

OFFICE OF THE COUNCIL AUDITOR

FY 2015/2016 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Bill Gulliford - Chair
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Reggie Gaffney



Meeting #5
August 26, 2015

**COUNCIL AUDITOR’S OFFICE
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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK-Page #484-485
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BACKGROUND:

This budget includes the Circuit and County Courts' expenses as well as the Guardian Ad Litem. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts pursuant to Florida Statute 29.008.

EXPENDITURES:

1. Salaries:

- The increase of \$52,305 is mainly due to the addition of one (1) position, which was transferred over from Information Technology Department. An Audio Visual Desktop Engineer position was transferred to provide direct technical support to Courts. This person was already dedicated to this function.

2. Employer Provided Benefits:

- The increase of \$37,833 is mainly due to the Audio Visual Desktop Engineer position that was transferred from Information Technology Department.

3. Internal Service Charges:

- The net decrease of \$16,806 is attributable to an overall decrease in building maintenance cost allocation.

4. Internal Services – IT Operations:

- The decrease of \$66,663 is attributable to a reduction in computer system maintenance charges associated with the maintenance cost of the Cisco VOIP and Voicemail systems and due to a decrease in mobile phone charges.

5. Other Operating Expenses:

- The net increase of \$33,247 is primarily due to an increase in general liability insurance associated with a change in allocation methodology, which more heavily weighted claims history.

EMPLOYEE CAP CHANGES:

The employee cap increased by one (1) position in the proposed budget for FY 2015/16. The position, Audio Visual Desktop Engineer, was transferred over from Information Technologies (S/F 531).

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK-Page #484-485
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DEPARTMENT REQUESTS:

1. The department is requesting an additional \$6,028 for the repair and maintenance of wheelchairs (\$300), and 14 defibrillators AED and eight O2 tanks (\$5,728). This will have a negative impact of \$6,028 to the Special Council Contingency.

2. The department is requesting an additional \$15,690 in operating expenses for the leasing cost of four copy machines already contracted in FY 2014/15 for \$10,440 and to replace two additional machines in FY 2015/16 for \$5,250. This will have a negative impact of \$15,690 to the Special Council Contingency.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
DUVAL COUNTY LAW LIBRARY (15B)**

**PROPOSED BUDGET BOOK – Page #486-487
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BACKGROUND:

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

REVENUE:

1. Charges for Services:

- The increase of \$9,691 is due to an expected increase in revenues from the \$65 fee based on recent actuals.

EXPENDITURES:

1. Employer Provided Benefits:

- The decrease of \$6,503 is mainly due to a decrease in group hospitalization insurance that resulted from a reduction in the number of employees participating in the program.

2. Library Materials:

- The increase of \$28,106 is due to more fee revenue being available to spend on library materials.

3. Indirect Cost:

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

EMPLOYEE CAP CHANGES:

There are no cap changes.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 COURTS
 JUVENILE DRUG COURT (S/F 15L)**

**PROPOSED BUDGET BOOK – Page #488-489
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BACKGROUND:

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

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

	FY 2014/15 Approved Before Adjustments	FY 2015/16 Proposed	Change
REVENUE			
COMMUNITY SERVICES			
Charges for Services	0	0	0
Transfer from Fund Balance	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
COURTS			
Charges for Services	247,000	256,691	9,691
NON-DEPARTMENTAL			
Miscellaneous Revenues	8,480	8,093	(387)
TOTAL REVENUE	255,480	264,784	9,304
EXPENDITURES			
COURTS			
Salaries	184,261	184,373	112
Employer Provided Benefits	91,598	98,741	7,143
Internal Service Charges	0	0	0
Internal Services - IT Operations	3,301	2,717	(584)
Other Operating Expenses	10,573	5,304	(5,269)
	<u>289,733</u>	<u>291,135</u>	<u>1,402</u>
NON-DEPARTMENTAL			
Salary & Benefit Lapse	0	0	0
Contingencies	0	(26,351)	(26,351)
	<u>0</u>	<u>(26,351)</u>	<u>(26,351)</u>
TOTAL EXPENDITURES	289,733	264,784	(24,949)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
JUVENILE DRUG COURT (S/F 15L)**

**PROPOSED BUDGET BOOK – Page #488-489
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REVENUE:

Community Services

1. Charges for Services:

- The increase of \$20,592 is due to an “all years” adjustment made in FY 2014/15 to a revenue item no longer used. No revenue is actually budgeted under Community Services.

2. Transfers from Fund Balance:

- The prior year amount is attributable to a plug number to balance the budget due to the “all years” adjustments made in FY 2014/15. No adjustment is being made in FY 2015/16.

Courts

3. Charges for Services:

- The increase of \$9,691 is due to an expected increase in revenues from the \$65 fee based on recent actuals.

Non-Departmental / Fund Level Activities

4. Miscellaneous Revenue:

- The decrease of \$51,853 is mainly due to an “all years” adjustment made in FY 2014/15.

EXPENDITURES:

1. Salaries:

- The decrease of \$2,835 is due to an “all years” adjustment made in FY 2014/15.

2. Employer Provided Benefits:

- The increase of \$4,166 is due to an increase of \$4,216 in workers’ compensation insurance and an increase of \$2,433 in pension contributions. This was somewhat offset by an “all years” adjustment of \$2,977 made in FY 2014/15.

3. Internal Service Charges:

- The prior year amount is due to an “all years” adjustment made in FY 2014/15.

4. Other Operating Expenses:

- The increase of \$226,572 is primarily due to “all years” adjustments made in FY 2014/15 which were reducing expenditure capacity.

5. Contingencies:

- The \$26,351 in contingencies is a plug number to balance the budget. This enables them to spend over FY 2015/16 projected revenue.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
JUVENILE DRUG COURT (S/F 15L)**

**PROPOSED BUDGET BOOK – Page #488-489
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EMPLOYEE CAP CHANGES:

The cap in this fund did not change.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 COURTS
 COURT INNOVATIONS-JUDICIAL SUPPORT (S/F 15Q)**

**PROPOSED BUDGET BOOK – Page #490-491
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BACKGROUND:

As of July 1, 2004 a \$65 fee was imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses of which 25% is used for Court Innovations which funds Judicial Support.

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

	FY 2014/15 Approved before Adjustments	FY 2015/16 Proposed	Change
REVENUE			
COURTS			
Charges for Services	247,000	256,691	9,691
NON-DEPARTMENTAL			
Miscellaneous Revenue	0	1,029	1,029
TOTAL REVENUE	247,000	257,720	10,720
EXPENDITURES			
COURTS			
Salaries	77,100	77,191	91
Employer Provided Benefits	35,757	37,665	1,908
Internal Service Charges	0	0	0
Internal Services - IT Operations	4,271	3,857	(414)
Other Operating Expenses	42,870	139,007	96,137
	<u>159,998</u>	<u>257,720</u>	<u>97,722</u>
NON-DEPARTMENTAL			
Salary & Benefit Lapse	0	0	0
TOTAL EXPENDITURES	159,998	257,720	97,722

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
COURT INNOVATIONS-JUDICIAL SUPPORT (S/F 15Q)**

**PROPOSED BUDGET BOOK – Page #490-491
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REVENUE:

1. Charges for Services:

- The increase of \$131,003 is primarily due to an “all years” adjustment made in FY 2014/15. Revenues from the \$65 fee are actually expected to increase by \$9,691 based on historical actuals.

2. Miscellaneous Revenue:

- The increase of \$1,029 is due to an increase in interest earnings based on historical actuals.

EXPENDITURES:

1. Salaries:

- The increase of \$36,267 is due to an “all years” adjustment made in FY 2014/15.

2. Employer Provided Benefits:

- The increase of \$5,049 is mainly due to an “all years” adjustment of \$3,141 made in FY 2014/15, and an increase of \$1,038 in pension contributions. The true increase is mainly attributable to workers’ compensation and pension contribution increases.

3. Internal Service Charges:

- The increase of \$1,872 is due to an “all years” adjustment made in FY 2014/15.

4. Other Operating Expenses:

- The increase of \$96,521 is primarily due to additional funds being appropriated as miscellaneous services and charges to balance excess revenues over expenditures. See recommendation below.

EMPLOYEE CAP CHANGES:

The cap in this fund did not change.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

We recommend that \$86,521 in miscellaneous services and charges be moved to cash carryover, since this amount represents excess revenue over budgeted expenditures. This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 COURTS
 COURT COST COURTHOUSE TRUST (S/F 15T)**

**PROPOSED Budget Book – Page #492-493
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BACKGROUND:

As a result of Ordinance 2010-561-E, the State Court Facilities Surcharge was increased from \$15 to \$30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17 of the Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. Pursuant to Section 634.102 of the Municipal Code, no less than 25% of the \$30 fee should be spent on maintenance.

This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. A schedule without the “all years” adjustments performed in FY 2014/15 is below.

