expansion of the Mayor's summer jobs program. One (1) position related to training is moving over from Employee & Labor Relations to better reflect the department's reporting structure. Lastly, one (1) position was transferred to Employee Services from the Parks, Recreation & Community Services Department during FY 2013/14 in order to provide an Assessment Specialist. Other operating expenses are also increasing by \$453,960, mainly due to increases in employee medical exams, drug testing, promotional exams and background check costs, as these expenses were under budgeted in FY 2013/14. Internal service charges are also increasing by \$39,402, due to some OGC internal service charges moving over from Employee & Labor Relations.

**RECOMMENDATION:** None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
HUMAN RIGHTS COMMISSION  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #162-163  
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**BACKGROUND:**

The Jacksonville Human Rights Commission (JHRC) within the City focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

The JHRC investigates complaints alleging discriminatory practices in employment, housing, and areas of public accommodations. In addition to investigating claims, the JHRC offers mediation services and works to resolve the complaints. The JHRC works with the Equal Employment Opportunity Commission (EEOC) at the Federal level and is reimbursed at an agreed upon rate based on the number of cases resolved. The staff of nine expects to generate \$97,600 in total revenue for FY 2014/15.

The services provided by the JHRC are also provided at the State level through the Florida Commission of Human Rights (FCHR) and the Federal level through the EEOC and the U.S. Department of Housing and Urban Development (HUD). There is no additional cost incurred by the city for deferring discrimination claims to these State or Federal agencies.

**REVENUES:**

1. Intergovernmental Revenue:

- The budgeted amount represents a \$97,100 reimbursement from the Equal Employment Opportunity Commission (EEOC) to investigate employment discrimination. The decrease of \$8,125 is due to a change in EEOC case projections.

2. Miscellaneous Revenue:

- The \$200 decrease is due to a reduction in miscellaneous sales & charges related to employment investigation.

**EXPENDITURES:**

1. Salaries:

- The increase of \$4,599 is primarily due to an increase of \$3,128 in permanent and probationary salaries, which is attributed to personnel being hired at different rates.

2. Employee Provided Benefits:

- The increase of \$2,558 is primarily due to increased pension costs of \$8,201. These increases are partly offset by a decrease of \$5,471 in group hospitalization insurance.

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3. Internal Service Charges:

- The increase of \$18,390 is mostly due to an increase of \$21,052 in the building cost allocation.

4. Internal Services – IT Operations:

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

5. Other Operating Expense:

- The \$3,186 decrease is primarily due to decreases of \$1,450 in office supplies, \$701 in professional services, and \$700 in insurance and bonds.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
DOWNTOWN VISION, INC. (DVI)**

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**BACKGROUND:**

Downtown Vision Inc. (DVI) is a not-for-profit 501(c)(6) organization whose mission is to build and maintain a healthy and vibrant downtown community and to promote downtown as an exciting place to live, work and visit. A public hearing on the assessment roll for DVI is scheduled for August 19, 2014 at the regular City Council Finance Committee meeting.

DVI operates an affiliate organization called Downtown Vision Alliance (DVA). This organization was formed in 2007, but this is the organization's first year of being funded. DVA was set up as a 501(c)(3) to attract donated dollars. The budget for DVA is not included in the FY 2014/15 Mayor's Proposed Budget Ordinance.

**REVENUES:**

1. Assessed Properties:

- DVI's main source of revenue has been a 1.1 mil special assessment of downtown commercial property owners. The budgeted assessment is estimated to be \$684,405. This represents a \$1,595 decrease due to a slight decline in anticipated property values. The estimate assumes a two percent (2%) yearly delinquency rate and that the remaining assessments will be paid on or before November 30<sup>th</sup> qualifying all property owners for a four percent (4%) discount.

2. City Contribution:

- The City's contribution has increased by \$152,340 due to the assessed value of City-owned properties increasing substantially with the new Duval County Courthouse coming online. This increase has been eliminated by the actions taken by the Finance Committee on August 7, 2014. This contribution generally represents 1.1 mils of the City's assessed property value and is partially used to fund two downtown cleaners to provide pressure washing, spill removal, other cleaning services and weed and tree abatement.

3. Other Sources:

- The decrease of \$48,477 is primarily due to downward projection of sponsorship revenue for marketing and special events initiatives. The decrease is partially the result of DVI's Director of Strategic Partnerships splitting time between DVI and DVA, which also produces sponsorship revenue.

4. Reserves:

- The \$107,141 decrease in transfers from reserves is mainly due to the increase of \$152,340 in the City's Contribution, which has since been eliminated by the Finance Committee.

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COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
DOWNTOWN VISION, INC. (DVI)**

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**EXPENDITURES:**

1. Personnel Services:

- The increase of \$17,283 is mainly attributable to a \$16,783 increase in salaries. The increase in salaries is mainly due to the addition of \$12,180 in part-time hours and \$10,842 representing a three percent (3%) increase in salaries for current staff. These increases are offset by a decrease of \$6,240 due to the transferring of a portion of the Director of Strategic Partnerships' salary to DVA.

2. Operating Expenses:

- The decrease of \$22,156 in Operating Expenditures is mainly the result of a \$40,339 decrease in program support due to reductions in beautification initiatives, miscellaneous promotions and development support. This decrease is partly offset by a \$16,720 increase in professional fees & contract services resulting from a three percent (3%) increase in ambassador program costs.

**OVERALL COMMENTS:**

The balance of DVI's special project reserve fund is currently \$258,998, of which \$27,740 has been earmarked for the FY 2014/15 proposed budget to maintain current service levels. The source of the funds in the special project reserve fund has been from excess revenues in previous fiscal years. The funds are reserved to fill budgetary gaps and to finance future downtown enhancement projects.

**SERVICE LEVEL CHANGES:**

Based on the actions taken by the Finance Committee on August 7, 2014, DVI is planning to decrease its ambassador program by \$152,340. This decrease will result in the reduction of contracted employees.

**RECOMMENDATION:**

Based on the actions taken by the Finance Committee on August 7, 2014, we recommend that Schedule AD and AE in the Budget Ordinance be replaced with the revised attached Schedule AD and AE to address the actions and subsequent budget adjustments made by DVI, correct mathematical errors, and modify the accompanied notes accordingly. Additionally, the revised Schedule AD and AE provides a limited footnote explanation of DVI's affiliate organization, DVA. These changes will have no effect on Special Council Contingency.

**BUSINESS IMPROVEMENT DISTRICT  
(DOWNTOWN VISION, INC.)  
JACKSONVILLE, FLORIDA  
BUDGET - FISCAL YEAR 2014/15**

<b><u>ESTIMATED REVENUES</u></b>	<b>DVI FY 2014/15 Proposed</b>	<b>Council Adopted FY 2013/14</b>	<b>Change</b>
Assessed Properties (1)	\$ 684,405	\$ 686,000	\$ (1,595)
City of Jacksonville (2)	464,000	311,660	152,340
Other Sources	65,938	114,415	(48,477)
Reserves	27,746	134,887	(107,141)
<b>Total Estimated Revenues (3)</b>	<b>\$ 1,242,089</b>	<b>\$ 1,246,962</b>	<b>\$ (4,873)</b>

**APPROPRIATIONS**

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Total FY 2014/15 Proposed	Council Adopted FY 2013/14	Change
Personnel Services	\$ 94,165	\$ 212,801	\$ 94,165	\$ 61,372	\$ 462,503	\$ 445,220	\$ 17,283
Operating Expenses	474,277 *	230,542	43,108	26,659	774,586	796,742	(22,156)
Contingency					5,000	5,000	-
<b>Total Appropriations</b>	<b>\$ 568,442</b>	<b>\$ 443,343</b>	<b>\$ 137,273</b>	<b>\$ 88,031</b>	<b>\$ 1,242,089</b>	<b>\$ 1,246,962</b>	<b>\$ (4,873)</b>

(1) Represents the estimated revenue from 1.1 mills special assessment on the 2014 properties in the Business Improvement District.

(2) For FY 2014/15, this includes a \$378,500 City contribution plus \$85,500 of City funding for two additional Downtown cleaners. The increase of \$152,340 has been eliminated due to the actions taken by the Finance Committee on August 7, 2014. In response to the Committee's actions, DVI has proposed to reduce its ambassador program (as indicated by " \* ") from \$474,277 to \$321,937 to compensate for the loss of \$152,340 in revenue.

(3) This amount does not include revenue from Downtown Vision Inc.'s affiliate 501(c)(3) organization, Downtown Vision Alliance (DVA). DVA's FY 2014/15 revenue is budgeted at \$152,500. Of this amount, \$6,240 is budgeted to be spent on personnel services while \$146,260 is budgeted to be used for operating expenses.



**BUSINESS IMPROVEMENT DISTRICT  
(DOWNTOWN VISION, INC.)  
JACKSONVILLE, FLORIDA  
BUDGET - FISCAL YEAR 2014/15**

<u><b>ESTIMATED REVENUES</b></u>	<u><b>DVI Revised *</b></u>
Assessed Properties (1)	\$ 684,405
City of Jacksonville (2)	311,660
Other Sources	65,938
Reserves	<u>27,746</u>
 Total Estimated Revenues (3)	 <u><u>\$ 1,089,749</u></u>

\* This represents DVI's proposal to address the Finance Committee's reduction of \$152,340 in revenue contributed by the City of Jacksonville.

**REVISED SCHEDULE AD**

**APPROPRIATIONS**

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Total
Personnel Services	\$ 94,165	\$ 212,801	\$ 94,165	\$ 61,372	\$ 462,503
Operating Expenses (4)	321,937	230,542	43,108	26,659	\$ 622,246
Contingency					5,000
 <u>Total Appropriations</u>	 <u>\$ 416,102</u>	 <u>\$ 443,343</u>	 <u>\$ 137,273</u>	 <u>\$ 88,031</u>	 <u>\$ 1,089,749</u>

(1) Represents the estimated revenue from 1.1 mills special assessment on the 2014 properties in the Business Improvement District.

(2) Includes a \$226,160 City contribution plus \$85,500 of City funding for two additional Downtown cleaners.

(3) This amount does not include revenue from Downtown Vision Inc.'s affiliate 501(c)(3) organization, Downtown Vision Alliance (DVA). DVA's FY 2014/15 revenue is budgeted at \$152,500. Of this amount, \$6,240 is budgeted to be spent on personnel services while \$146,260 is budgeted to be used for operating expenses.

(4) DVI is proposing to reduce its ambassador program (under Clean, Safe, and Attractive) from \$474,277 to \$321,937 to address the \$152,340 revenue reduction made by the Finance Committee on August 7, 2014.

**REVISED SCHEDULE AE**

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2014/15 BUDGET  
 JACKSONVILLE JOURNEY (S/F 019)**

**PROPOSED BUDGET BOOK – Page # 119-120  
 ON SCREEN-Page # 127-128**

**BACKGROUND:**

This subfund was established as part of the FY 2008/09 budget ordinance (Ord. No. 2008-555-E) to account for the non-enforcement activities of the “Jacksonville Journey”. The *Journey* provides funding for youth summer job program, out of school suspension centers, juvenile crime prevention and intervention programs, and ex-offender programs helping individuals make the transition to becoming productive citizens.

**REVENUES:**

Transfers from Other Funds:

- This is the amount of transfer from the General Fund / General Services District (S/F 011) necessary to fund the Jacksonville Journey programs for FY 2014/15 at the same level as FY 2013/14.

**EXPENDITURES:**

Following our handout is the Budget Ordinance Schedule that delineates the funding in FY 2013/14 and FY 2014/15 for each of the Jacksonville Journey’s programs.