	<u>FY 2014/15 Approved without Adjustments</u>	<u>FY 2015/16 Proposed Budget</u>	<u>Change</u>
REVENUE			
COURTS			
Charges for Services	2,718,157	3,100,364	382,207
NON-DEPARTMENTAL			
Miscellaneous Revenues	0	5,545	5,545
Transfers From Other Funds	0	0	0
	<u>0</u>	<u>5,545</u>	<u>5,545</u>
TOTAL REVENUE	2,718,157	3,105,909	387,752
EXPENDITURES			
COURTS			
Internal Service Charges	679,539	737,776	58,237
Other Operating Expenses	0	0	0
	<u>679,539</u>	<u>737,776</u>	<u>58,237</u>
NON-DEPARTMENTAL			
Debt Service	2,265,253	2,368,133	102,880
PUBLIC WORKS			
Other Operating Expenses	0	0	0
Capital Outlay	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	2,944,792	3,105,909	161,117

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
COURT COST COURTHOUSE TRUST (S/F 15T)**

**PROPOSED Budget Book – Page #492-493
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REVENUE:

Courts:

1. Charges for Services:

- The increase of \$382,207 is due to an expected increase in revenue from the \$30 fee based on historical actuals.

Non-Departmental / Fund Level Activities:

2. Miscellaneous Revenue:

- The actual increase of \$5,542 is related to expected interest earnings in FY 2015/16.

3. Transfers from Other Funds:

- The transfer from other funds was a plug number used to balance the budget due to the “all years” adjustment made in FY 2014/15.

EXPENDITURES:

Courts:

1. Internal Service Charges:

- This amount represents the required 25% of revenues that must be used for building maintenance. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge. 25% of the revenue was not properly allocated to building maintenance which is addressed in a recommendation below.

2. Other Operating Expenses:

- The increase of \$17,044 is attributable to an “all years” adjustment made to an activity no longer used in FY 2014/15.

Non-Departmental / Fund Level Activities:

3. Debt Service:

- The increase of \$85,064 is due to an increase of \$102,880 in debt service costs associated with the Courthouse bond issue. This was partially offset by an “all years” adjustment of \$17,816 made to Debt Service – Interest in FY 2014/15.

Public Works:

4. Other Operating Expenses:

- The decrease of \$260,821 is attributable to an “all years” adjustment made in FY 2014/15 to an activity no longer used.

EMPLOYEE CAP CHANGES:

There are no employees in this subfund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
COURT COST COURTHOUSE TRUST (S/F 15T)**

**PROPOSED Budget Book – Page #492-493
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SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

We recommend that Building Cost Allocations for Courts be increased by \$50,000 to be in compliance with Section 634.102 of the Municipal Code which requires no less than 25% of each fee to be designated exclusively to maintenance. Based on budgeted fee revenues of \$3,100,364, the budget for this subfund should have at least \$775,091 in maintenance cost. The offset within this subfund would be an increase of \$50,000 in court fines revenue. This would result in a decrease of \$50,000 in maintenance allocation cost in the General Fund/General Services District (S/F 011). This will have a positive impact to the Special Council Contingency of \$50,000.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
TEEN COURT PROGRAMS TRUST (15V)**

**PROPOSED BUDGET BOOK – Page # 494-495
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BACKGROUND:

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

REVENUE:

1. Fines and Forfeits:
 - The increase of \$33,750 is due to an increase in fine revenues based on recent increases in actuals.
2. Miscellaneous Revenue:
 - The increase of \$1,989 is due to an increase in interest earnings based on historical actuals.
3. Transfers from Other Funds:
 - The increase of \$55,000 is attributable to a transfer from Jacksonville Journey (S/F 019) to fund the neighborhood accountability board.
4. Transfers from Fund Balance:
 - The transfer of \$25,393 from fund balance is needed due to a projected shortage of revenue to cover budgeted expenditures in FY 2015/16.

EXPENDITURES:

1. Employer Provided Benefits:
 - The increase of \$30,654 is attributable to an increase of \$20,610 in pension contributions that resulted from two employees switching pension plans, an increase of \$7,177 in group hospitalization insurance and an increase of \$2,693 in workers' compensation insurance.
2. Other Operating Expenses:
 - The net increase of \$55,092 is primarily due to an increase of \$55,000 in professional services related to the neighborhood accountability board (NAB), which is being funded by Jacksonville Journey (S/F 019). These funds will be utilized to hire two part-time case monitors and one administrative assistant. Since more NABs have been added to address crime in critical high risk areas, more personnel is needed to monitor juveniles in these programs.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
COURTS
TEEN COURT PROGRAMS TRUST (15V)**

**PROPOSED BUDGET BOOK – Page # 494-495
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3. Salary & Benefit Lapse:

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2015/16.

EMPLOYEE CAP CHANGES:

There are no employee cap changes.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

Mayport Ferry Budget Handout Place Holder

**The Mayport Ferry Budget will be
heard on Friday, August 28th, at the
request of the Mayport Ferry
Commission**

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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page 450-451
ON SCREEN – Page 456-457**

BACKGROUND:

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

REVENUE:

1. Charges for Services
 - The net decrease of \$42,896 is primarily due to decreases of \$30,164 in application review fees in the Environmental Quality Division and \$10,572 in owner surrender fees in the Animal Care & Protective Services Division. These decreases are based on actual historical revenues.

2. Fines and Forfeits
 - The overall decrease of \$15,262 is due to the decrease of \$9,688 in civil fines and penalties and a \$5,574 decrease in animal care and control civil penalty based on actual historical revenues.

3. Miscellaneous Revenue
 - The net increase of \$9,388 is primarily due to an increase in miscellaneous sales and charges in the Municipal Code Compliance Division based on actual historical data.

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 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page 450-451
 ON SCREEN – Page 456-457**

FEE CHANGES:

The following fees changes are included in the proposed budget for FY 2015/16:

Descriptions	Current Fee	New Fee (as of 10/1/15)	Change	Estimated Units to be Sold	Additional Expected Revenue Due to Increased Fees
Mosquito Control					
Sikorsky Helicopter	\$1,253	\$1,492	\$239	4	\$956
Total Mosquito Control					\$956
Environmental Quality					
Well Permit - Domestic (F)	\$323	\$347	\$24	30	\$720
Well Permit - Domestic (H)	\$150	\$164	\$14	126	\$1,764
Irrigation - Domestic (F)	\$300	\$334	\$34	22	\$748
Irrigation - Domestic (H)	\$150	\$165	\$15	136	\$2,040
Irrigation - Commercial (F)	\$300	\$324	\$24	30	\$720
Irrigation - Commercial (H)	\$175	\$197	\$22	13	\$286
Monitoring	\$150	\$164	\$14	834	\$11,676
Air Conditioning - Domestic (F)	\$300	\$332	\$32	1	\$32
Air Conditioning - Domestic (H)	\$150	\$168	\$18	8	\$144
Air Conditioning - Commercial (F)	\$300	\$347	\$47	10	\$470
Air Conditioning - Commercial (H)	\$175	\$193	\$18	1	\$18
Recovery	\$150	\$162	\$12	29	\$348
DOH/PS	\$300	\$336	\$36	8	\$288
Misc. (Commerical/Ind/Fire) (F)	\$300	\$332	\$32	1	\$32
Misc. (Commerical/Ind/Fire) (H)	\$150	\$168	\$18	2	\$36
Irrigation Variance Fee	\$150	\$161	\$11	2	\$22
Total Environmental Quality					\$19,344
Total Regulatory Compliance					\$20,300

EXPENDITURES

1. Salaries

- The net increase of \$101,459 is primarily due to increases \$53,146 in permanent and probationary salaries due to pay increases for some staff during FY 2014/15 and \$36,807 in salaries overtime to better reflect actual overtime expenses for the Animal Care and Protective Services Division.

2. Employer Provided Benefits

- The net increase of \$253,366 is mainly due to \$255,697 increase in workers compensation costs due to an update to how interest and administrative expenses associated with workers compensation are allocated amongst the users.

3. Internal Service Charges

- The net increase of \$135,800 is primarily due to an increase of \$176,805 in building cost allocation for Ed Ball due to the increase in total building cost

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 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page 450-451
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related to building maintenance and indirect cost. This increase was somewhat offset by a decrease in OGC charges of \$53,479 based on current year actuals.

4. Internal Services – IT Operations
 - The overall increase of \$153,649 is primarily due to an increase in application support and development coupled with an increase in pooled costs.

5. Other Operating Expenses
 - The net increase of \$309,907 is mainly attributable to an increase of \$367,932 in contractual services for nuisance and abatement contracts in the Municipal Code Compliance Division. In the past, the appropriation from the Nuisance Abatement Lien Fund (S/F 1L2) has been appropriated through separate legislation. This increase was slightly offset by decreases in general liability insurance of \$25,352 based on a new allocation method and rentals (land and buildings) of \$24,084 due to the ending of a JAA hanger rental contract.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no changes to the authorized cap.

DIVISION CHANGES:

Division	FY 2014/15 Adopted	FY 2015/16 Proposed	Change	
Animal Care & Protective Services	\$ 3,353,720	\$ 3,456,854	\$ 103,134	(A)
Environmental Quality	3,088,604	3,133,456	44,852	(B)
Mosquito Control	1,785,454	2,000,735	215,281	(C)
Municipal Code Compliance	5,605,721	6,026,413	420,692	(D)
Office of Director	918,135	1,088,358	170,223	(E)
Department Total	\$ 14,751,634	\$ 15,705,816	\$ 954,182	

- A. The increase of \$103,134 in the Animal Care & Protective Services Division is primarily due to increases of \$48,328 in workers compensation costs and \$39,181 in building maintenance-city wide. Both of these increases are due to the use of updated allocation methods for FY 2015/16.