**Employee Services:**

Program Description	FY 2013/14 Adopted	FY 2014/15 Proposed	Increase (Decrease)
Summer Job Program	\$179,929	\$0	(\$179,929)
			<b>(\$179,929)</b>

**Jacksonville Children's Commission:**

Program Description	FY 2013/14 Adopted	FY 2014/15 Proposed	Increase (Decrease)
Juvenile Crime Prevention & Intervention	\$276,576	\$276,576	\$0
Out of School Suspension Centers	\$826,824	\$826,824	\$0
Summer Job Program (Houses all 30,000 part-time hours)	\$0	\$179,929	\$179,929
			<b>\$179,929</b>

**Parks, Recreation, & Community Services:**

Program Description	FY 2013/14 Adopted	FY 2014/15 Proposed	Increase (Decrease)
Ex-Offender Employment Program	\$352,633	\$352,633	\$0
Ex-Offender Training / Re-Entry	\$265,568	\$265,568	\$0
			<b>\$0</b>

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2014/15 BUDGET  
 JACKSONVILLE JOURNEY (S/F 019)**

**PROPOSED BUDGET BOOK – Page # 119-120  
 ON SCREEN-Page # 127-128**

**Planning & Development:**

Program Description	FY 2013/14 Adopted	FY 2014/15 Proposed	Increase (Decrease)
Local Initiatives Support Corporation (LISC)	\$399,023	\$399,023	\$0

**\$0**

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**CAPITAL OUTLAY CARRYFORWARDS:**

None

**EMPLOYEE CAP CHANGES:**

There are no authorized positions within this subfund.

**RECOMMENDATION:**

None

**Council Auditor's Office  
Summer Jobs Program  
Year to Year Funding Comparison**

The FY 2014/15 Summer Jobs Program will receive funding from the Jacksonville Children's Commission, the Jacksonville Journey, and Employee Services. A comparison of the year-to-year funding for the Summer Job Program is described below.

Description	FY 2013/14 Approved				FY 2014/15 Proposed			
	JCC	Journey	Employee Services	Grand Total	JCC	Journey	Employee Services	Grand Total
Employees	-	-	-	-	2	-	2	4
Part-Time Hours	-	30,000	-	30,000	28,509	30,000	2,556	61,065
Salaries - Permanent	\$ -	\$ -	\$ -	\$ -	\$ 62,163	\$ -	\$ 74,995	\$ 137,158
Salaries - Part-Time	\$ -	\$ 174,838	\$ -	\$ 174,838	\$ 282,072	\$ 176,932	\$ 43,471	\$ 502,475
Employer Provided Benefits	\$ -	\$ 4,541	\$ -	\$ 4,541	\$ 17,893	\$ 2,565	\$ 37,936	\$ 58,394
Internal Service Charges	\$ -	\$ 550	\$ -	\$ 550	\$ -	\$ 432	\$ -	\$ 432
Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 17,100		\$ -	\$ 17,100
<b>Total</b>	<b>\$ -</b>	<b>\$ 179,929</b>	<b>\$ -</b>	<b>\$ 179,929</b>	<b>\$ 379,228</b>	<b>\$ 179,929</b>	<b>\$ 156,402</b>	<b>\$ 715,559</b>

FY 2014/15 Proposed \$ 715,559  
 less FY 2013/14 Approved \$ 179,929  
**Additional Funding for FY 2014/15 \$ 535,630**

**Note:** Proposed funding for the Summer Jobs Program has increased from FY 2013/14 by 298% or \$535,630 (from \$179,929 to \$715,559).

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

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**PROPOSED BUDGET BOOK – Page # 192-194  
ON SCREEN-Page # 200-202**

**BACKGROUND:**

The Jacksonville Children's Commission oversees several programs that promote positive infant, child and youth development. This includes oversight to the Mayor's Early Literacy Initiative and the Family Initiative Program. During the FY 2013/14 budget approval process, the JCC was appropriated additional funding that was previously funded through the Jacksonville Journey for Summer Camps, TEAM UP programs, and additional funding for Early Literacy programs. In the Mayor's Proposed FY 2014/15 budget for JCC, funding is included for the Mayor's Summer Jobs program.

**REVENUES:**

**JACKSONVILLE CHILDREN'S COMMISSION**

1. Miscellaneous Revenue:

- The net increase of \$93,320 is mainly due to \$81,840 of new revenue from the rental of the Don Brewer Center to Lutheran Services Florida for Head Start Programs as authorized by Ordinance 2014-392-E. In addition, there is an increase of \$11,480 from an increase in background screenings and additional training of independent organizations.

**NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES**

2. Miscellaneous Revenue:

- There is an increase of \$28,853 due to higher investment pool earnings.

3. Transfers from Other Funds:

- The increase of \$1,535,568 in transfers from the General Fund / General Services District (S/F 011) is due to an increase in proposed budgeted expenses and a \$0 transfer from fund balance for FY 2014/15.

4. Transfers from Fund Balance:

- There is a decrease of \$500,000 to \$0 in transfers from fund balance.

**EXPENDITURES:**

**JACKSONVILLE CHILDREN'S COMMISSION**

1. Salaries:

- The net increase of \$516,923 is mainly due to the addition of 28,509 part-time hours (or an additional \$282,072) to implement the Summer Jobs Program as well as an additional 3,760 part-time hours (or \$46,800) within the Office of Director for a part-time Program Manager. Permanent and probationary salaries have increased by \$188,789 mainly due to the addition of three (3) new positions totaling \$112,163. New Positions include one (1) Contract Manager III added to the employee cap during FY 2013/14 via Ordinance 2014-392-E and two (2) Summer Jobs Program positions, more specifically a Program Manager and an Assistant Program Manager, proposed to be added in FY 2014/15. The remaining increase of \$75,888 is mostly due to promotion through job title changes, of which \$39,858 has already occurred during FY 2013/14.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

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**PROPOSED BUDGET BOOK – Page # 192-194  
ON SCREEN-Page # 200-202**

2. Employer Provided Benefits:
  - The net increase of \$141,210 is mainly due to an increase in pension contributions of \$98,587, group hospitalization insurance of \$46,016, and Medicare of \$6,948. These increases were slightly offset by a decrease in FICA taxes of \$9,799.
3. Internal Service Charges:
  - The net decrease of \$33,558 is mainly due to decreases in guard service and ADT allocation of \$16,131, copy center charges of \$15,715, tech-refresh of \$9,230, and utilities of \$7,758. These decreases were somewhat offset by increases in building maintenance of \$7,918 and copier consolidation of \$4,895.
4. Internal Service – IT Operations
  - The change in information technology costs is a result of the newly implemented Customer Billing Model.
5. Other Operating Expenses:
  - The net increase of \$35,809 is mainly due to increases of \$15,200 in miscellaneous services and charges utilized within the summer jobs program, \$9,595 in hardware / software maintenance & licenses, \$4,037 in other operating supplies, \$3,888 in travel expense, and \$3,520 for new audio visual equipment. These increases are somewhat offset by decreases of \$6,346 in professional services and \$3,000 in contractual services.
6. Capital Outlay:
  - There is capital outlay of \$2,000 for the replacement of a refrigerator.
7. Grants, Aides and Contributions:
  - The increase of \$247,500 is due to an increase in subsidies and contributions to private organizations. Specifically, subsidies include an additional \$172,500 for Summer Camp Programs, \$50,000 for Potter's House, and \$25,000 for Edward Waters College – Black Male Explorers.

**NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES**

8. Salary and Benefits Lapse:
  - The lapse of \$98,381 is calculated by the Budget Office based on employee turnover history with the JCC and is consistent with FY 2013/14.
9. Debt Service:
  - This payment represents debt service for the JCC building complex located at 1095 A. Phillip Randolph Blvd. The net increase of \$194,936 represents an increase due to the correction of the debt service amortization schedule. The FY 2013/14 budgeted appropriation for debt service was incorrectly allocated to JCC. Specifically, the payment of debt service – principal has increased by \$204,000 while payment of debt service – interest has decreased by \$9,064.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

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**PROPOSED BUDGET BOOK – Page # 192-194  
ON SCREEN-Page # 200-202**

**SERVICE LEVEL CHANGES:**

In addition to funding provided through JCC's expenditure line, the Summer Jobs Program receives funding from the Jacksonville Journey program and Employee Services. The Summer Job Program is budgeted to receive an additional 28,509 part-time hours or \$379,228 designated for the hiring of youth through the JCC.

**EMPLOYEE CAP CHANGES:**

The employee cap has increased by three (3) to a total of 40 full-time employees. New positions include one (1) Contract Manager III that was added during FY 2013/14 via Ordinance 2014-392-E and two (2) new Summer Jobs Program positions, more specifically a Program Manager and an Assistant Program Manager, that are proposed to be added in FY 2014/15. In addition, part-time hours have increased by 32,269 (28,509 within the Summer Jobs Program and 3,760 within the Office of Director) to 32,669.

**RECOMMENDATIONS:**

1. Per the City's 6/30/14 Quarterly Summary Report, the JCC is projected to have fund balance of approximately \$2.7 million for the fiscal year ended 9/30/14. We recommend that \$500,000 be appropriated from fund balance. **This would reduce the contribution from the General Fund/General Services District (S/F 011) by \$500,000 and have a positive impact on Special Council Contingency of \$500,000.**
2. Reduce the revenue and expenditures from the Duval County School Board (DCSB) by \$44,300, from \$294,300 to \$250,000, due to the expectation of less revenue from DCSB. This revenue shortfall can be offset by a reduction in the "JCC Programs expenditure line". This will reduce JCC's total proposed budget by \$44,300. Additionally, funding for the Bridge of Northeast FL and the Communities in Schools of Jacksonville will need to be reallocated from the "Other Revenue" column to the "COJ Funding" column on Schedule A-2. **There is no impact to Special Council Contingency.**
3. Reduce the revenue and expenditures amount required to match the 21<sup>st</sup> Century Team-Up Grant by \$70,000, from \$105,000 to \$35,000, due to a smaller than anticipated match amount needed. **This will have a \$70,000 positive impact to Special Council Contingency.** (Please note that JCC would like to utilize this savings to help fund an additional grant match, as noted below.)

**DEPARTMENT REQUESTS:**

1. Appropriate \$50,000 to the Youth Travel Trust Fund program, which is currently budgeted at \$0. JCC has indicated it can fund this request by reducing the "JCC Programs" line totaling \$146,336 by \$50,000. **This appropriation is budget neutral and will have no impact on Special Contingency.**
2. Appropriate \$40,000 to fund a match for the Criminal Justice Reinvestment Grant of \$400,000. JCC has indicated it can fund this request by reducing the "JCC Programs" line totaling \$146,336 by \$40,000. **This appropriation is budget neutral and will have no impact on Special Contingency.**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

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**PROPOSED BUDGET BOOK – Page # 192-194  
ON SCREEN-Page # 200-202**

3. The department has several other requests:

- A. Reduce the expenditure line for Sulzbacher Center funding by \$300 and increase the JCC Programs line by \$300 due to a typographical error.
- B. Reduce Potter's House by \$25,000 (from \$50,000 to \$25,000). The \$25,000 reduction will fund a new line item called Operation Save Our Sons at \$25,000.
- C. Rename Potter's House as Potter's House (MADD Dad's).
- D. Move \$8,544 for "Subsidies and Contributions to Private Organizations" from the Research and Grant Development activity to the Office of Director to correct an error.
- E. Revise the totals at the bottom of Schedule A-2 accordingly based on the changes noted above.
- F. Change the vendor name for the Take Stock in Kids program from the Florida State Community College to Goodwill Industries.
- G. Rename "JCC Programs" as "JCC Programs – Partially Restore Jacksonville Journey Team Up Budget Cut in FY 13-14".
- H. Rename "Early Learning Coalition Literacy Programs" as "Early Learning Coalition of Duval".
- I. Rename "Early Learning Coalition (Subsidies Childcare Match)" as "Early Learning Coalition of Duval (Subsidies Childcare Match)".

**There is no impact on Special Council Contingency from any of the above changes.**

**OVERALL COUNCIL AUDITOR'S OFFICE RECOMMENDATION:**

We recommend Council allow the Council Auditor, the Budget Office, and the Office of General Counsel to make the necessary changes to the Budget Ordinance and supporting schedules to reflect all changes approved by the Finance Committee.



**Jacksonville Children's Commission  
Comprehensive Budget  
Fiscal Year 2014-2015**

	Grant Period	Positions & PT Hours	Federal	State	City	Other Sources	Total
<b>ESTIMATED REVENUE:</b>							
Fl. Dept. of Health - After School Food Program	10/01/14 09/30/15	4 FT Staff / 1,040 PT Hrs	\$ 3,427,598		\$ 20,000		\$ 3,447,598
FL Dept. of Agriculture. - Summer Lunch 2014 Program	05/01/15 09/30/15	4 FT Staff / 21,000 PT Hrs	\$ 1,400,000				\$ 1,400,000
Healthy Families - Ounce of Prevention FL	07/01/15 06/30/16	3 FT Staff / 1,040 PT Hrs	\$ 293,160	\$ 439,739	\$ 1,125,028		\$ 1,857,927
FL Dept. of Ed. - 21st Century Team-Up Grant (3 Sites)	08/01/15 07/31/16	.25 FT Staff		\$ 700,000	\$ 105,000		\$ 805,000
Department of Health & Human Services (SAMHSA)	09/29/14 09/28/15	1 FT Staff	\$ 1,500,000		\$ 146,000		\$ 1,646,000
Healthy Start Coalition Training Initiative	10/01/14 09/30/15	1,040 PT Hrs.				\$ 12,600	\$ 12,600
Criminal Justice Reinvestment Grant (Match from Federal Reserve Funds)	05/01/15 04/30/16	1040 PT Hrs.	\$ 40,000	\$ 400,000			\$ 440,000
Contribution from Duval County School Board						\$ 294,300	\$ 294,300
Earnings - Other Miscellaneous						\$ 15,480	\$ 15,480
Rental of City Facilities						\$ 93,840	\$ 93,840
City Contribution for Other Programs					\$ 21,860,844		\$ 21,860,844
Interest Earnings (JXSF191)					\$ 64,481		\$ 64,481
<i>Trsf. - Child Services Trust Fund (JCPS646CS)</i>						\$ 50,000	\$ 50,000
<i>Trsf. - Youth Travel Trust Fund (JCYT64M)</i>					\$ 50,000		\$ 50,000
<b>TOTAL ESTIMATED REVENUE</b>			<b>\$ 6,660,758</b>	<b>\$ 1,539,739</b>	<b>\$ 23,371,353</b>	<b>\$ 466,220</b>	<b>\$ 32,038,070</b>
<b>ESTIMATED EXPENDITURES:</b>							
After-School Food Program			\$ 3,427,598		\$ 20,000		\$ 3,447,598
Summer Lunch Food Program (Summer 2015)			\$ 1,400,000				\$ 1,400,000
Healthy Families			\$ 293,160	\$ 439,739	\$ 1,125,028		\$ 1,857,927
SAMHSA Grant Program			\$ 1,500,000		\$ 146,000		\$ 1,646,000
Healthy Start Youth Development Training Initiative						\$ 12,600	\$ 12,600
Criminal Justice Reinvestment Grant			\$ 40,000	\$ 400,000			\$ 440,000
TEAM UP Programs (New 21 Century Grant - 3 Sites)				\$ 700,000	\$ 105,000		\$ 805,000
TEAM UP Programs					\$ 6,859,393	\$ 294,300	\$ 7,153,693
Community Based Afterschool Programs					\$ 2,094,400		\$ 2,094,400
Children with Special Needs Programs					\$ 544,687		\$ 544,687
Mental Health Counseling Programs					\$ 1,979,792		\$ 1,979,792
Mentoring Programs					\$ 404,598		\$ 404,598
Support for Alternative Schools					\$ 150,000		\$ 150,000
Case Management					\$ 445,160		\$ 445,160
Summer Camp Program					\$ 1,945,954		\$ 1,945,954
Take Stock in Kids Scholarship & Staff Support					\$ 138,184		\$ 138,184
KidCare					\$ 2,000		\$ 2,000
Statewide CSC Participation					\$ 45,390		\$ 45,390
New Town Promise Neighborhood - EWC					\$ 90,000		\$ 90,000
Training, Workforce Development & Mentoring					\$ 324,358	\$ 15,480	\$ 339,838
Early Learning Coalition - Childcare Slots Match					\$ 625,000		\$ 625,000
Early Literacy Initiative - ECS & ELC					\$ 1,937,417		\$ 1,937,417
JCC Early Learning & Intervention Team					\$ 1,143,536		\$ 1,143,536
JCC Admin., Grants Admin. & Community Outreach					\$ 2,143,383	\$ 93,840	\$ 2,237,223
JCC Programs					\$ 146,336		\$ 146,336
Summer Jobs Program					\$ 379,228		\$ 379,228
EWC - Black Male Explorers					\$ 25,000		\$ 25,000
Potter's House (MADD Dad's)					\$ 50,000		\$ 50,000
<i>Child Services Trust Fund (JCPS646CS)</i>						\$ 50,000	\$ 50,000
<i>Youth Travel Trust Fund (JCYT64M)</i>					\$ 50,000		\$ 50,000
Salaries/Benefits Lapse (JXSF191)					\$ (98,381)		\$ (98,381)
Debt Svc Transfer Out - Interest (TRDI191TO25F)					\$ 266,890		\$ 266,890
Debt Svc Transfer Out - Principal (TRDP191TO25F)					\$ 283,000		\$ 283,000
<b>TOTAL ESTIMATED EXPENDITURES</b>			<b>\$ 6,660,758</b>	<b>\$ 1,539,739</b>	<b>\$ 23,371,353</b>	<b>\$ 466,220</b>	<b>\$ 32,038,070</b>

**Jacksonville Children's Commission**  
**Budget - Fiscal Year 2014 - 2015**  
**Schedule of Funding to Agencies for Children's Programs and Other (08201) Funding**

<b>Estimated Agency Funding:</b>	COJ Funding	Other Revenue	Grant Funding	Contract Amount
Big Brothers, Big Sisters - BIGS in Schools	284,598			284,598
Boselli Foundation	108,800			108,800
Boys and Girls Club of Northeast Florida	1,662,546	17,582		1,680,128
Bridge of Northeast Florida	2,050,629	147,150	211,375	2,409,154
Carpenter's Shop Center	95,200			95,200
Child Guidance Center	1,049,606			1,049,606
Communities In Schools of Jacksonville, Inc.	3,444,776	129,568		3,574,344
Community Connections	1,337,889		335,262	1,673,151
daniel	624,985			624,985
DLC Nurse and Learn	304,588			304,588
Edward Waters College	90,000			90,000
Florida State College at Jacksonville	138,184			138,184
Girls, Inc.	163,200			163,200
Hope Haven	294,554			294,554
MaliVai Washington Foundation	136,000			136,000
Mental Health Resources	222,708			222,708
New Heights of Northeast FL, Inc.	120,099			120,099
Northwest Behavioral Health	142,493			142,493
PACE Center for Girls - Drop Out Prevention and Support Services	150,000			150,000
Police Athletic League of Jacksonville, Inc.	499,763			499,763
Sulzbacher Center for Homeless	44,660			44,660
Wayman Community Development Corporation	514,176			514,176
YMCA	261,288			261,288
Youth Crisis Center - Intervention Program	90,500			90,500
Team Up - 21st CCLC Grant Match (TBD)	105,000			105,000
<b>Total Agency Funding</b>	<b>\$ 13,936,242</b>	<b>\$ 294,300</b>	<b>\$ 546,637</b>	<b>\$ 14,777,179</b>
<b><u>Agency Matching Funds &amp; Statewide Coalitions:</u></b>				
Children's Services Council	30,390			30,390
Florida Afterschool Network	15,000			15,000
FL Healthy Kids Corporation (Kidcare Healthy Insurance)	2,000			2,000
SAMSHA Grant	146,000			146,000
<b>Total Matching Funds</b>	<b>\$ 193,390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,390</b>
<b><u>Other Initiatives:</u></b>				
Nutrition Program Funding	20,000			20,000
Summer Camp Program (Procurement Award)	1,945,954			1,945,954
JCC Programs	146,336			146,336
Youth Travel Trust Fund Transfer	-			-
EWC - Black Male Explorers	25,000			25,000
Potter's House	50,000			50,000
<b>Total Other Initiatives</b>	<b>\$ 2,187,290</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,187,290</b>
<b>Total Agency Funding JCOD191</b>	<b>\$ 16,316,922</b>	<b>\$ 294,300</b>	<b>\$ 546,637</b>	<b>\$ 17,157,859</b>
<b>Estimated Literacy Funding</b>				
<b><u>Early Learning Programs:</u></b>				
Episcopal Children's Services	1,672,194			1,672,194
Early Learning Literacy Programs	265,223			265,223
Early Learning Coalition (Subsidized Childcare Match)	625,000			625,000
<b>Total Agency Funding JCEL191</b>	<b>\$ 2,562,417</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,562,417</b>
<b>Total Agency Funding - JCOD &amp; JCEL</b>	<b>\$ 18,879,339</b>	<b>\$ 294,300</b>	<b>\$ 546,637</b>	<b>\$ 19,720,276</b>
<b><u>Total Appropriated in Subobject 08201:</u></b>				
City Funding for Agency Contracts	\$ 13,936,242		Index Split	
Matching Grants	\$ 193,390		JCOD191	\$ 213,390
Other Initiatives	\$ 2,187,290		JCOD191RG	\$ 16,397,832
Literacy Contracts	\$ 2,562,417		JCEL191A	\$ 2,562,417
	<b>\$ 18,879,339</b>			<b>\$ 19,173,639</b>
DCPS Revenue for Agency Contracts	\$ 294,300			
	<b>\$ 19,173,639</b>			

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2014/15 BUDGET  
CHILD SERVICES TRUST (S/F 646)**

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**PROPOSED BUDGET BOOK – Page # 195-196  
ON SCREEN-Page # 203-204**

**BACKGROUND:**

This accounts for all donations and contributions of money, including gifts and grants, received for use toward the Child Services Program. Per Ordinance 111.850, funds shall be appropriated by the Council prior to expenditure, and shall be utilized for establishing, operating, maintaining and improving the Child Services Programs and to provide funding for the Jacksonville Children's Commission mini-grant program. The mini-grants of up to \$5,000 may be awarded to organizations that provide programs for children in the Jacksonville community. This is an all-years subfund.

**REVENUES:**

Miscellaneous Revenue:

- This funding totaling \$50,000 is made up of donations and contributions from private sources.

**EXPENDITURES:**

Significant changes in expenditures are as follows:

Other Operating Charges:

- This funding totaling \$50,000 shall be utilized for the purposes of the Child Services Program.

**SERVICE LEVEL CHANGES:**

There will be a service level increase equivalent to \$50,000 of funding. This is the first time a contribution from private sources has been budgeted within this subfund since FY 2004/05.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

Based on past appropriations, \$491,758 was improperly transferred from fund balance. We recommend \$355,689 of excess revenue be appropriated to correct a portion of this error. Once this correction is made, no funding will be available to appropriate for the Child Services Program. Therefore, the \$50,000 proposed appropriation will need to be reversed and \$0 will be appropriated in FY 2014/15. This will remove the budget for the Child Services Trust Fund.

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COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
PUBLIC WORKS – GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – PAGE # 319 – 321  
ON SCREEN – Page # 327 – 329**

**BACKGROUND:**

The Public Works Department consists of the Office of the Director and seven Divisions: Engineering and Construction Management, Real Estate, Traffic Engineering, Right-of-Way & Stormwater Maintenance, Mowing & Landscape Maintenance, Public Buildings, and Solid Waste Sanitation Service.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways. The Right-of-Way & Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. Mowing & Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation, on various city-owned assets while managing all City-wide mowing contracts. The only General Fund/General Services District (S/F 011) funds that remain within Public Buildings are for Art in Public Places. The General Fund/General Services District (S/F 011) operations of the Solid Waste Division monitor and collect litter and illegal dumping along streets and public rights-of-way.

**REVENUES:**

1. Intergovernmental Revenue:
  - The \$127,943 budget amount reflects the State of Florida Department of Transportation (FDOT) funding for mowing, litter removal, and tree-trimming on public right-of-ways on State Roads.
2. Charges for Service:
  - The net increase of \$22,648 is attributable to increases of \$16,218 for engineering fees charged to federal and independent agencies and \$6,250 from a proposed fee increase for road or street closures.
3. Miscellaneous Revenue:
  - The net increase of \$129,716 is primarily due an increase of \$130,216 in reimbursements from the FDOT for traffic signal and street light maintenance revenue on State roads.