- B. The increase of \$44,852 in the Environmental Quality Division is primarily due to an increase of \$97,210 in building cost – Ed Ball due to an increase in total building

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page 450-451
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costs. This increase is offset by a decrease of \$66,635 in permanent and probationary salaries due to hiring new staff at a lower cost.

- C. The increase of \$215,281 in the Mosquito Control Division is primarily due to increases of \$ 90,578 in workers compensation costs due to the use of an updated allocation method, \$54,888 in IT allocation due to an increase in development support for the review of RFPs related to a new data management system, \$38,968 in permanent and probationary salaries primarily due to the funding of a previously unfunded position and \$21,611 in miscellaneous insurance due to the proper inclusion of aviation insurance that had been erroneously left out of the FY 2014/15 budget.

- D. The increase of \$420,692 in the Municipal Code Compliance Division is primarily due to increases of \$367,932 in contractual services for nuisance and abatement contracts, \$63,429 in workers compensation costs due to the use of an updated allocation method and a \$79,706 increase in salaries due to raises given to staff members during FY 2014/15 and the re-classification of positions at a higher rate. These increases are offset by a decrease of \$85,795 in salaries and benefits due to one position being moved to the Office of Director Division.

- E. The increase of \$170,223 in the Office of Director Division is primarily due to an increase of \$91,270 in IT allocation due to an increase in application support. There is also an increase of \$109,064 in salaries and benefits due to the transfer of one position from the Municipal Code Compliance Division. When transferred, the position was reclassified at a higher rate.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
MOSQUITO CONTROL (S/F 012)**

**PROPOSED BUDGET BOOK – Page 452-453
ON SCREEN – Page 458-459**

BACKGROUND:

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY16 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE:

Regulatory Compliance

1. Intergovernmental Revenue:

- The \$43,009 in grant funding from the State Department is anticipated to remain the same.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- The increase of \$19,839 is mainly attributable to increases of \$6,892 in Repairs and Maintenance Supplies to ensure equipment functionality during peak seasons and the addition of \$6,488 for repairs and maintenance on aerial equipment. There is also an increase of \$2,098 in other operating supplies for additional insecticide.

2. Capital Outlay:

- There are no anticipated capital equipment purchase included in the FY 2015/16 budget.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION TAG FEE (S/F 121)**

**PROPOSED BUDGET BOOK – Page 454-455
ON SCREEN – Page 460-461**

BACKGROUND:

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

REVENUE:

Non-Departmental/Fund Level Activities

1. Transfers from Fund Balance:

- The increase of \$35,589 is due to an increase in funds needed to cover budgeted expenditures over projected revenue in FY 2015/16.

Regulatory Compliance

2. State Shared Revenue:

- The decrease of \$3,735 is due to a decrease in anticipated revenue from auto license air pollution control fees based on the number of registrations recorded with the Department of Motor Vehicles.

EXPENDITURES

Regulatory Compliance

1. Employer Provided Benefits:

- The increase of \$15,718 is mainly due to an increase of \$8,837 in workers compensation cost that resulted from an update to how some expenditures associated with workers compensation are allocated amongst the users and also due to an overall increase of \$5,804 in general employee pension costs.

2. Other Operating Expenses:

- The increase of \$19,003 is mainly attributable to an increase of \$14,974 in other operating supplies and an increase of \$5,999 in repairs and maintenance costs. These additional expenditures are needed as part of the equipment replacement plan to have a robust air monitoring network as requested by the Environmental Protection Agency.

3. Capital Outlay:

- Capital outlay is budgeted at \$75,400 for the purchase of replacement chemical gas calibrators and analyzers. These purchases represent year three of a five year plan to overhaul monitoring equipment based on an audit conducted by the Environmental Protection Agency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION TAG FEE (S/F 121)**

**PROPOSED BUDGET BOOK – Page 454-455
ON SCREEN – Page 460-461**

4. Indirect Cost:

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

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There were no changes to the employee cap.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 AIR POLLUTION EPA (S/F 127)**

**PROPOSED BUDGET BOOK – Page 456-457
 ON SCREEN – Page 462-463**

BACKGROUND:

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

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

	Adopted FY 2014/15 Before Adjustment	Proposed FY 2015/16 Before Adjustment	Change
REVENUE			
REGULATORY COMPLIANCE			
Intergovernmental Revenue	531,521	531,521	-
NON-DEPARTMENTAL			
Miscellaneous Revenues	9,621	8,756	(865)
Transfers From Other Funds	424,270	424,271	1
TOTAL REVENUE	965,412	964,548	(864)
EXPENDITURES			
REGULATORY COMPLIANCE			
Salaries	621,356	622,139	783
Employer Provided Benefits	311,638	312,026	388
Internal Service Charges	21,920	24,206	2,286
Internal Services - IT Operations	25,561	36,894	11,333
Other Operating Expenses	23,691	15,359	(8,332)
Indirect Cost	-	57,586	57,586
NON-DEPARTMENTAL			
Cash Carryover	1,047	-	(1,047)
TOTAL EXPENDITURES	1,005,213	1,068,210	62,997

REVENUE:

Regulatory Compliance

1. Intergovernmental Revenue:

- This amount of \$531,521 represents the federal match for the Air Pollution EPA grant.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION EPA (S/F 127)**

**PROPOSED BUDGET BOOK – Page 456-457
ON SCREEN – Page 462-463**

Non-Departmental/Fund Level Activities

2. Transfers From Other Funds:

- This amount of \$424,271 represents a transfer from the General Fund/General Services District (S/F 011) which is the City's required match for the Air Pollution Control EPA grant.

EXPENDITURES:

Regulatory Compliance

1. Internal Service Charges:

- The net increase of \$2,286 is primarily due to an increase of \$3,250 for fleet allocations to better align with actual costs. The increase was partially offset by a decrease of \$953 in charges for technology replacement.

2. Internal Services – IT Operations:

- The increase of \$11,333 is for computer system maintenance charges and is primarily due to an increase in charges for shared and infrastructure services totaling \$6,934 and \$3,670, respectively.

3. Other Operating Expenses:

- The net decrease of \$8,332 is primarily attributable to a decrease of \$4,739 in other operating supplies because more funding was needed for indirect cost charges. In addition, the cost for general liability insurance decreased by \$2,409 due to a change in the allocation method, and miscellaneous service and charges decreased by \$2,000 to better align with actual costs.

4. Indirect Costs:

- The increase of \$57,586 is for indirect cost charges that were based on the City's indirect cost allocation plan. Although the indirect cost allocation plan for FY 2014/15 included charges to the grant, no expenditures were budgeted.

Cash Carryover

5. Cash Carryover:

- This represents the estimated ending cash balance including interest income. The cash carryover was eliminated to make funding available to budget expenditures for charges related to indirect costs.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
AIR POLLUTION EPA (S/F 127)**

**PROPOSED BUDGET BOOK – Page 456-457
ON SCREEN – Page 462-463**

EMPLOYEE CAP CHANGES:

None.

CONCERNS:

1. Grant Revenues:

- The proposed budget includes the federal grant and local match funding; however, an award letter has not been received. This appears contrary to Section 117.107 (2) of the Municipal Code, which provides that “grant funds may not be appropriated prior to receipt of the grant, except in the case of reimbursement grants. Reimbursement grant funds may not be included in any appropriation bill until a grant award letter has been received committing to the disbursement of such funds upon completion of the project.” Award letters for the Air Pollution Control EPA grant have historically been received three to four months after the fiscal year begins. The Department has received the grant funding from EPA consistently for 30 years and provided correspondence from EPA indicating the same consistency is expected for FY 2015/16. (See recommendation #2 below)

RECOMMENDATIONS:

1. Although the proposed budget includes expenditures for indirect costs, the department's Air Pollution Control EPA 105 grant application for FY 2015/16 currently does not include indirect costs. To ensure compliance with grant requirements, we recommend that the department submit a revised grant application that includes indirect costs. This has no impact to the Special Council Contingency.
2. We recommend a waiver to be added to the budget ordinance to ensure compliance with the Section 117.107 (2) of the Municipal Code, which requires that an award letter be received prior to appropriation.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
AMBIENT AIR MONITORING (S/F 128)**

**PROPOSED BUDGET BOOK – Page 458-459
ON SCREEN – Page 464-465**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activity

1. Miscellaneous Revenue:

- There is no change for budgeted revenues, which consists of investment pool earnings.

Regulatory Compliance

2. Intergovernmental Revenue:

- There is no change for budgeted revenues, which consists of a grant from the Florida State Department of Environmental Protection.