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<b>FEE CHANGES EFFECTIVE 06/02/2014</b>					
<b>Subobject</b>	<b>Description</b>	<b>Current Fee</b>	<b>New Fee (as of 06/02/14)</b>	<b>Increase/ (Decrease)</b>	<b>Additional Expected Revenue Due to Increased Fees</b>
36916 *	Sale of Books, Maps & Regulations: Bid Plans and Specifications (sold in sets for each project) Small <250 pages	\$95.00	\$39.75	(\$55.25)	(\$29,282.50)
36916 *	Sale of Books, Maps & Regulations: Bid Plans and Specifications (sold in sets for each project) Medium <400 pages	\$95.00	\$60.50	(\$34.50)	(\$7,590.00)
36916 *	Sale of Books, Maps & Regulations: Bid Plans and Specifications (sold in sets for each project) Large >400 pages	\$95.00	\$81.00	(\$14.00)	(\$1,442.00)
36916	Sale of Books, Maps & Regulations: Maps - (per page)	\$3.00	\$3.25	\$0.25	\$12.00
36916	Sale of Books, Maps & Regulations: Plats - (per page)	\$9.00	\$13.00	\$4.00	\$192.00
36916	Sale of Books, Maps & Regulations: Real Estate Docs. (8.5" x 11" or smaller) - (per page)	\$6.00	\$11.00	\$5.00	\$240.00
36916	Sale of Books, Maps & Regulations: Real Estate Docs. (8.5" x 11" or larger) - (per page)	\$7.00	\$12.00	\$5.00	\$240.00
36907	Miscellaneous Sales & Charges: Copies, Maps, Blueprints and Plans - (per copy)	\$6.50	\$10.00	\$3.50	\$140.00
34909	Sign Design: Subdivisions - (per plat)	\$70.00	\$85.00	\$15.00	\$105.00
36941	House Moving: Assisting House Movers with Moves (per hour) (3 hrs. avg.)	\$91.00	\$127.00	\$36.00	\$36.00
34907	Fees- Road or Street Closures: Investigation Fee - ROW disclaim	\$1,500.00	\$1,688.00	\$188.00	\$4,324.00
34907	Fees- Road or Street Closures: Investigation Fee - Easement Abandonment	\$500.00	\$583.00	\$83.00	\$1,660.00
34907	Fees- Road or Street Closures: Investigation Fee - Easement Abandonment w/ Encroachment	\$1,000.00	\$1,129.00	\$129.00	\$1,161.00

\* These amounts are per the filed fee schedule. The FY 2014/15 budget is level with the FY 2013/14 budget. Per the department, the base units utilized to calculate the impact are incorrect.

**EXPENDITURES:**

1. Salaries:

- The department increase of \$784,328 is primarily a result of:
  - An increase of \$621,638 that reflects 18 new positions within the newly created Mowing & Landscape Maintenance Division. All 18 positions were created by Ordinance 2013-683-E; however, 2 positions were originally placed in Stormwater Services (S/F 461) and are being moved here as part of the budget.

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- There were four positions transferred into the General Fund/General Services District (S/F 011) portion of Public Works from Public Buildings Allocations (S/F 5A1) for a net impact of approximately \$175,000.
  - There was one additional position transferred into the General Fund/General Services District (S/F 011) from Stormwater Services (S/F 461) for a net impact of \$25,857.
  - The increase of \$74,999 in part time salaries for 1,300 part time hours in the Office of the Director to complete the Lazy Asset study.
  - A decrease of approximately \$215,000 for the transfer of the remaining portions of the salaries of twenty seven (27) positions that were previously split General Fund / General Services District (SF 011) and Stormwater Services (SF 461).
2. Employer Provided Benefits:
- The net increase of \$501,785 is primarily due to increases of \$428,220 in GEPP pension contribution, \$138,379 in group hospitalization and \$10,387 in Medicare tax costs. These were somewhat offset by a decrease of \$88,302 in workers compensation costs.
3. Internal Service Charges:
- The net decrease of \$50,339 is mainly due to decreases of \$245,377 in fleet repairs-parts-oil & gas, \$71,104 in OGC legal allocation, and \$70,720 in radio charges. These were offset by an increase of \$113,158 in fleet rental charges due to vehicle replacement charges, \$119,082 for building cost allocations, and \$100,522 in guard service allocations for the North Yard facility on Moncrief for guard service that was previously allocated in Stormwater Services (SF 461).
4. Internal Services – IT Operations:
- The change in information technology costs is a result of the newly implemented Customer Billing Mode.
5. Other Operating Expenses:
- The increase of \$4,383,089 is mainly attributable to increases of \$3,502,834 in contractual service due to the new mowing and landscape maintenance division, \$314,730 in general liability insurance, and \$491,965 for increased repairs and maintenance costs.
6. Capital Outlay:
- The funding request is within the Real Estate Division to trade in and replace a Document Imaging Scanner.
7. Supervision Allocation:
- This net negative amount of \$260,229 primarily represents administrative costs of \$214,972 allocated from Solid Waste (S/F 441) to Sanitation Services (S/F 011) and \$475,201 allocated from Engineering & Construction Management t (S/F 011) to Capital Projects subfunds.

**SERVICE LEVEL CHANGES:**

Public Works recognizes that FY 2014/15 will be the first full fiscal year under the new operation and organization structure. New to Public Works is the creation of the Mowing & Landscape Division approved by Ordinance 2013-683-E to oversee and manage the mowing and mowing contracts, tree service and tree service contracts, and contracts that clear and mow

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private property. Also, the City re-organization, approved by Ordinance 2013-209-E, created a Public Works Operations Director to oversee the Right of Way & Stormwater Maintenance Division, the Mowing & Landscape Division, Traffic Engineering Division, the Public Buildings Division, and the Solid Waste Division. The reorganization also re-established the Traffic Engineering Division.

**EMPLOYEE CAP CHANGES:**

The current fiscal year, 2013/14, was approved with an allocation basis to be shared with Stormwater Services. The chart below shows the net movement in each of the Public Works General Fund/General Services District (S/F 011) Divisions.

<b>PUBLIC WORKS CAP</b>	<b>2013/14 Approved</b>	<b>Restated Adjustments</b>	<b>2013/14 Restated</b>	<b>Mowing Bill</b>	<b>Other Movement</b>	<b>2014/15 Proposed</b>
Engineering	22	0	22	0	3	25
Mowing & Landscape	0	0	0	46	2	48
Office of the Director	15	0	15	0	3	18
Public Buildings	13	-13	0	0	0	0
Real Estate	5	0	5	0	0	5
ROW & Stormwater	258	-33	225	-30	-28	167
Solid Waste Sanitation	7	0	7	0	0	7
Traffic Engineering	0	33	33	0	0	33
Department Totals	320	-13	307	16	-20	303

**PROPOSED DIVISIONAL HIGHLIGHTS:**

<b>PUBLIC WORKS EXPENSES</b>	<b>2013/14 Restated</b>	<b>2014/15 Proposed</b>	<b>% Change from FY 14</b>	<b>\$ Change from FY14</b>	
Engineering	2,128,190	2,256,736	6.0%	128,546	<b>A</b>
Mowing & Landscape	-	10,830,413	100.0%	10,830,413	<b>B</b>
Office of the Director	2,009,812	2,372,384	18.0%	362,572	<b>C</b>
Public Buildings	3,500	3,500	0.0%	-	<b>D</b>
Real Estate	661,680	700,820	5.9%	39,140	<b>E</b>
R-O-W & Stormwater	23,407,768	8,425,215	-64.0%	(14,982,553)	<b>F</b>
Solid Waste Sanitation	864,465	956,364	10.6%	91,899	<b>G</b>
Traffic Engineering	3,673,782	13,251,494	260.7%	9,577,712	<b>H</b>
Department Total	32,749,197	38,796,926	18.5%	6,047,729	

**A** Engineering has increased primarily due to a net addition of \$188,496 in the salary & benefit lines which is mainly due to the addition of three engineers. There are also increased internal service charges of \$19,510, increased other operating expenses of \$32,265, and increased supervision allocation charges of \$9,965. Partially offset by reduced IT Operations internal service charges of \$121,690.

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- B** Mowing & Landscape was created to oversee and manage the mowing and mowing contracts, tree service and tree service contracts, and contracts that clear and mow private property.
- C** Office of the Director has increased primarily due to an increase of \$74,999 for part time salaries plus increases due to the movement of three positions from other areas within the department causing an increase of \$141,846 to salaries and an increase of 119,184 to benefits.
- D** Public Buildings is proposed to be fully funded within the internal service fund Public Buildings Allocations. As shown in the above schedule Art in Public Places funds are the only remaining general funds GSD funds within the division.
- E** Real Estate is increasing \$39,140 primarily due to \$22,205 increase to salaries & benefits reflected in appointing a division chief. There are also increased internal service charges of \$12,379 due to building cost allocations and increased capital outlay of \$7,497.
- F** Right-of-Way & Stormwater Maintenance is decreasing \$14,982,553 due to the transfer of utility expense for street lights (\$9,234,560) moved to Traffic Engineering. Also, there was the transfer of existing expenses to the new Mowing and Landscape Division for salaries related to 30 employees (\$969,495), mowing contracts (\$3,752,520) and tree maintenance contracts (\$929,000).
- G** Solid Waste Sanitation is increasing by \$91,899 primarily due to a net increase to internal service charges of \$13,125 attributable to parts/oil/gas, IT Operations internal charges of \$11,432, net other operating expense of \$30,143 for landfill charges, and supervision allocation for \$37,824.
- H** Traffic Engineering is primarily increasing as a result moving \$9,234,560 in utility expense for Street Lighting from the former Grounds Maintenance division.

**NOTE:**

The proposed budget for Solid Waste Sanitation Service for Litter Pick-Up is \$956,364.

Section 741.104 of the Municipal Code states that funding for the Zero-Tolerance Litter program is at the discretion of Council. The Mayor shall include in the annual budget request a statement of the amount of funds which would be required to fully implement the program in the ensuing fiscal year and the annual ad valorem tax millage which would produce such amount for that year. The Mayor shall also identify in the budget request the level of funding being requested for such program and the revenue source or sources of funds being appropriated in the budget request for such program.

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

**DEPARTMENT REQUESTS:**

1. The department is requesting \$10,000 be moved from Professional Services in Engineering & Construction Management to Professional Services in Traffic Engineering.



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**PROPOSED BUDGET BOOK – PAGE # 319 – 321  
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2. The department is requesting \$500,000 be moved from Repairs and Maintenance in ROW & Stormwater Maintenance to Professional Services for \$200,000 and Contractual Services for \$300,000 in Mowing & Landscape Maintenance.

These recommendations have no impact to Special Council Contingency.

**RECOMMENDATION:**

We recommend increasing the reimbursement from FDOT for maintenance of traffic signals due to information obtained after the budget submittal by \$34,465. This will have a positive impact on Special Council Contingency of \$34,465.

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 PUBLIC WORKS  
 STREET & HIGHWAYS 5-YEAR ROAD PROGRAM (S/F 141)**

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**BACKGROUND:**

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

**REVENUE:**

1. State Shared Revenue
  - The budgeted amount of \$6,762,673 represents 80% of the 5<sup>th</sup> and 6<sup>th</sup> Cent Gas Tax revenues. These revenues are impacted by the consumption of gasoline, which is directly affected by the state of the economy, projections in tourism and the infusion of more gasoline-efficient vehicles and hybrids. There is an increase of \$171,101 due to a higher assumption on gasoline consumption.
2. Miscellaneous Revenue
  - Investment earnings are expected to increase by \$44,372 to match the proposed earnings with actual earnings in the current fiscal year.

**EXPENDITURES:**

1. Grants, Aids & Contributions
  - The 80% of the 5<sup>th</sup> and 6<sup>th</sup> Cent Gas tax revenues is budgeted in accordance with the Better Jacksonville Plan the Interlocal agreement between the City and JTA. The funds are transferred to a fiscal agent for the payment of debt service.
2. Capital Outlay
  - The increase of \$44,372 is to match expenditures with estimated investment pool earnings.

Project Title	FY 2014/15 Proposed
Roadway Sign, Stripe and Signal	\$130,000
Traffic Signal and Street Lighting Maintenance	\$125,557
Railroad Crossings	\$3,104
<b>TOTAL</b>	<b>\$258,661</b>

**SERVICE LEVEL CHANGES:**

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

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PUBLIC WORKS  
STREET & HIGHWAYS 5-YEAR ROAD PROGRAM (S/F 141)**

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**PROPOSED BUDGET BOOK – Page #322- 323  
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**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

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PUBLIC WORKS – TREE PROTECTION FUND (15F)**

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**PROPOSED BUDGET BOOK – PAGE # 328 – 329  
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**BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities:**

Miscellaneous Revenue:

This is an All-Years sub-fund and the \$269,750 budgeted for FY 2014/15 is from accumulated investment earnings and will provide the source of funding for tree mitigation activities in FY 2014/15.