EXPENDITURES:

Regulatory Compliance

1. Other Operating Expenses:

- There is no change for other operating expenses, which consists of travel, office supplies, clothing, uniforms and safety equipment, and employee training.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions associated with this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 HAZARDOUS WASTE PROGRAM (S/F 154)**

**PROPOSED BUDGET BOOK – Page 460-461
 ON SCREEN – Page 466-467**

BACKGROUND

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

REVENUE

Non-Departmental/Fund Level Activities

1. Transfers from Fund Balance:

- This amount represents the shortfall of proposed revenues to cover proposed expenditures for FY 2015/16.

Regulatory Compliance

2. Charges for Services:

- The decrease of (\$4,778) is due to a decrease in hazardous waste fees. Given historical revenues, the proposed revenue appears to be overstated. This will be addressed in our recommendation.

FEE CHANGES:

The following fee changes appear to have been an error. Per the department, these changes were the result of an erroneous submission of a draft report of the annual fees review. Currently, the department is in the process of correcting this error, and no changes in fees are expected. These errors were not included in the proposed budget.

Descriptions	Current Fee	New Fee (as of 10/1/15)	Change	Estimated Units to be Sold	Additional Expected Revenue Due to Increased Fees
Water Generator Classification 1-20 kg/m	\$ 175	\$ 150	\$ (25)	610	\$ (15,250)
Water Generator Classification 20-100 kg/m	\$ 300	\$ 243	\$ (57)	666	\$ (37,962)
Water Generator Classification 100-1,000 kg/m	\$ 400	\$ 341	\$ (59)	197	\$ (11,623)
Water Generator Classification over 1,000 kg/m	\$ 1,800	\$ 1,443	\$ (357)	39	\$ (13,923)
					\$ (78,758)

EXPENDITURES

Regulatory Compliance

1. Salaries:

- The decrease of (\$25,436) is primarily due to the decrease of \$24,530 in permanent and probationary salaries due to an allocated staff member's salaries from Gas Storage Tank Inspection (S/F 15M) erroneously not being included in the proposed budget as supervision allocation. See recommendation below.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
HAZARDOUS WASTE PROGRAM (S/F 154)**

**PROPOSED BUDGET BOOK – Page 460-461
ON SCREEN – Page 466-467**

2. Employer Provided Benefits:
 - The net decrease of (\$6,801) is primarily due to the same staff member's benefits not being included in the budget. See recommendation below.
3. Capital Outlay:
 - The increase of \$34,000 is due to the proposed purchase of a replacement pickup truck 4x4 (\$26,000) and Multi-Gas Detector (\$8,000). Both of these items are for the Hazardous Waste Spill Response Team. We will address this in the recommendation below.
4. Indirect Cost:
 - This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

RECOMMENDATIONS:

We recommend the following actions be taken in order to budget items correctly and accurately:

- Reduce over estimated hazardous waste fees revenue by \$53,733.
- Add an expenditure for supervision allocation of \$35,974 to accommodate for ½ (one half) of an employee's salary from Gas Storage Tank Inspection (S/F 15M). This salary was erroneously eliminated in the proposed budget.
- Move \$26,000 from mobile equipment to fleet vehicle replacement for the single year repayment of one pickup truck 4x4. This would also require the appropriate amounts be added to fleet (S/F 512 and 513) budget and the vehicle added to the vehicle replacement schedule B4-C of the budget ordinance.
- Reduce over budgeted miscellaneous services and charges by \$15,047.
- And offset these changes with an increase of \$74,660 in transfer from fund balance. Note that the use of fund balance to pay for operating costs could cause sustainability issues in future years.

This recommendation has no impact on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 ANIMAL CARE & CONTROL (S/F 15D)**

**PROPOSED BUDGET BOOK – Page 462-463
 ON SCREEN – Page 468-469**

BACKGROUND

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

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

	FY 2014/15 Approved Before Adjustments	FY 2015/16 Proposed	Change
REGULATORY COMPLIANCE			
Licenses and Permits	600	600	-
Fine and Forfeits	10,080	9,000	(1,080)
Miscellaneous Revenues	1,500	1,500	-
TOTAL REVENUE	12,180	11,100	(1,080)
EXPENDITURES			
NON-DEPARTMENTAL			
Cash Carryover	4,800	2,010	(2,790)
REGULATORY COMPLIANCE			
Other Operating Expenses	12,050	9,090	(2,960)
TOTAL EXPENDITURES	16,850	11,100	(5,750)

REVENUE:

1. Fines and Forfeits:

- The net decrease of \$1,080 is due to a decrease in animal cruelty surcharges based on actual historical revenue.

EXPENDITURES:

1. Cash Carryover:

- The \$2,010 indicated here is the budgeted excess revenue over expenditures for this sub-fund.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
ANIMAL CARE & CONTROL (S/F 15D)**

**PROPOSED BUDGET BOOK – Page 462-463
ON SCREEN – Page 468-469**

2. Other Operating Expenses:

- The decrease of \$2,960 is due to a decrease in employee training as a result of staff attending fewer conferences.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 VETERINARY SERVICES (S/F 15G)**

**PROPOSED BUDGET BOOK – Page 464-465
 ON SCREEN – Page 470-471**

BACKGROUND:

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

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

	FY 2014/15 Approved Before Adjustments	FY 2015/16 Proposed	Change
	<u> </u>	<u> </u>	<u> </u>
REVENUE			
REGULATORY COMPLIANCE			
Charges for Services	110,376	112,500	2,124
Fine and Forfeits	-	-	-
Miscellaneous Revenue	-	-	-
Transfers from Fund Balance	-	-	-
TOTAL REVENUE	<u>110,376</u>	<u>112,500</u>	<u>2,124</u>
EXPENDITURES			
REGULATORY COMPLIANCE			
Salaries	-	-	-
Employer Provided Benefits	-	-	-
Internal Service Charges	-	-	-
Other Operating Expenses	129,047	112,500	(16,547)
TOTAL EXPENDITURES	<u>129,047</u>	<u>112,500</u>	<u>(16,547)</u>

REVENUE:

Charges for Services:

- The increase of \$2,124 is primarily due to an increase in animal licenses and permits based on actual revenue.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
VETERINARY SERVICES (S/F 15G)**

**PROPOSED BUDGET BOOK – Page 464-465
ON SCREEN – Page 470-471**

EXPENDITURES:

Other Operating Expenses:

- The net decrease of \$16,547 is mainly due to a Budget Office reduction in trust fund authorized expenditures to balance the subfund.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 SPAY AND NEUTER TRUST FUND (S/F 1H2)**

**PROPOSED BUDGET BOOK – Page 466-467
 ON SCREEN – Page 472-473**

BACKGROUND:

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

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

	FY 2014/15 Approved Before Adjustments	FY 2015/16 Proposed	Change
REVENUE			
ANIMAL CARE & CONTROL			
Charges for Services	619,392	687,239	67,847
Fine and Forfeits	2,500	-	(2,500)
Miscellaneous Revenue	8,000	15,000	7,000
Transfers from Fund Balance	-	-	-
TOTAL REVENUE	629,892	702,239	72,347
EXPENDITURES			
NON-DEPARTMENTAL			
Cash Carryover	66	(66)	(132)
ANIMAL CARE & CONTROL			
Salaries	80,100	75,061	(5,039)
Employer Provided Benefits	33,371	36,740	3,369
Internal Service - IT Operations	1,606	1,232	(374)
Other Operating Expenses	605,136	589,272	(15,864)
TOTAL EXPENDITURES	720,279	702,239	(17,908)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
SPAY AND NEUTER TRUST FUND (S/F 1H2)**

**PROPOSED BUDGET BOOK – Page 466-467
ON SCREEN – Page 472-473**

REVENUE:

1. Charges for Services:

- The net increase of \$67,847 is mainly attributable to an increase in animal licenses and permits of \$70,567 based on actual historical revenue.

2. Fines and Forfeits:

- The decrease of \$2,500 is due to the elimination of a spay and neuter revenue from the budget. This fine (\$500 per animal) is imposed if a claimed pet is delivered to its owner unaltered (not spayed or neutered). Although the fine is still in place, recent activity indicates that people would rather have their pets altered than pay this fine.

3. Miscellaneous Revenue:

- The increase of \$7,000 is due to increased contributions from private sources based on actual historical revenue.

EXPENDITURES:

1. Cash Carryover:

- This amount represents an appropriation of funds to balance this subfund's FY 2015/16 proposed budget due to expenditures being greater than projected revenues.

2. Salaries:

- The net decrease of \$5,039 is due to hiring new a staff person at a lower rate.

3. Employer Provided Benefits:

- The net increase of \$3,369 is primarily due to an increase in workers compensation based on a new allocation method.

4. Other Operating Expenses:

- The net decrease of \$15,864 is mainly attributable to decreases of \$11,604 in miscellaneous services and charges and \$4,548 in advertising and promotion. Both of these decreases are the result of budget office reductions to balance the budget.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are no changes to the authorized cap.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2015/16 BUDGET
 REGULATORY COMPLIANCE
 ADULT ARCADES (S/F 1HK)**

**PROPOSED BUDGET BOOK – Page 468-469
 ON SCREEN – Page 474-475**

BACKGROUND:

During the FY 2015/16 budget process, enforcement of adult arcade amusement centers was shifted to the Office of the Sheriff pursuant to section 155.112 of the Municipal Code. All expenses related to the enforcement of adult arcade amusement centers will be paid out of the Office of the Sheriff – General Fund – General Services District (S/F 011) and distributed to this subfund via a supervision allocation.