**EXPENDITURES:**

**Public Works**

Other Operating Expenses:

The budgeted amount, \$269,750 represents twenty five percent of \$1,079,000 budgeted within Public Works for tree trimming and maintenance. The increase will augment the City's efforts in addressing city-wide tree trimming maintenance.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

None.

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BEACH EROSION – LOCAL (S/F 1F4)**

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**PROPOSED BUDGET BOOK – Page # 330-331  
ON-SCREEN – Page #338-339**

**BACKGROUND:**

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

The Local Cooperation Agreement and a related Beach Renourishment Financing Plan account for County beach renourishment projects every five (5) years. The next county beach renourishment project is scheduled for the spring of 2017. The cost to the City is expected to be approximately \$2.95M and the funds would have to be drawn and transferred to the Corps of Engineers around December 2016. Contributions from the General Fund/General Services District (S/F 011), along with investment pool earnings, serve to satisfy the local-share obligations.

**REVENUE:**

Transfers from Other Funds

- Revenues are derived from a \$200,000 interfund transfer from the General Fund/General Services District (S/F 011) as outlined in the Beach Renourishment Financing Plan.

**EXPENDITURES:**

Cash Carryover – to Fund Balance

- Expenses are concurrent with the \$200,000 interfund transfer from the General Fund/General Services District (S/F 011). These funds are placed in reserve pending future appropriations for the various phases of beach renourishment including, but not limited to, design, surveys, permitting, construction, monitoring, and annual beach tilling.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this Sub-fund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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SOLID WASTE DISPOSAL (S/F 441)**

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**PROPOSED BUDGET BOOK PAGE - # 332 – 334  
ONLINE PAGE – PAGE # 340 – 342**

**BACKGROUND:**

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Residential Collection, Downtown Collection, and Disposal Operations Scale House. The fund also provides oversight for the Public Works Non-Departmental activity of sanitation service for litter pick-up and large debris-illegal dumping within the general fund GSD.

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

**REVENUES:**

**Public Works:**

1. Charges for Services:

- The net increase of \$731,715 is primarily due to steady growth in commercial tonnage increasing tipping fees and internal host fees at the landfill of \$510,449 and \$113,128 respectively, and City Departmental disposal fees are projected to increase by \$122,586 due to increased City projects in Stormwater Services and Blight. Also, solid waste late fees are increasing by \$96,891 based on actuals. These increases are offset primarily by a decrease of \$99,048 in residential tipping fees due to lower projected tons as a result of automated collection diverting residential tons from the landfill to the recycling center.

2. Miscellaneous Revenue:

- The increase of \$84,720 is primarily due to a projected \$79,220 increase in revenue from Sale of Recyclables which, by contract, pays the Solid Waste Disposal subfund for receipt of residential recycling materials. The increase is anticipated as a result of adding larger carts in the south-east service area (Mandarin) which is anticipated to increase tons collected.

**EXPENDITURES:**

**Non-Departmental/Fund Level Activities:**

1. Salary & Benefit Lapse:

- The \$254,077 lapse reflects anticipated average turnover and estimated vacancies within the division.

2. Debt Service:

- This reflects the necessary principal and interest on outstanding Solid Waste debt.

3. Banking Fund Debt Repayments:

- The \$33,662 increase reflects the division's second year of a two year capital project. When completed, the project will collect and convert the methane at closed City owned landfills to CNG vehicle fuel.
- Debt service related to the second year of the CNG project (\$6,677,000) and the Trail Ridge Landfill Expansion (\$43,000,000) was inadvertently omitted from the budget. Anticipated debt service on these projects is \$155,018.

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SOLID WASTE DISPOSAL (S/F 441)**

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ONLINE PAGE – PAGE # 340 – 342**

**Public Works:**

1. Salaries:

- The net increase of \$217,828 is primarily due to one part time position for 1,300 hours funded in the Office of the Chief of \$103,001 to hire a professional engineer to assist the division with ash site project. Additionally, overtime funding is increasing \$101,235 as a result of crews working the blight initiative and increased Household Hazardous Waste remote collection events, as requested by the Solid Waste ad hoc committee.

2. Employer Provided Benefits:

- The net increase of \$35,069 is primarily due to increases of \$45,631 in GEPP defined benefit pension contributions, \$5,111 in GEPP defined contributions, and \$6,682 in group hospitalization. The increases are primarily offset by a decrease of \$19,887 in workers compensation insurance costs.

3. Internal Service Charges:

- The net increase of \$592,458 is primarily due to copy center charges increasing \$266,107 which reflects anticipated printing and distribution of a Solid Waste service standards brochure for residents, \$147,869 of increased fleet repairs/maintenance and \$167,776 in fleet parts oil/gas charges due to the aging Solid Waste fleet. (Primary Fleet of Collection trucks average age = 9 years)

4. Internal Services – IT Operations:

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

5. Other Operating Expense:

- The net increase of \$116,751 is primarily due to an overall net increase in contractual agreements as a result of:
  - Increased contract CPI base rate adjustments totaling \$1,310,324 to the three (3) residential hauler contracts and \$283,315 for contract provided fuel to the haulers.
  - Decreased projected cost for the Trail Ridge Landfill disposal operations contract of \$975,707 with Waste Management primarily due to lower projected operating costs.

These projected contractual costs within Other Operating Expenses are offset further by reduced landfill charges of \$476,862, and reduced miscellaneous services and charges by \$45,000.

6. Supervision Allocation:

- This represents the cost of Office of the Chief and Collection Administration which is allocated to each activity within Solid Waste.

7. Indirect Costs:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.

**SERVICE LEVEL CHANGES:**

The division is in the second year of a two year capital project. Included in the project the division is moving forward with the purchase of carts for automated recycling service for the core city service area.

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SOLID WASTE DISPOSAL (S/F 441)**

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**PROPOSED BUDGET BOOK PAGE - # 332 – 334  
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**EMPLOYEE CAP CHANGES:**

There are no changes to the cap.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
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SOLID WASTE CONTAMINATION ASSESSMENT (S/F 442)**

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**PROPOSED BUDGET BOOK- PAGE # 335 – 336  
ONLINE PAGE - # 343 – 344**

**BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities:**

1. Miscellaneous Revenue:
  - Investment earnings are expected to decrease by \$8,050 based on current trends.
2. Transfers from Fund Balance:
  - The Transfer from Fund Balance is the amount necessary to balance the budget.

**NOTE:** The available fund balance within Solid Waste Contamination Assessment (S/F 442) is approaching an unsustainable trend. This is due to the decline in average annual tonnage that generates the subfund's revenue. This is compounded by increased annual expenses funding the necessary activities of the subfund and burdening the subfund with the expense of the city wide Snipe Sign & Tire Buy-Back event.

**Public Works**

1. Charges for Services:
  - Internal and external host fees are proposed to increase by a net \$5,740 based upon projected increases in Class I tonnage and a slight decrease in Class III tons. Specifically, Internal Host Fees increased by \$6,115 and External Host Fees decreased by \$307.

**EXPENDITURES:**

**Public Works**

1. Internal Service Charges:
  - OGC legal costs, based on actuals, account for the \$86 decrease in this category.
2. Other Operating Expenses:
  - The net increase of \$147,450 is primarily due to proposing \$150,000 budget for the City of Jacksonville Waste Tire Buy Back Event to be paid for with Contamination Assessment funds.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this sub fund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
LANDFILL CLOSURE (S/F 443)**

---

**PROPOSED BUDGET BOOK – PAGE # 337 – 338  
ONLINE PAGE - # 345 – 346**

**BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities**

1. Miscellaneous Revenue:

- The investment earnings are expected to be negatively impacted during the fiscal year due to the high cash requirements planned for closure activities at Trail Ridge, therefore investment earnings have been set at zero.

2. Transfer from Fund Balance:

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

**Public Works**

1. Charges for Services:

- Internal and external host are proposed to increase by a net \$47,352 based upon projected increases in Class I tonnage and a slight decrease in Class III tons. Specifically, Internal Host Fees increased by \$50,449 and External Host Fees decreased by \$3,097.

**EXPENDITURES:**

**Public Works**

1. Salaries:

- The \$2,459 decrease is due to a slight change in the allocation of those Solid Waste Operation employees that perform landfill post-closure duties at the East and North Landfills based on actuals.

2. Employer Provided Benefits:

- The \$11,298 net decrease is primarily due to \$23,540 decrease in Workers Comp Insurance offset by an increase in GEPP pension contributions of \$6,883 and Group Hospitalization Insurance of \$5,373.

3. Internal Service Charges:

- These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.

4. Internal Services – IT Operations:

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

**COUNCIL AUDITOR'S OFFICE  
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MAYOR'S PROPOSED 2014/15 BUDGET  
LANDFILL CLOSURE (S/F 443)**

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**PROPOSED BUDGET BOOK – PAGE # 337 – 338  
ONLINE PAGE - # 345 – 346**

5. Other Operating Expenses:

- The proposed \$15,949,398 is primarily due to estimated incremental closure costs of \$13,587,768 for 31.5 acres at Trail Ridge Landfill. Additionally \$698,602 is for post-closure expenses associated with the City's closed East Landfill and North Landfill. The remainder is due to permit, engineering, design, and construction expenses at the City owned Borrow Pit of \$1,663,028.

6. Capital Outlay:

- The \$360,000 is intended for a land acquisition of 18 available acres along SR 228 (Maxville Rd.). The land will be added to the 200 acre Borrow Pit property and will allow for construction access into the landfill during the expansion. The purchase will also allow for shorter drive time from the Borrow Pit to the landfill when hauling cover materials.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this sub fund. The personnel are an allocation of salaries and benefits of eight (8) positions from Solid Waste Disposal Operations that perform duties related to landfill closure.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
SOLID WASTE FACILITIES MITIGATION (S/F 445)**

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**PROPOSED BUDGET BOOK – Page # 339 – 340  
ONLINE PAGE – # 347 – 348**

**BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities**

1. Miscellaneous Revenue:

- Investment Earnings is decreasing \$12,323 based on current trends.

**Public Works**

1. Charges for Services:

- The \$362,640 represents a Host Fee of \$0.50 times the projected tonnage for FY 2014/15 of 725,279.24 at the landfill.
- The budget is presented incorrectly as both the Class I Mitigation Fund and the Teye´ Brown Regional Park Improvement Trust Fund External Host Fees were budgeted in the Sub-Fund. The correct amount for Class I Mitigation Fund is \$181,320, which would accurately reflect the proposed increase in tonnage at Trail Ridge Landfill for the Class I Mitigation Fund. See recommendation below.

**EXPENDITURES:**

**Non-Departmental/Fund Level Activities**

1. Cash Carryover:

- Funds in this category are placed in reserve pending future council approved appropriations for mitigation activities.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

We recommend decreasing Charges for Services – Internal Host Fees \$181,320 from \$362,640 to \$181,320 and decreasing Cash Carryover by the corresponding amount due to the overstated revenue. There is no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
SOLID WASTE FACILITIES MITIGATION CLASS III (S/F 446)**

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**PROPOSED BUDGET BOOK – PAGE # 341 – 342  
ONLINE PAGE – # 349 – 350**

**BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities**

1. Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$1,195 based on current trends.

**Public Works**

1. Charges for Services:

- External host fees are expected to decrease by \$782, which is directly related to the reduction in budgeted tons estimated to be received at Construction & Demolition Debris (Class III) landfills.

**EXPENDITURES:**

**Non-Departmental/Fund Level Activities**

1. Cash Carryover:

- Funds in this category are placed in reserve pending future council approved appropriations for mitigation activities.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

None.

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 2009B EXCISE TAX REV BONDS-SOLID WASTE (S/F 44G)**

**PROPOSED BUDGET BOOK – Page #69-70  
 ON SCREEN – Page #77-78**

**BACKGROUND**

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

**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 Solid Waste operating fund (SF 441) 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.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,645,000	168,250	0	1,813,250

**EMPLOYEE CAP CHANGES**

There are no employees assigned to this subfund.