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

	FY 2014/15 Approved Before Adjustments	FY 2015/16 Proposed	Change
OFFICE OF THE SHERIFF			
Supervision Allocation	112,594	44,792	(67,802)
REGULATORY COMPLIANCE			
Salaries	-	-	-
Employer Provided Benefits	-	-	-
Internal Service Charges	18,521	-	(18,521)
Internal Service - IT Operations	2,776	-	(2,776)
Other Operating Expenses	3,523	-	(3,523)
Capital Outlay	-	-	
Cash Carryover	53,394	(44,792)	(98,186)
TOTAL EXPENDITURES	190,808	-	(190,808)

EXPENDITURES:

1. Supervision Allocation:

- This amount (44,792) represents the projected investigations costs related to internet café activity within Duval County. These costs are being allocated from the Office of the Sheriff, General Fund – General Services District (S/F 011).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
REGULATORY COMPLIANCE
ADULT ARCADES (S/F 1HK)**

**PROPOSED BUDGET BOOK – Page 468-469
ON SCREEN – Page 474-475**

2. Cash Carryover:

- This amount represents an appropriation of funds to cover FY 2015/16 activity.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 HOUSING & NEIGHBORHOODS
 CODE ENFORCEMENT REVOLVING FUND (S/F 1L2)**

**PROPOSED BUDGET BOOK – Page 470-471
 ON SCREEN – Page 476-477**

BACKGROUND:

Pursuant to Municipal Code Section 111.470, this is an all-years sub fund that is used to maintain nuisance abatement revenue received from code violations, liens and interest pursuant to Ordinance Code sections 518.211 (nuisance abatement liens), 518.308 (demolition liens), and 91.107 and 91.112 (administrative liens). This is an “all-years” subfund.

REVENUE:

1. Charges for Services:
 - This amount represents the appropriation of available revenues from the collection of administrative fines and liens.

2. Fines and Forfeits:
 - This amount represents the appropriation of available revenues from the collection of inspection fees required to restore power to the property.

3. Miscellaneous Revenue:
 - These amounts represent the appropriation of available revenues from the collection of nuisance abatement and demolition liens.

FEE CHANGES:

The following fees changes are included in the proposed budget for FY 2015/16:

Descriptions	Current Fee	New Fee (as of 10/1/15)	Change	Estimated Units to be Sold	Additional Expected Revenue Due to Increased Fees
Maintenance Code Inspection Fees	\$410	\$515	\$105	50	\$5,250
Nuisance Lien 1st Repeat Violation Fee	\$156	\$184	\$28	2,892	\$80,976
Demolition Lien Reinspection Fee	\$671	\$898	\$227	147	\$33,369
Total Municipal Code Compliance					\$119,595

EXPENDITURES:

- This \$750,881 represents a transfer of the appropriated revenue to the General Fund. \$382,949 (51%) is to be provided to the Mowing and Landscape Maintenance Division for mowing and tree removal while the remaining \$367,932 (49%) is to be provided to the Municipal Code Compliance Division for nuisance abatement contracting.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
HOUSING & NEIGHBORHOODS
CODE ENFORCEMENT REVOLVING FUND (S/F 1L2)**

**PROPOSED BUDGET BOOK – Page 470-471
ON SCREEN – Page 476-477**

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

As of 8/19/15, there was only \$37,116 in available revenue from demolition assessments. We recommend reducing the proposed appropriation of demolition assessment revenue by \$7,630 to the available amount. We recommend that this decrease be offset by increasing the proposed appropriation of nuisance abatement revenue by the same \$7,630 to \$525,119. This recommendation has no impact on the Special Council Contingency.

**CITY OF JACKSONVILLE
FY 2016 - 2020 PROPOSED CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCES**

FY 15 - 16	
Banking Fund Proceeds	\$ 8,588,145
Grant Funds	\$ 2,371,892
Interest Earnings & Revenue Appropriations	\$ 43,406,378
Pay-go	\$ 9,113,922
Transfer Between Projects	\$ 7,084,999
Trust Fund	\$ 500,000
	\$ 71,065,336

Dept.	Project Name			FY 15-16	Banking Fund Proceeds	Grant Funds	Interest Earnings & Revenue Appropriations	Paygo	Transfer Between Projects	Trust Fund
DI	Downtown Street & Lighting Improvements	PW0315	01	\$ 480,000			\$ 480,000			
ER	Jax Ash Site Pollution Remediation	ERR002	01	\$ 1,700,000			\$ 1,200,000		\$ 500,000	
JE	Cecil Field Roads & Drainage-Site Development Roadway	PW0416	15	\$ 500,000						\$ 500,000
PL	ADA Compliance - Libraries	PW0755	02	\$ 364,020			\$ 275,685		\$ 88,335	
PL	Mandarin Branch Library - Renovation	PL0013	01	\$ 120,289			\$ 52,502		\$ 67,787	
PL	Highlands Branch Library - Children's Center	PL0018	02	\$ 20,000			\$ 20,000			
PL	Webb Wesconnett Branch Library - Children's Center	PL0020	02	\$ 20,000			\$ 20,000			
PL	Main Library - Collaborative Spaces	PL0009	05	\$ 20,000			\$ 20,000			
PL	Beaches Branch Library Re-roof & Water Mitigation	PL0011	02	\$ 169,376			\$ 169,376			
PW	ADA Curb, Ramp and Sidewalk Construction	PW0755	05	\$ 3,000,000	\$ 3,000,000					
PW	Liberty Street, Coastline Drive/Parking Deck Projects	PW0748	01	\$ 5,000,000				\$ 4,500,000	\$ 500,000	
PW	Countywide Intersection Imp, Bridge Rehab - Bridges	PW0381	02	\$ 1,500,000			\$ 45,000		\$ 1,455,000	
PW	Countywide Intersection Imp, Bridge Rehab - Intersections	PW0381	03	\$ 500,000			\$ 202,968		\$ 297,032	
PW	Countywide Bulkhead, Assess/Repair/Replacement	PW0781	01	\$ 750,000			\$ 750,000			
PW	Sidewalk/Curb Construction and Repair	PW0360	01	\$ 1,250,000			\$ 238,425		\$ 1,011,575	
PW	Sidewalk/Curb Construction New	PW0360	02	\$ 250,000					\$ 250,000	
PW	Roadway Resurfacing	PW0070	01	\$ 9,547,647			\$ 9,547,647			
PW	ADA Compliance - Public Buildings	PW0755	01	\$ 2,500,000	\$ 2,500,000					
PW	Countywide Capital Maintenance - Gov't Facilities	PW0677	01	\$ 1,100,000			\$ 1,100,000			
PW	Public Buildings - Roofing	PW0033	01	\$ 700,000			\$ 700,000			
PW	Fire Station #4 - Roof Replacement	FR0036	02	\$ 189,406			\$ 6,105		\$ 183,301	
PW	Tactical Support Facility - Roof Replacement	FR0023	02	\$ 133,410			\$ 50,402		\$ 83,008	
PW	Main Library - East Wall	PL0009	04	\$ 200,000			\$ 200,000			
PW	Jax Beach Pier - Decking Replacement	PW0348	02	\$ 850,000					\$ 850,000	
PW	New World Avenue, Extension to Chaffee	JECCC6	02	\$ 3,400,000			\$ 3,400,000			
PW	Old San Jose Blvd. Improvements	PW0779	01	\$ 100,000			\$ 100,000			
PW	Chaffee Rd	PW0780	01	\$ 4,000,000			\$ 4,000,000			

Dept.	Project Name			FY 15-16	Banking Fund Proceeds	Grant Funds	Interest Earnings & Revenue Appropriations	Paygo	Transfer Between Projects	Trust Fund
PW	Traffic Signalization - Traffic Signal Retiming	PW0235	03	\$ 1,495,000			\$ 1,495,000			
PW	Fleet Management - Emergency Diesel Generator	PW0753	02	\$ 566,000			\$ 566,000			
RP	ADA Compliance within Parks/Upgrade Parks			\$ 1,500,000	\$ 1,500,000					
RP	Huguenot Memorial Park - Beach Access	PR0443	03	\$ 1,400,000			\$ 890,493		\$ 509,507	
RP	Countywide Parks- Upgrades/Maintenance Repairs	PR0597	01	\$ 1,718,296			\$ 828,842		\$ 889,454	
RP	9A Baymeadows - Regional Park Amenities	PR0380	03	\$ 1,000,000			\$ 1,000,000			
RP	Lonnie Miller Park - Improvements	PR0057	02	\$ 200,000					\$ 200,000	
RP	Blue Cypress Pool and Park	PR0093	03	\$ 150,000			\$ 150,000			
RP	Alimacani Park	PR0647	01	\$ 200,000					\$ 200,000	
RP	Pottsburg Creek - Dredge			\$ 848,786		\$ 848,786				
RP	Sisters Creek Dock Relocation			\$ 306,953		\$ 306,953				
RP	County Dock Boat Ramp Improvements			\$ 137,753		\$ 137,753				
RP	Mayport Boat Ramp Lane Extension			\$ 217,800		\$ 217,800				
RP	Metro Park Dock Replacement			\$ 524,000		\$ 524,000				
RP	Joe Carlucci Dock Extension			\$ 102,300		\$ 102,300				
RP	Wayne B. Stevens Dock Replacement			\$ 133,100		\$ 133,100				
RP	Tillie Fowler Kayak Launch			\$ 101,200		\$ 101,200				
PW	Drainage System Rehabilitation	PW0072	01	\$ 6,000,000			\$ 2,662,848	\$ 3,337,152		
PW	Old Plank Road Outfall	PW0707	01	\$ 3,100,000			\$ 3,100,000			
PW	Valens Drive LID	PW0764	01	\$ 2,000,000			\$ 2,000,000			
PW	Solid Waste - Landfill Expansion	SW0005	06	\$ 11,000,000	\$ 1,588,145		\$ 8,135,085	\$ 1,276,770		

CITY OF JACKSONVILLE
2016 - 2020 CAPITAL IMPROVEMENT PROGRAM
GENERAL CAPITAL IMPROVEMENT PROJECTS

Dept.	Program Area	Project Name	Total Cost	Previous Funding	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Beyond 5th
DIA	Roads / Infrastructure / Transportation	Downtown Street & Lighting Improvements	\$ 2,250,000	\$ 1,500,000	\$ 480,000	\$ 270,000				
Regulatory Compliance	Environmental/ Quality of Life	Jax Ash Site Pollution Remediation	\$ 181,123,602	\$ 163,923,602	\$ 1,700,000	\$ 8,500,000	\$ 5,500,000	\$ 1,500,000		
	Environmental/ Quality of Life	Shipyards Proj - Remediation Development Submerged Lands	\$ 17,500,000			\$ 17,500,000				
Fire and Rescue	Public Safety	Relocate Fire Station #45	\$ 3,960,550			\$ 3,960,550				
	Public Safety	New Fire Station #47	\$ 4,693,324	\$ 203,904		\$ 4,489,420				
	Public Safety	Replace Fire Station #25	\$ 4,038,228	\$ 77,678		\$ 3,960,550				
	Public Safety	Replace Fire Station #36	\$ 4,019,761				\$ 4,019,761			
	Public Safety	Replace Fire Station #17	\$ 4,019,761				\$ 4,019,761			
	Public Safety	Replace Fire Station #12	\$ 4,019,761				\$ 4,019,761			
	Public Safety	New Fire Station #64	\$ 4,860,364					\$ 4,860,364		
	Public Safety	New Fire Station #65	\$ 4,860,364					\$ 4,860,364		
	Public Safety	New Fire Station #66	\$ 4,860,364					\$ 4,860,364		
	Public Safety	New Fire Station #67	\$ 4,945,373						\$ 4,945,373	
	Public Safety	Diesel Exhaust System - 93 FS Bays	\$ 2,528,100						\$ 2,528,100	
	Public Safety	Satellite Training Facility	\$ 21,125,000						\$ 21,125,000	
	OED	Roads / Infrastructure / Transportation	Cecil Field Roads & Drainage-Site Development Roadway	\$ 1,900,000		\$ 500,000	\$ 1,000,000	\$ 400,000		
Public Libraries	Public Facilities	ADA Compliance - Libraries	\$ 1,114,020	\$ 100,000	\$ 364,020	\$ 275,000	\$ 375,000			
	Public Facilities	Mandarin Branch Library - Renovation	\$ 2,683,022	\$ 504,112	\$ 120,289	\$ 2,058,621				
	Public Facilities	Highlands Branch Library - Children's Center	\$ 500,000		\$ 20,000	\$ 480,000				
	Public Facilities	Webb Wesconnett Branch Library - Children's Center	\$ 500,000		\$ 20,000	\$ 480,000				
	Public Facilities	Main Library - Collaborative Spaces	\$ 250,000		\$ 20,000	\$ 230,000				
	Public Facilities	Beaches Branch Library Re-roof & Water Mitigation	\$ 851,376	\$ 682,000	\$ 169,376					
Public Works	Roads / Infrastructure / Transportation	ADA Curb, Ramp and Sidewalk Construction	\$ 47,600,000		\$ 3,000,000	\$ 14,000,000	\$ 16,500,000	\$ 14,100,000		
	Roads / Infrastructure / Transportation	Liberty Street, Coastline Drive/Parking Deck Projects	\$ 65,000,000		\$ 5,000,000	\$ 9,000,000	\$ 6,000,000	\$ 22,000,000	\$ 23,000,000	
	Roads / Infrastructure / Transportation	Countywide Intersection Imp, Bridge Rehab - Bridges	\$ 19,000,000		\$ 1,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
	Roads / Infrastructure / Transportation	Countywide Intersection Imp, Bridge Rehab - Intersections	\$ 8,000,000		\$ 500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
	Roads / Infrastructure / Transportation	Countywide Bulkhead, Assess/Repair/Replacement	\$ 750,000		\$ 750,000					
	Roads / Infrastructure / Transportation	Sidewalk/Curb Construction and Repair	\$ 32,783,695	\$ 13,968,035	\$ 1,250,000	\$ 5,913,132	\$ 2,913,132	\$ 2,913,132	\$ 2,913,132	\$ 2,913,132
	Roads / Infrastructure / Transportation	Sidewalk/Curb Construction New	\$ 450,000	\$ 200,000	\$ 250,000					
	Roads / Infrastructure / Transportation	Roadway Resurfacing	\$ 172,372,223	\$ 87,824,576	\$ 9,547,647	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
	Government Facilities	ADA Compliance - Public Buildings	\$ 13,775,000	\$ 2,175,000	\$ 2,500,000	\$ 1,000,000	\$ 2,600,000	\$ 2,500,000	\$ 3,000,000	
	Government Facilities	Countywide Capital Maintenance - Gov't Facilities	\$ 33,968,243	\$ 27,368,243	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
	Government Facilities	Public Buildings - Roofing	\$ 4,229,895	\$ 29,895	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
	Government Facilities	Fire Station #4 - Roof Replacement	\$ 189,406		\$ 189,406					
	Government Facilities	Tactical Support Facility - Roof Replacement	\$ 133,410		\$ 133,410					
	Public Facilities	Main Library - East Wall	\$ 1,600,000	\$ 1,400,000	\$ 200,000					
	Public Facilities	Jax Beach Pier - Decking Replacement	\$ 850,000		\$ 850,000					
	Roads / Infrastructure / Transportation	New World Avenue, Extension to Chaffee	\$ 7,700,000	\$ 4,300,000	\$ 3,400,000					
Roads / Infrastructure / Transportation	Old San Jose Blvd. Improvements	\$ 100,000		\$ 100,000						

Dept.	Program Area	Project Name	Total Cost	Previous Funding	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Beyond 5th
Public Works	Roads / Infrastructure / Transportation	Chaffee Rd	\$ 27,200,000		\$ 4,000,000	\$ 6,000,000	\$ 8,500,000	\$ 8,700,000		
	Roads / Infrastructure / Transportation	5th Street Bridge Replacement	\$ 1,150,000					\$ 400,000	\$ 750,000	
	Roads / Infrastructure / Transportation	Harts Road - Bridge Replacement	\$ 1,150,000					\$ 400,000	\$ 750,000	
	Roads / Infrastructure / Transportation	Traffic Signalization - Traffic Signal Retiming	\$ 1,495,000		\$ 1,495,000					
	Government Facilities	Fleet Management - Emergency Diesel Generator	\$ 566,000		\$ 566,000					
Parks, Recreation and Community Services	Parks	ADA Compliance within Parks/Upgrade Parks	\$ 6,429,355	\$ 2,179,355	\$ 1,500,000	\$ 1,000,000	\$ 750,000	\$ 500,000	\$ 500,000	
	Parks	Huguenot Memorial Park - Beach Access	\$ 1,400,000		\$ 1,400,000					
	Parks	Countywide Parks- Upgrades/Maintenance Repairs	\$ 30,176,167	\$ 13,457,871	\$ 1,718,296	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
	Parks	9A Baymeadows - Regional Park Amenities	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000					
	Parks	Lonnie Miller Park - Improvements	\$ 4,223,210	\$ 23,210	\$ 200,000	\$ 2,000,000	\$ 2,000,000			
	Parks	Blue Cypress Pool	\$ 2,135,000	\$ 485,000	\$ 150,000	\$ 1,500,000				
	Parks	Alimacani Park	\$ 1,200,000		\$ 200,000	\$ 1,000,000				
	Parks	Hanna Park Splash Pad	\$ 450,000				\$ 450,000			
	Parks	Hammond Park Improvements	\$ 821,270	\$ 221,270		\$ 600,000				
	Parks	Pottsburg Creek - Dredge	\$ 848,786		\$ 848,786					
	Parks	Sisters Creek Dock Relocation	\$ 306,953		\$ 306,953					
	Parks	County Dock Boat Ramp Improvements	\$ 230,273	\$ 92,520	\$ 137,753					
	Parks	Mayport Boat Ramp Lane Extension	\$ 1,061,318	\$ 843,518	\$ 217,800					
	Parks	Metro Park Dock Replacement	\$ 524,000		\$ 524,000					
	Parks	Joe Carlucci Dock Extension	\$ 102,300		\$ 102,300					
	Parks	Wayne B. Stevens Dock Replacement	\$ 133,100		\$ 133,100					
Parks	Tillie Fowler Kayak Launch	\$ 101,200		\$ 101,200						
			\$ 768,808,774	\$ 322,559,789	\$ 48,965,336	\$ 110,017,273	\$ 82,847,415	\$ 92,394,224	\$ 84,311,605	\$ 27,713,132