**SERVICE LEVEL CHANGES**

None.

**RECOMMENDATIONS**

None.

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 MAYOR'S PROPOSED FY 2014/15 BUDGET  
 2009C EXCISE TAX REV BONDS-SOLID WASTE (S/F 44H)**

**PROPOSED BUDGET BOOK – Page #71-72  
 ON SCREEN – Page #79-80**

**BACKGROUND**

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

**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 Solid Waste operating fund (SF 441) 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.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,400,000	279,400	0	3,679,400

**EMPLOYEE CAP CHANGES**

There are no employees assigned to this subfund.

**SERVICE LEVEL CHANGES**

None.

**RECOMMENDATIONS**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS & RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
SOLID WASTE MITIGATION CAPITAL PROJECTS (44I)**

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**PROPOSED BUDGET BOOK – # 57 – 58  
ONLINE PAGE - # 65 – 66**

**BACKGROUND:**

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

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

**REVENUES:**

Charges for Services:

- The \$178,470 for fiscal year 2014/15 is calculated based on the \$0.25 per ton Internal Host Fees collected at the Trail Ridge Landfill for Taye´ Brown Regional Park Improvement District.

**EXPENDITURES:**

Cash Carryover – To Fund Balance:

- Funds in this category are placed in reserve pending future appropriations for mitigation activities.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
ST. JOHNS RIVER FERRY COMMISSION  
PROPOSED FY 2014/15 BUDGET  
MAYPORT FERRY (S/F 451)**

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**PROPOSED BUDGET BOOK –See Attached**

**BACKGROUND**

Ordinances 2012-0235-E and 2012-0522-E established the St. Johns River Ferry Commission to run the Mayport Ferry when the Jacksonville Port Authority returned the Ferry and the tangible property related to Ferry Operations to the City of Jacksonville in 2012.

**REVENUE**

1. Other Sources

- This amount represents the contribution from JTA for ferry operations as per Ordinance 2013-820-E.

2. Charges for Services

- The increase of \$101,632 is due to the Ferry collecting a full twelve months of revenue. The Ferry lost a month and a half of revenue in FY 2013/14 due to scheduled maintenance which required the Ferry to be dry docked.

**EXPENDITURES**

1. Transfers to Other Funds

- This is a grant match transfer to the Ferry – Grant / Capital project fund (SF 452) for the second year of an existing grant (Ordinance 2014-274-E) as detailed on Schedule B1b. These funds are transferred to Sub-fund 452 so that the revenues and expenditures related to the Federal Lands Access Program (FLAP) grant can be tracked accurately.

2. Cash Carryover

- The \$72,635 Cash Carryover amount represents excess budgetary revenue over expenses in this fund. This amount will need to be reduced by \$15,207 in order to budget for the grant writer. See Recommendation #1.

3. Internal Service Charges

- The increase is due to projecting fuel for a full year of ferry operations.

4. Other Operating Expenses

- Total operating expenses include an increase of \$132,059 in contractual expense for the third party contractor to operate the ferry and an increase of \$2,177 of miscellaneous insurance. Also, \$562,500 of the third party contractor's contract expenses are being recorded in Sub-fund 452 in order to accurately track the expenditures for reimbursement from the (FLAP) grant. Other Operating Expenses will also need to be increased by \$15,207 to continue the contract for grant writing services. It was this grant writer that was able to secure the \$900,000 FLAP grant over two years. See Recommendation #1.

**COUNCIL AUDITOR'S OFFICE  
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ST. JOHNS RIVER FERRY COMMISSION  
PROPOSED FY 2014/15 BUDGET  
MAYPORT FERRY (S/F 451)**

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**PROPOSED BUDGET BOOK –See Attached**

**SERVICE LEVEL CHANGES**

None.

**EMPLOYEE CAP CHANGES**

There are no authorized positions in this Sub-fund.

**RECOMMENDATION**

1. We recommend reducing the Cash Carryover by \$15,207 from \$72,635 to \$57,428 and increasing Other Operating Expense by \$15,207 from \$1,041,583 to \$1,056,790. This would have no impact on Special Council Contingency.

**ST JOHNS RIVER FERRY COMMISSION REQUEST**

1. The Commission is requesting \$20,000 for the purchase of a rescue boat for the Mayport Ferry in order to remain in compliance with Coast Guard regulations. This can be funded with available Cash Carryover and would have no impact on Special Council Contingency.

MAYPORT FERRY  
SUBFUND -- 451

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14	
				PERCENT	DOLLAR
<b>REVENUE</b>					
<b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b>					
Miscellaneous Revenue	2,978	0	0		0
Other Sources	200,000	0	200,000		200,000
Transfers From Other Funds	0	449,715	0	-100.0%	-449,715
Transfers from Fund Balance	210,000	70,000	0	-100.0%	-70,000
	<u>412,978</u>	<u>519,715</u>	<u>200,000</u>	<u>-61.5%</u>	<u>-319,715</u>
<b>PUBLIC WORKS</b>					
Charges for Services	1,178,727	1,270,402	1,372,034	8.0%	101,632
Miscellaneous Revenue	8,640	0	0		0
	<u>1,187,367</u>	<u>1,270,402</u>	<u>1,372,034</u>	<u>8.0%</u>	<u>101,632</u>
<b>TOTAL REVENUE</b>	<b>1,600,345</b>	<b>1,790,117</b>	<b>1,572,034</b>	<b>-12.2%</b>	<b>-218,083</b>
<b>EXPENDITURES</b>					
<b>NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES</b>					
Transfers to Other Funds	0	0	112,500		112,500
Cash Carryover	0	0	72,635		72,635
	<u>0</u>	<u>0</u>	<u>185,135</u>		<u>185,135</u>
<b>PUBLIC WORKS</b>					
Internal Service Charges	303,353	305,062	345,315	13.2%	40,253
Other Operating Expenses	1,258,348	1,485,054	1,041,583	-29.9%	-443,471
Capital Outlay	0	1	1	0.0%	0
	<u>1,561,701</u>	<u>1,790,117</u>	<u>1,386,899</u>	<u>-22.5%</u>	<u>-403,218</u>
<b>TOTAL EXPENDITURES</b>	<b>1,561,701</b>	<b>1,790,117</b>	<b>1,572,034</b>	<b>-12.2%</b>	<b>-218,083</b>

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
ST. JOHN'S RIVER FERRY COMMISSION  
PROPOSED FY 2014/15 BUDGET  
MAYPORT FERRY GRANTS / CAPITAL PROJECTS (S/F 452)**

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**PROPOSED BUDGET BOOK – Page #345-346  
ON SCREEN – Page #353-354**

**BACKGROUND**

This Sub-fund is used to account for any grants or capital projects associated with the Mayport Ferry. In FY 2013/14, Ordinance 2014-274-E established the first year of a two year operational grant from the Florida Department of Transportation Federal Lands Access Program (FLAP) to help offset a portion of the operational expenses for the Mayport Ferry. The funding in FY 2014/15 reflects year two of the FLAP grant as stated in that legislation.

**REVENUE**

1. Transfers From Other Funds

- This is a transfer from the Ferry operating fund (S/F 451) for the cash match portion of the FLAP grant.

2. Intergovernmental Revenue

- This represents year two grant funds from the Florida Department of Transportation.

**EXPENDITURES**

1. Other Operating Expenses

- A portion of the operations budget for the third party contractor to operate the ferry for the FY 2014/15 budget, equal to the grant and match (\$562,500) are budgeted in this fund to accurately track those expenditures used for the FLAP grant reimbursement.

**SERVICE LEVEL CHANGES**

None.

**EMPLOYEE CAP CHANGES**

There are no authorized positions in this subfund.

**RECOMMENDATIONS**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 347 – 350  
ONLINE PAGE – # 355 – 358**

**STORMWATER SERVICES BACKGROUND:**

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

**REVENUES:**

**Non-Departmental/Fund Level Activities**

1. Transfers from Other Funds:

- Pursuant to Section 754.110 of the Municipal Code, the City provides for the value of Stormwater User Fees waived for 501(c) 3 organizations and individuals or families who are economically disadvantaged.

**Public Works**

1. Charges for Services:

- The overall increase of \$308,848 in Stormwater user fees is primarily based on actual collections and a 0.40% increase in parcels to be billed.

**EXPENDITURES:**

**NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES**

1. Debt Service:

- This reflects the necessary principal and interest on outstanding Stormwater Service related debt.

2. Transfers to Other Funds:

- The \$5,837,152 represents the excess revenue over expenditures in this fund that is transferred to Stormwater Services - Capital Projects to be used as pay-go funds for various capital projects. The \$1,605,871 decrease is primarily due to increased operating expense of \$1,335,983 in Public Works Right-of-Way and Stormwater Maintenance Division.

3. Banking Fund Debt Repayment:

- This reflects the necessary principal and interest on outstanding Stormwater Service Banking Fund debt.

**PARKS, RECREATION & COMMUNITY SERVICES**

**BACKGROUND:**

This Stormwater activity is within the Parks, Recreation & Community Services Department and managed through the Duval County Extension Office. In order to maintain compliance with the Stormwater Regulatory Permit, the Extension Office continues to administer the Florida Yards & Neighborhoods Program's mission, which is to reduce the use of water, fertilizers, and pesticides. This program also assists in educating homeowners to decrease the amounts of nutrients and toxic runoff into the St. Johns River basin.

The department uses two part time positions for the Watershed-Based Education and Evaluation Program for Duval County and provides a structure to educate youth in six Duval County schools about the Florida Yards and Neighborhoods Program. The specific objective of this

**COUNCIL AUDITOR'S OFFICE  
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STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 347 – 350  
ONLINE PAGE – # 355 – 358**

program, through implementation of a youth educational program, is to address nutrient enrichment, bacterial contamination, and other pollution problems found in northeast Florida surface waters.

1. Salaries:

- The \$46,236 represents two (2) part-time employees. The \$8,964 increase is due to funding 260 additional work hours for each part-time employee in order to expand the youth program further than the six schools currently receiving youth educational programs. The necessary part time hours had already been authorized.

2. Employer Provided Benefits:

- The \$670 accounts for the benefits (Medicare Tax) of the part-time employees.

3. Other Operating Expenses:

- The \$11,313 provides for various supplies and a local mileage reimbursement for travel within the county.

**PUBLIC WORKS**

**BACKGROUND:**

The Stormwater Services subfund uses its dedicated funding source to complete various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds). Funding is provided by a user fee. Public Works allocates employee activity and the related expenses between General Fund/General Services District (S/F 011) Right-of-Way and Stormwater Maintenance activities and Stormwater Services (S/F 461).

1. Salaries:

- The increase of \$212,744 is primarily due to the transfer of the remaining portion of (27) employees out of R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011) into the Stormwater Service (S/F 461) operations.

2. Employer Provided Benefits

- The increase of \$124,691 is primarily due to an increase of \$178,718 in GEPP pension contribution and \$28,258 in group hospitalization insurance, offset by a \$96,719 reduction in workers compensation insurance.

3. Internal Service Charges:

- The net increase of \$335,785 is mainly due to a net increase of \$409,930 in fleet charges which is mainly attributable to the FY 2013/14 purchases of equipment. These were slightly offset by an decrease of \$95,169 in guard service charges.

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 increase of \$700,366 is mainly due to an increase of \$606,238 in contractual services costs in the continued effort to reduce a City wide back-log of ditch cleaning and to repair storm drain cave-ins, increase mowing, and provide tree maintenance at

**COUNCIL AUDITOR'S OFFICE  
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STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 347 – 350  
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Stormwater treatment facilities. Additionally, \$65,000 has been added to equipment rentals for barricades rented for work related to Stormwater activities.

6. Indirect Cost:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.

**REGULATORY COMPLIANCE**

**BACKGROUND:**

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

Council enacted Ordinance 2013-212-E May 28, 2013, approving an inter-local agreement with the Florida Department of Transportation (FDOT) and appropriating grant funding through May 2016. The grant is funding the Federal mandated National Pollutant Discharge Elimination System (NPDES) permit monitoring plan for the Municipal Separate Stormwater System in Jacksonville. The appropriation will carry over and expands the EQs abilities to comply with Stormwater management regulations by funding personnel salaries and benefits, supplies, and services. As shown in schedule B1a Public Works is requesting \$473,261 and as a result of the FDOT grant, EQ is able to reduce its budget for these line items.