STORMWATER CAPITAL IMPROVEMENT PROJECTS

Dept.	Program Area	Project Name	Cost	Previous Funding	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Beyond 5th
Public Works	Drainage	Drainage System Rehabilitation	\$ 143,486,231	\$ 107,486,231	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
	Drainage	Old Plank Road Outfall	\$ 3,724,252	\$ 624,252	\$ 3,100,000					
	Drainage	Valens Drive LID	\$ 2,488,935	\$ 488,935	\$ 2,000,000					
	Drainage	Julington/Cormorant (Loretto Rd. Conveyance & Pond)	\$ 1,687,050				\$ 1,687,050			
	Drainage	LSJRD Trout River Basin/Jones Creek Pond	\$ 2,241,350				\$ 2,241,350			
	Drainage	Trout/Moncrief Pond	\$ 5,986,900					\$ 5,986,900		
	Drainage	Dunn/Caney (Sapp Road Wet Detention)	\$ 7,303,650						\$ 7,303,650	
	Drainage	Arlington/Pottsburg (Beach & Southside) Pond	\$ 5,681,000							\$ 5,681,000
	Drainage	Arlington/Pottsburg (Bowden & Belfort) Pond	\$ 1,930,850							\$ 1,930,850
	Drainage	Septic Tank Phase-Out	\$ 15,967,218	\$ 6,967,218		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000		
			\$ 190,497,436	\$ 115,566,636	\$ 11,100,000	\$ 9,000,000	\$ 12,928,400	\$ 14,986,900	\$ 13,303,650	\$ 13,611,850

SOLID WASTE CAPITAL IMPROVEMENT PROJECTS

Dept.	Program Area	Project Name	Cost	Previous Funding	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Beyond 5th
Public Works	Environmental/ Quality of Life	Solid Waste - Landfill Expansion	\$ 43,000,000	\$ 12,000,000	\$ 11,000,000	\$ 14,000,000	\$ 6,000,000			
			\$ 43,000,000	\$ 12,000,000	\$ 11,000,000	\$ 14,000,000	\$ 6,000,000	\$ -	\$ -	\$ -

COMMUNITY REDEVELOPMENT PROJECTS

Dept.	Program Area	Project Name	Cost	Previous Funding	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Beyond 5th
CRA	Roads / Infrastructure / Transportation	North Access Road	\$ 10,000,000	\$ 3,400,000	\$ 3,400,000	\$ 3,200,000				
			\$ 10,000,000	\$ 3,400,000	\$ 3,400,000	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 CAPITAL IMPROVEMENT PLAN**

There are a few projects that are funded from various sources that are not represented in the proposed CIP due to the nature of the projects; however, they are listed below for your reference.

RAILROAD CROSSINGS	\$12,812
TRAFFIC STREET LIGHTS	\$115,310
ROADWAY SIGN STIPE & SIGNAL	\$414,501
ROADWAY SAFETY PROGRAM-PED X-ING	\$250,000
MUSEUM CIRCLE TO PRUDENTIAL DR	\$1,940,089
JIA NORTH ACCESS ROAD 2012-492-E	\$3,400,000
SIDEWALK MAINTENANCE CONSTRUCTION	\$50,000

RECOMMENDATIONS:

1. Adjust Project Names and Numbers as necessary for continuity purposes.
2. Appropriate available revenue and unused contingency balances to clean up negative revenues or appearance of revenues due to cash balances in the following subfunds.

311	1983 CAPITAL IMPROV REV CONSTRUCTION
312	1985A ETR BOND CONSTRUCTION
318	1992 ETR REF CONSTRUCTION (1988B)
31C	1994 ALLTEL STADIUM BOND CONSTRUCTION
31F	1988 CAPITAL IMPROV REV CONSTRUCTION
31H	1995A ETR REF CONSTRUCTION
324	JAX RECREATION & ENVIRONMENTAL LAND ACQ
328	2010 AUTHORIZED CAPITAL PROJECTS
342	2001 SALES TAX REFUNDING

3. Appropriate available revenues and adjust transfers from fund balances as necessary.

316	1991 ETR REF CONSTRUCTION
324	JAX RECREATION & ENVIRONMENTAL LAND ACQ
449	1991A ETR CONSTRUCTION

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 CAPITAL IMPROVEMENT PLAN**

4. Place City match for FIND projects in a City Council Reserve project until grant funds are received. Remove projects from the CIP until such time as they are received and approved.
5. Appropriate revenue in subfund 322 for the Jax Beach Pier Lease and place in Reserves - \$35,052.
6. Change amounts appropriated as Miscellaneous Revenue within the following list of subfunds to Transfers from Fund Balance. These are non-all years funds and current year revenue will be fund balance as of 9/30/15.

225	SALES TAX REF & IMP REV BDS, SERIES 2002
227	ETRRIB, 2003B & 2003C
229	2003A ETR S/F
22E	1995A ETR REF S/F
22I	1996 SALES TAX BONDS (RCR) S/F
22O	2002A,B&C CAP IMP & REF REV BONDS S/F
22P	1997 MUNICIPAL STADIUM CAP IMP BONDS S/F
22S	1998 ALLTEL STADIUM S/F
22T	1999A ETR REFUNDING S/F
22V	2001A ETR REFUNDING S/F
22W	EXCISE TAXES REV BDS, SERIES 2001B S/F
22X	ETR REV REF & IMP BDS, SERIES 2002A S/F
22Z	ETR BONDS SERIES 2002B (SHANDS JAX LOAN)

7. Adjust the Drainage System Rehabilitation Paygo amount to \$3,578,358 and decrease Interest Earnings & Revenue Appropriations to \$2,421,642 to reflect amounts included in budget. Project total remains unchanged.
8. Adjust the Solid Waste – Landfill Expansion Paygo amount to \$3,207,601 and decrease Interest Earnings & Revenue Appropriations to \$6,204,254 to reflect amounts included in budget. Project total remains unchanged.
9. Below is a chart of funding changes for applicable projects and the recommended funded amount.

Project	Budget Proposed Project Amount	Comment	Project Amount after Recommendations
Old San Jose Blvd. Improvements	\$100,000	Remove funding of fair share dollars by \$100,000 due to allowable uses of funds and fund with investment earnings not specific to a project from Fair Share Specific Projects (\$100,000)	\$100,000
Countywide Parks – Upgrades/Maintenance Repairs	\$1,718,296	Reduce project funding of \$116,000 from Sisters Creek Park Maintenance Fund (not an allowable use) and replace with a transfer from the Animal Control Center project (\$32,983) and a reserve within the Grant Capital Projects subfund (\$19,826)	\$1,655,105

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 CAPITAL IMPROVEMENT PLAN**

Project	Budget Proposed Project Amount	Comment	Project Amount after Recommendations
Huguenot Memorial Park - Beach Access	\$1,400,000	Reduce project fund of \$100,000 from Sisters Creek Park Maintenance Fund (not an allowable use) and replace with a transfer from a reserve within the Grant Capital Projects subfund (\$100,000)	\$1,400,000
Blue Cypress Pool and Park	\$150,000	Reduce project fund of \$150,000 from Sisters Creek Park Maintenance Fund (not an allowable use) and replace with transfers from <ul style="list-style-type: none"> • Blue Cypress Park projects residual balances (\$52,397) • Sidewalk/Curb Construction New project (\$50,000) • Reserve within the Grant Capital Projects subfund (\$47,603) 	\$150,000
Sidewalk/Curb Construction New	\$250,000	Reduce funding by \$50,000 to transfer to Blue Cypress Project above and replace with funding from Sidewalk Maintenance Construction Fund (\$50,000)	\$250,000
Chaffee Road	\$4,000,000	Reduce funding of fair share dollars by \$4,000,000 due to allowable uses of funds and replace with investment earnings within allowable fair share accounts (\$3,116,035), allowable reserve accounts share sectors (\$640,656), investment earnings within fair share specific project for Chaffee Rd. (\$125,474), and a transfer from the Animal Control Center project (\$117,835).	\$4,000,000
Traffic Signalization – Traffic Signal Retiming	\$1,495,000	Remove funding of fair share dollars by \$1,495,000 due to allowable uses of funds and fund specific Traffic Signalization projects from applicable Fair Share sectors and Investment Earnings below <ul style="list-style-type: none"> • Moncrief Rd. - \$521,300 • Merrill Rd. - \$311,800 • Riverside Ave. - \$226,300 • Old St. Augustine Rd. - \$435,200 	\$1,494,600
Solid Waste – Landfill Expansion	\$11,000,000	Reduce funding of Investment Earnings by \$369,428 due to lack of available funding	\$10,630,572
Sisters Creek Dock Relocation	\$306,953	Reduce City match for FIND project of \$167,429 from General Capital Projects reserve and replace with funding from Sisters Creek Park Maintenance and Improvements	\$167,429

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 CAPITAL IMPROVEMENT PLAN**

Projects not shown in the CIP

Project	Budget Proposed Project Amount	Comment	Project Amount after Recommendations
Roadway Safety Program Ped-Xing	\$250,000	Reduce funding of mobility fee dollars of \$250,000 due to allowable uses of funds and fund with a transfer from the Animal Control Center project (\$122,500)	\$122,500
Sidewalk Maintenance Construction	\$50,000	Reduce funding and combine with Sidewalk/Curb Construction New project above	\$0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #234-235
ON SCREEN – Page #240-241**

BACKGROUND:

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

REVENUE:

Finance

1. Charges for Services:
 - This revenue item represents the repayment of debt from user departments into the Banking Fund.