1. Salaries:

- The increase of \$186,685 for permanent and probationary salaries is due to an error. **See recommendation below.**

2. Employer Provided Benefits:

- The increase of \$90,661 is an error. **See recommendation below.**

3. Internal Service Charges:

- The decrease of \$756 is primarily due to a reduction in tech refresh.

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 \$120 is mainly due to a reduction in Office Supplies of \$164 offset by an increase of \$50 in Miscellaneous Insurance as a result of the above mentioned grant.

6. Capital Outlay:

- There is no Capital budgeted in FY 2014/15.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 347 – 350  
ONLINE PAGE – # 355 – 358**

**EMPLOYEE CAP CHANGES:**

As discussed, there is a net increase of (26) authorized positions. This is the result of:

- Adding two positions to this subfund via Ordinance 2013-683-E for mowing.
- Transferring three positions back to the General Fund/General Services District (S/F 011) as part of this budget related to mowing.
- Transferring 27 positions back to this subfund from the General Fund/General Services District (S/F 011) as part of this budget.

**RECOMMENDATION:**

We recommend Salaries & Benefits in Stormwater Services Regulatory Compliance be decreased by \$288,199. This is to account for the fact that 78% of the salaries and benefits are funded through a corresponding grant subfund. This will be offset with a corresponding cash carryover. There is no impact on Special Council Contingency.



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 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
<b>TOTAL</b>	<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)**

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**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 2014/15 BUDGET  
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

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**PROPOSED BUDGET BOOK – Page #351 – 353  
ON SCREEN – Page #359 – 361**

**BACKGROUND:**

Prior to Fiscal Year 2013/14, Public Works – Public Buildings only charged departments Plant Renewal, Building Rental, and Security costs. In FY 2013/14 budget, Council approved the establishment of a new internal service fund that accounts for the revenues and expenditures located within Public Buildings for building maintenance, security, and utilities. There was a portion of activities of the division that remained in the General Fund / General Services District (S/F 011) in FY 2013/14.

In the proposed budget the revenue and expenditures related to the activities of the Public Buildings division that remained in the General Fund / General Services District (S/F 011) have been re-stated and included within this sub-fund for comparability purposes. The employee cap was not re-stated to reflect the inclusion of the General Fund / General Services District (S/F 011). If it had been re-stated, the cap for FY 2013/14 would have been 63 and there would be a net decrease of four positions in FY 2014/15.

**REVENUES:**

1. Charges for Service:

- The \$41,817,650 reflects the total proposed charge for building maintenance, security, and utilities from all users directly related to the budgeted expenditures in this sub-fund.

2. Miscellaneous Revenue:

- The \$288,244 is received primarily from non-city tenant revenue based on existing leases in the Ed Ball building and the new Courthouse.

**EXPENDITURES:**

**Non-Departmental/Fund Level Activities:**

1. Salary & Benefit Lapse:

- The \$177,630 lapse reflects anticipated average turnover and estimated vacancies within the division.

**Public Works:**

1. Salaries:

- The net decrease of \$63,665 is primarily due to the elimination of four positions and a decrease in overtime hours, offset by various salary increases related to reclassified positions within the division.

2. Employer provided Benefits:

- The \$8,090 increase in benefits is primarily due to increased pension contributions which reflect the contribution rate increase offset by reduced group hospitalization insurance due to the reduction in personnel.

3. Internal Service Charges:

- The \$1,023,147 net increase is primarily due to additional Guard Service/ADT Security charges of \$535,128 and Utility Allocation charges of \$493,470. This is not a net overall

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2014/15 BUDGET  
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

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**PROPOSED BUDGET BOOK – Page #351 – 353  
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increase in these costs, but rather an increase in the internal service allocation to buildings within this subfund.

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 \$1,044,021 is primarily due to redirecting the funds that were in Capital Outlay that funded preventative building maintenance to contractual services within Other Operating Expenses.
6. Capital Outlay:
  - The elimination of \$1,039,865 in funding for Capital Outlay provided in FY 2013/14 is proposed to be redirected by the department to Other Operating Expenses as referenced above.
7. Banking Fund Debt Repayment:
  - The increase of \$1,444,902 is primarily due to the addition of the Haverty's building banking fund allocation of \$1,330,559 with the remainder associated with a slight increase related to the Ed Ball building build-out allocation.

**RECOMMENDATION:**

After the budget was submitted, Ordinance 2014-64-E was approved and includes non-city tenant revenue from "Teach for America" in the Ed Ball building. The 1<sup>st</sup> year initial term annual amount of \$63,380 will begin 30 days after tenant improvements are complete. To budget for these new revenues Public Buildings is requesting eight (8) months of rent be placed in the budget, or \$42,253. This should be offset within Other Operating Expense to reflect the expenses as a tenant in this subfund. There is no impact on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2014/15 BUDGET  
 STATE AND FEDERAL GRANT PROGRAM  
 SCHEDULES B1-A, B1-B & B1-C**

**RECOMMENDATIONS:**

We recommend that the revised Schedules B1-A, B1-B and B1-C be attached to the budgeted ordinance. Below are the recommended revisions to the schedules which will have no impact to Special Council Contingency:

- On the B1-A schedule the Air Pollution Tag Fee, the Asbestos Program and the Mosquito Control State 1 grants need to be removed since they are currently included in the budget within the Environmental Quality Division. (Highlights on B1-A Schedule)
- On the B1-B schedule the Beach Renourishment grant from the Florida Department of Environmental Protection needs to be added in the amount of \$31,159 with a match amount of \$34,841 which is already appropriated.
- On the B1-B schedule, correct FIND Grant project names for continuity purposes.
- Include the below amounts on the B1-B schedule that were erroneously left off the schedule attached to the budget ordinance bill.

Description	Amount	Accounts
FY 14 Request for Reserve for Federal Grants Match / Overmatch:	\$5,159,611	
FIND Grants - Project Matches:	\$1,098,072	JXSF331AF 36120 AFT001 01 JXS331 AL
FIND Grants - Project Matches:	\$65,448	TRIN331FR1D8 38191
Mayport Ferry Grant Match:	\$112,500	TROU451TO452
Air Pollution Control EPA 105 Grant Match:	\$424,270	TROU011TO127
Nutrition Services Incentive Program Match/overmatch:	\$2,971,303	RCAH011JSSP 08231 Local Match
Beach Renourishment Grant Match	\$34,841	PWEN1F4BE 04904
Reserve for Federal Matching Grants (B1b) Net:	\$453,177	JXRS011CCFMG 09910

- Include the below amounts on the schedule the B1-C schedule that were erroneously left off the schedule attached to the budget ordinance bill.

Description	Amount	Accounts
FY 15 Request for Reserve for Federal Grants	\$295,055	
FY 15 Reserve for Federal Grants Budgeted Amount	\$266,000	JXRS011CCFP 09910
Unfunded Amount	\$ 29,055	

FY15 Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	Department of Health and Human Services - Substance Abuse and Mental Health Services Administration	Adult Drug Court and Mental Health Court Enhancement	A joint solicitation with the Department of Justice, Bureau of Justice Assistance. Grant proposal to enhance Adult Drug Court with 4 additional evidence-based treatment modalities to provide intensive case management and to increase drug and alcohol testing among the population. This grant will provide services to participants in the Adult Drug Court program for 3 years and must be renewed each project year.	\$323,480	\$0	\$0	\$0	1	0
Constitutional Officers - Court Administration	Department of Health and Human Services - Substance Abuse and Mental Health Services Administration	Adult Drug Court, Dependency Drug Court and Model Dependency Court Enhancement	Grant proposal to enhance Adult Drug Court, Dependency Drug Court and Model Dependency Court with 3 additional evidence-based treatment modalities to implement an assessment and testing process for the Dependency Model Court. To provide intensive case management and to increase drug and alcohol testing among the population. This grant will provide services to participants in these programs for 3 years and must be renewed each project year.	\$347,177	\$0	\$0	\$0	1	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	Community Emergency Response Teams (CERT)	Funds allocate to recruit and train citizens to be prepared for emergency situations in their neighborhoods.	\$10,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	SAFER Grant	The Jacksonville Fire Rescue Department was awarded a FY2013 SAFER grant (EMW-2013-FH-00592) under the Hiring of Firefighters Category to hire sixty-seven positions lost to attrition. Twelve (12) of these positions will be filled by military veterans. Per the FY2013 Veterans Hiring Program, the Jacksonville Fire Rescue Department has been awarded additional funding for the third year salary and benefit costs.	\$565,620	\$0	\$0	\$0	12	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP) Emergency Management	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist attacks using chemical, biological, radiological, nuclear or explosive weapons (WMDs).	\$90,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP) USAR/HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist attacks USAR/HazMat incidents.	\$155,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	DHS/FEMA/FL Division of Emergency Management	Citizen Corps Program (CCP)	Funds to promote volunteer service activities that support homeland security and community safety throughout Duval County. There are currently eight Citizen Corps programs throughout the area.	\$10,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Florida Department of Community Affairs	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County. Grant matched with FREP011 general fund, no set aside match required.	\$118,000	\$0	\$0	\$118,000	3	0
Fire & Rescue - Emergency Preparedness	United States Department of Health & Human Services	EMS County Award	Funds allocated from the Department of Health to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$175,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	US Dept of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events. Grant matched with FREP011 general fund, no set aside match required.	\$195,000	\$0	\$0	\$195,000	0	0
Intra-governmental - Grants Management & Compliance Office	US Department of Justice, Bureau of Justice Assistance	2014 Justice Assistance Grant (JAG)	This grant provides funding for programs designed and intended to reduce crime and improve public safety in Duval county. These programs serve violent and non-violent criminals, provide for crime prevention as well as provide opportunities to adult and juvenile offenders and ex-offenders.	\$400,871	\$0	\$0	\$0	3	3,900
Jacksonville Public Library	State of Florida/ Department of State	State Aid to Libraries	Operational enhancements to all state libraries to include funds for additional material and non-capital improvements.	\$1,112,083	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Infrastructure Grant	NAS Jacksonville Military Services for OLF Whitehouse. Provides funding that along with DOD funding purchases development rights easements around OLF Whitehouse. This program protects OLF Whitehouse from encroachment. This program protects OLF Whitehouse from encroachment by purchasing development rights easements from willing sellers.	\$ 200,000.00	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Reinvestment Grant	Military Base and Mission Growth - Federal Advocacy for investment in area military bases and missions. The economic impact of the military in Jacksonville is \$14.2 billion dollars a year.	\$90,000	\$0	\$0	\$30,000	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Florida Defense Support Task Force	At the request of area bases, we will seek a grant for infrastructure improvements near bases that influence efficiencies and support the base mission.	\$ 200,000.00	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Florida Defense Support Task Force	At the request of area bases, we will seek a grant for the payment of costs related to the advocacy for various projects as determined by the bases.	\$ 200,000.00	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Jacksonville Jaguars Foundation grant provides funding for a one-stop Veterans resource and reintegration center.	\$150,000	\$0	\$0	\$0	2	0
Military Affairs and Veterans	US Department of Labor	Homeless Veterans Stand Down	A two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance. Additionally there is a career fair that is designed to assist veterans.	\$10,000	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Infrastructure Grant	Mayport - grant is designed for infrastructure improvements at the Naval Base. For FY15, the base will focus on roadway projects.	\$ 200,000.00	\$0	\$0	\$0	0	0
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs	Senior Companion Program	This grant allows for continued services and expand center-based group respite and educational/events to 14+ elders with first-stage memory loss along with their caregivers and stipends to 14 low-income volunteers.	\$1,800	\$0	\$0	\$0	0	0

FY15 Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Recreation and Community Services - Social Services	U.S. Department of Health and Human Services	Ryan White	Ryan White HIV/AIDS Program - The purpose, goals and objectives of the grant are to identify persons living with HIV in the Jacksonville area, assess their needs for services, and fund Community-Based Organizations to provide the needed services. Grant funds will provide core medical and support services to an estimated 4,500 persons living with HIV in the Jacksonville area.	\$5,500,000	\$0	\$0	\$0	4	0
Parks, Recreation and Community Services - Social Services	U.S. Department of Justice (DOJ)/ Office of Violence Against Woman (OVW)	Arrest Grant	Grants to Encourage Arrest Policies and Enforcement Protection Orders Program	\$650,000	\$0	\$0	\$0	0	0
Public Works - Engineering & Construction Management	Florida Department of Transportation	National Pollutant Discharge Elimination System (NPDES)	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan (MS4 Permit). The City and FDOT are co-permittees of this national program. The National Pollutant Discharge Elimination system permit requires that FDOT perform stormwater discharge compliance and water quality assessments, TMDL (Total Maximum Daily Loads) monitoring for nutrient levels in the Lower St. Johns Basin (Duval County), illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways. Through the Interlocal Agreement, the City provides services to FDOT as required by the MS4 Permit. Grant is joint item between the Public Works and Regulatory Compliance Departments.	\$473,261	\$0	\$0	\$0	0	0
Regulatory Compliance - Environmental Quality	Department of Homeland Security	Monitoring Demonstration Study (Air)	There are two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	\$0	2	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Air Pollution Tag Fee	Compliance with National Ambient Air Quality Standards is critical to the protection of the community's health and welfare. This grant supports this effort via permit compliance; inspection of air pollution sources; citizen complaint response, etc. This revenue is also used for addressing odor pollution and controlling emissions from mobile and stationary sources.	\$591,942	\$0	\$0	\$0	7	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Asbestos Program	EQD receives 80% of all fees collected in Duval County by the State of Florida for asbestos-related activities. This funding can only be utilized for asbestos-related activities within Duval County.	\$13,605	\$0	\$0	\$0	0	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Gas Storage Tank Cleanup	The Florida Department of Environmental Protection (FDEP) provides funding to the City of Jacksonville to manage the cleanup of petroleum contaminated sites within Duval County. This grant aids in protecting the drinking water sources in the county from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic areas. The Environmental Quality Division administers contractor cleanup of over 400 contaminated sites. grant period is July 1, 2015 - June 30, 2016	\$1,068,735	\$0	\$0	\$0	22	3,120
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Gas Storage Tank Inspection	The FDEP provides funding to EQD to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills. The State established this program to ensure that facilities take measures to avoid leaks now and into the future.	\$315,411	\$0	\$0	\$0	8	0
Regulatory Compliance - Environmental Quality	United States Environmental Protection Agency	Particulate Matter 103 Grant	The U.S. EPA provides this grant to EQD to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,621	\$0	\$0	\$0	1	0
Regulatory Compliance -Mosquito Control	Florida Department of Agriculture & Consumer Services	Mosquito Control State 1	Local Mosquito program to provide public health pest control. Award is subject to change due to State budget.	\$29,456	\$0	\$0	\$29,456	0	0
Regulatory Compliance -Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$0	\$0	0	0
<b>Total Schedule B1a:</b>				<b>\$12,784,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$372,456</b>	<b>66</b>	<b>7,020</b>

FY15 Continuation Grant With City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Grant shall be used for the following federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$120,000	\$18,000	\$0	\$0	0	0
Constitutional Officers - Court Administration	US Department of Justice, Bureau of Justice Assistance	Adult Drug Court and Mental Health Court Enhancement	This project is a joint solicitation with the Substance Abuse and Mental Health Services Administration. This grant period is three years.	\$299,975	\$987	\$0	\$100,013	0	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	Port Security Grant Program (PSGP)	Funding to enhance emergency preparedness warehouse/back-up Emergency Operations Center (EOC). Provides secure warehouse for Homeland Security assets and back-up facility for the EOC of Duval County. This is a two year grant with one half of the match appropriated in FY14 (\$187,500) and the remaining match due in FY 15.	\$187,500	\$62,500	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Florida DCA Division of Emergency Management	Hazard Analysis Agreement	Funds from State of Florida to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$25,000	\$25,000	\$19,500	\$0	1	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	To provide a continuum of care for 120 homeless Veterans. Services will include: case management, job counseling, job placement, career training/vouchers, social services support and transitional housing.	\$250,000	\$30,000	\$0	\$0	4	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Pottsborg Creek - Dredge	Dredging a navigational channel along Pottsborg Creek between boat ramp at Beach Blvd and the St. Johns River.	\$375,000	\$450,000	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Ortega River - Mooring Field & Channel Markings	Installation of a 40-50 mooring buoy field located in the Ortega River which is a tributary of the St. Johns River. The mooring field will be located between the Grand Ave. Bridge and the Roosevelt Blvd. Bridge (U.S. 17).	\$150,000	\$180,000	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Exchange Island - Dock & Pavilion	Construct 60' boat dock, shoreline kayak launch, nature trail, and two pavilions with tables and grills.	\$113,250	\$135,900	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Sisters Creek Marina/Boat Ramp - Floating Dock	Relocation of floating docks from the shore to reduce the environmental impacts caused by their current location.	\$103,200	\$123,840	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	County Dock Road Boat Ramp	Replace deteriorated boat ramp, remove submerged structures (i.e. - pilings). Remove parking obstructions. Designate kayak launch. Project will help improve water access.	\$51,000	\$61,200	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Northbank Riverwalk - Riverwalk & Bulkhead Repairs	Remove existing walking bridge, reroute portion of Riverwalk, partially fill small cove area and add kayak launch.	\$71,400	\$85,680	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Arlington Lions Club Boat Ramp	Design and construct an extension to the Blue Cypress Boardwalk which connects Blue Cypress Park to Arlington Lions Club Park.	\$105,750	\$126,900	\$0	\$0	0	0
Parks, Recreation and Community Services - Senior Services	Corporation for National and Community Services	Retired and Senior Volunteer Program (RSVP)	RSVP Provides diverse volunteer opportunities for persons 55 years and older. The Program encourages and provides opportunities for at least 655 seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$69,049	\$133,000	\$0	\$0	3	1,300
Parks, Recreation and Community Services - Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children	\$356,695	\$81,046	\$0	\$11,524	3	1,300
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program (JSSP)	Provides activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Additional funds needed as local match to fund the 56 FTEs for 19 Centers; 27 transportation buses for services, and other operating cost within the program. This local match is budgeted in the Mayor's FY 15 budget, in the Adult Services Division:	\$1,088,524	\$108,852	\$2,862,451	\$0	56	5,200
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	This grant allows for continued services and expand in-home and group respite services and educational/services to 154+ elders and stipends to 22 low-income volunteers with additional services through 40 faith-based organizations. expand evening in-home respite services to 25 caregiver/families and stipends and training to 25 low-income senior volunteers	\$105,000	\$21,000	\$0	\$0	1	0
Parks, Recreation and Community Services - Social Services	Department of Justice, Office of Justice Programs, Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Provide crisis intervention, stabilization and recovery services to crime victims: underserved populations of the elderly, disabled, veterans and non-English speaking victims within Duval County.	\$319,991	\$62,144	\$0	\$79,998	3	0
Public Works - Office of Director	FHWA	FLAP Grant: 20.205 Highway Planning & Construction	Provided funding for Ferry operations (2014-274-E)	\$450,000	\$112,500	\$0	\$0	0	0
Public Works - Construction Engineering	Florida Department of Environmental Protection	Beach Renourishment	Additional grant funds are related to an existing agreement between the City of Jacksonville and the State of Florida Department of Environmental Protection. Funds will be utilized for administrative costs for the local program - consultant fees, tilling and sea turtle patrol, due, etc.	\$31,159	\$34,841	\$0	\$0	0	0
Regulatory Compliance - Environmental Quality	United States Environmental Protection Agency	Air Pollution Control EPA 105 Grant	This is an "Air Pollution Control Program Maintenance Grant" between the City of Jacksonville, Environmental Quality Division (EQD) and the U.S. Environmental Protection Agency (EPA). This grant requires a General Fund contribution which must be at least 40% of the total grant amount and at least \$1.00 more than was contributed the previous year.	\$531,521	\$424,270	\$0	\$97,016	13	0
<b>Total Schedule B1b:</b>				<b>\$4,804,014</b>	<b>\$2,277,660</b>	<b>\$2,881,951</b>	<b>\$288,551</b>	<b>84</b>	<b>7,800</b>

**FY 14 Request for Reserve for Federal Grants Match / Overmatch: \$5,159,611**  
**FIND Grants - Project Matches: \$1,098,072 JXSF331AF 361101 AFT001 01 JXS331 AL**  
**FIND Grants - Project Matches: \$65,448 TRIN331FR1DA 38191**  
**Mayport Ferry Grant Match: \$112,500 TROU451TO452**  
**Air Pollution Control EPA 105 Grant Match: \$424,270 TROU011TO127**  
**Nutrition Services Incentive Program Match/overmatch: \$2,971,303 RCAH011JSSP 08231 Local Match**  
**Beach Renourishment Grant Match \$34,841 PWEN1F4BE 04904**  
**Reserve for Federal Matching Grants (B1b) Net: \$453,177 JXRS011CCFMG 09910**



FY15 Provisional Grants

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	Port Security Grant Program (PSGP)	Phase II of funding to enhance emergency preparedness warehouse/back-up Emergency Operations Center (EOC). Provides secure warehouse for Homeland Security assets and back-up facility for the EOC of Duval County	\$750,000	\$250,000	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Federal Emergency Management Agency (FEMA)	Assistance to Firefighters Grant Program (AFG)	Provide Fire Prevention and Safety Program for Fire Prevention Division.	\$250,000	\$12,500	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	Bureau of Justice Assistance	Second Chance Act Technology Career Training	Jacksonville Second Chance - Increase the post-release employability of 100 medium to high-risk offenders in entry level technology-based jobs.	\$599,710	\$0	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	US Department of Labor	YouthBuild 2014	The Jacksonville YouthBuild program, administered by the COJ Office of Offender Based Programs, will provide GED instruction, community-based employability development skills, life and family management skills, job placement and job retention services to 90 incarcerated youth, ages 18 to 24 years in Duval County, Florida through the Jacksonville YouthBuild AmeriCorps Program.	\$920,713	\$0	\$0	\$230,178	5	0
Jacksonville Public Library	Ezra Jack Keats Foundation	Mini Grants for Public Libraries	For supplies and equipment to support an after school youth art/literacy program at the Dallas Graham Branch Library.	\$500	\$0	\$0	\$0	0	0
Jacksonville Public Library	State of Florida/ Department of State	Literacy Works @ JPL	Program helps adults with limited literacy and/or limited English language skills transition into employment by supporting their needs for education, workforce development and digital literacy skills.	\$44,136	\$15,600	\$0	\$0	0	2,496
Jacksonville Public Library	State of Florida/ Department of State	Special Needs Resource Center	Convert existing Talking Books library into a special needs resource center which will address a broader spectrum of special needs and serve children and adults of all ages.	\$50,840	\$16,955	\$0	\$0	0	2,496
Office of Economic Development	National Endowment for the Arts	Park 'N' Spark	Park 'n' Spark will create distinctive 2-D and 3-D installations at strategically-located parking venues. Parking facilities will be selected so as to link cultural amenities and destinations within the Spark District. Artistic elements (murals, mosaic, sculpture, functional artworks) and dynamic signage will combine to serve as both public art pieces and parking indicators. It will define a civic brand designed to make Downtown welcoming, accessible and visually-appealing. Jacksonville lacks a strong sense of its own assets, which has been referenced in numerous studies. Artworks in Park 'n' Spark will relate to Jacksonville themes, such as the St. Johns River, which borders the downtown district, to create pride in this beautiful region. The Cultural Council of Greater Jacksonville will serve as the match (in kind).	\$200,000	\$0	\$0	\$200,000	0	0
Parks, Recreation and Community Services/ Office of the Director	Florida Department of Environmental Protection	Recreational Trails Program - Lonnie C. Miller Park	Construct 1 Mile of New Exercise/Hiking Trails	\$200,000	\$0	\$0	\$200,000	0	0
<b>Total Schedule B1c:</b>				<b>\$3,015,899</b>	<b>\$295,055</b>	<b>\$0</b>	<b>\$630,178</b>	<b>5</b>	<b>4,992</b>

**FY 15 Request for Reserve for Federal Grants** **\$295,055**  
**FY 15 Reserve for Federal Grants Budgeted Amount** **\$266,000** **JXRS011CCFP 09910**  
**Unfunded Amount** **\$29,055**