2. Other Sources:
 - This amount represents the FY 2015/16 proposed new borrowing as detailed in the B4 schedule.

EXPENDITURES:

Finance

1. Other Operating Expenses:
 - This amount represents the cost of administering the Banking Fund for FY 2015/16.

2. Debt Service:
 - This amount represents the payment to various financial institutions for the cost of commercial paper loans. The increase of \$4,859,232 is due to favorable market rates which make borrowing via commercial paper cheaper than other options.

3. Payments to Fiscal Agents:
 - This amount is the FY 2015/16 proposed new loan amounts to be borrowed.

Non-Departmental / Fund Level Activities

4. Debt Service
 - This amount represents the transfer of debt service payments to the subfunds out of which prior and future years' bond issuances will be paid related to banking fund borrowing.

BANKING FUND DETAIL:

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

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #234-235
 ON SCREEN – Page #240-241**

Area	Project Name	Debt Proceeds
General Fund / GSD (S/F011)	ADA Compliance Within Parks	1,500,000
General Fund / GSD (S/F011)	ADA Compliance - Public Buildings	2,500,000
General Fund / GSD (S/F011)	ADA Compliance-Curb, Ramp & Sidewalks	3,000,000
Solid Waste (S/F 441)	Trail Ridge Landfill Expansion	1,588,145
Fleet (S/F 512)	Fleet Replacement	15,902,697
	Total	24,490,842

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

COMMENTS:

Various ordinances throughout FY 2014/15 removed banking fund capacity as seen on the Authorized, but Not Yet Funded schedule attached as Exhibit 2 to 2015-506 (Banking Fund Ordinance).

RECOMMENDATIONS:

The recommendations below have no impact to Special Council Contingency.

1. We recommend reducing the long term debt issued revenue and loans expense line items by \$2,422 to \$24,488,420. This will adjust the budget so that it presents new borrowing net of removal of excess capacity.
2. Revise the following:
 - Schedule B4 to properly reflect the Prior All Years' Budget related to deauthorized borrowing during FY 2014/15 noted above.
 - Section 1.7 of the Budget Ordinance to properly reflect the all years' Budget City Banking Fund.
3. Schedule B4c to change a replacement vehicle number from 8342-10 to 8232-10, to correct an error.
4. Allow the Council Auditor's Office and the Office of General Counsel in coordination with the Budget Office to make any necessary changes to Schedule B4, B4a, B4b, and B4c to reflect the actions of the Finance Committee.

FY 16 Banking Fund Detail
By Project / Activity

		483,611,301	24,490,842	508,102,143	41,070,306	530,828	507,571,315
Indexcode	Project Name	Prior All Years Budget	FY 16 New Borrowing	All Years Budget	FY 16 Payment	Removal of Excess Capacity	Amended All Years Budget
OPFM512	Sch B4c - Fleet Replacement	13,392,581	15,902,697	29,295,278	3,234,474	467,350	28,827,928
OPIT536	Sch B4a - Technology Replacement	16,476,278		16,476,278	889,143	61,056	16,415,222
CIP - JXMS011BKFND	Sch B4b - Capital Impr Projects	305,013,843	7,000,000	312,013,843	21,945,822	0	312,013,843
CIP - JXMS441BKFND	Sch B4b - Solid Waste Projects	16,285,000	1,588,145	17,873,145	961,367	0	17,873,145
CIP - SERE011	Sch B4b - EVIDS Equipment Purchase	1,600,000		1,600,000	93,839	1,440	1,598,560
CIP - JXMS011BALL	Sch B4b - Ed Ball Building	12,651,827		12,651,827	1,316,661	0	12,651,827
CIP - JXMS461BKFND	Sch B4b - Stormwater Projects	27,004,147	0	27,004,147	2,360,574	0	27,004,147
CIP - JXMS534BKFND	Sch B4b - Radio System	21,000,000		21,000,000	2,984,570	0	21,000,000
FRFO011AS	Fire capital equipment	394,901		394,901	0	0	394,901
FRFO011AS	Compressers for SCBA equipment	223,655		223,655	0	0	223,655
FRFO011AS	Thermal Imaging Cameras	69,964		69,964	0	0	69,964
FRFO011FO	Self Contained Breathing Apparatus	7,000,000		7,000,000	1,252,076	0	7,000,000
FROD011	CAD replacement (ord 2009-54-E)	1,556,321		1,556,321	181,794	0	1,556,321
FRRS011	Mobile Data Terminal (MDT) Refresh FY14	340,000		340,000	64,545	982	339,018
FRRS011	Cardiac Monitor	3,349,029		3,349,029	0	0	3,349,029
FRRS011	Equip for Apparatus-Rescue 25, 49 & 54	194,625		194,625	0	0	194,625
OPIT534JEA	First Coast Radio Buyout (2011-756-E)	8,547,456		8,547,456	1,063,763	0	8,547,456
OPIT534	P25 Radio - Fire Station Paging	3,000,000		3,000,000	704,691	0	3,000,000
JXSF011POL	Ash Settlement Payment	23,380,000		23,380,000	2,640,833	0	23,380,000
OPFM511	Fueling Station - 609 St Johns Bluff Rd	384,450		384,450	0	0	384,450
PDBZ159AD	Building Inspection Capital Repayment (ord 2009-445-E)	5,979,181		5,979,181	0	0	5,979,181
JXMS011HB	Haverty Building (ord 2013-187-E)	14,315,088		14,315,088	1,332,369	0	14,315,088
SHAD011	CAD replacement (ord 2009-54-E)	205,140		205,140	43,785	0	205,140
SHAD011	FY11 Replacement Laptop	747,933		747,933	0	0	747,933
SHAD011	FY11 Servers and Network Equipment	197,946		197,946	0	0	197,946
SHAD011	FY11 Telecom Equipment Refresh	183,960		183,960	0	0	183,960
SHPO011PSI	Laptops for Police Cruisers (FY10)	117,978		117,978	0	0	117,978

FISCAL YEAR 2015-2016 IT SYSTEM DEVELOPMENT CAPITAL PROJECTS

Banking Fund 0
 Pay-Go 0
 0

14,450,928 61,056 0 14,389,872 1,132,945

Project Number	Indexcode	Project Name	Prior All Years Budget	Removal of Excess Capacity	FY 16 New Projects	Amended All Years Budget	FY 16 Payment
ITEF01 02	OPIT531CS	Enterprise Financial / Resource Mgmt Solution	11,800,000	0	0	11,800,000	172,500
IT0809 04	OPIT531CS	SAN Disk Replacement	657,300	0	0	657,300	240,325
IT0804 02	MAPA011	Consolidation of Citywide Websites - COJ.net (FY14)	200,000	0	0	200,000	86,920
ITCAD1 01	OPIT531CS	CAD - 911 Call System Replacement	250,000	0	0	250,000	84,375
ITDS01 05	OPIT531CS	Enterprise Document Mgmt Solution	898,628	0	0	898,628	342,507
ITES01 01	OPIT531CS	Enterprise Customer Relationship Mgmt Solution	110,000	0	0	110,000	41,619
ITEA01 01	OPFM512AD	Enterprise Auto Vehicle Locator (FY14)	535,000	61,056	0	473,944	164,699

FY 16 CAPITAL IMPROVEMENT PROJECTS FUNDED VIA BANKING FUND BORROWING

Projects Funded Via General Fund - GSD Sources

7,000,000

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
RP	RPCP32EF5720	PR0556 02	ADA Compliance Within Parks	1,500,000
PW	PWCP32EPB519	PW0755 01	ADA Compliance - Public Buildings	2,500,000
PW	PWCP32EPB519	PW0755 05	ADA Compliance - Curb, Ramp & Sidewalks	3,000,000

Solid Waste Projects

1,588,145

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
PW	PWSW44K	SW0005 06	Trail Ridge Landfill Expansion	1,588,145

FY 15-16 VEHICLE REPLACEMENTS

	Capital	Payment
Pay-As-You-Go (pay-go):	11,393,858	1,117,669
Borrowing (Banking Fund):	<u>15,902,697</u>	<u>1,127,013</u>
	27,296,555	2,244,682

This schedule contains the vehicles that will be replaced in FY16 as approved by Council. In order to receive the replacement vehicle the "old vehicle" as stated here by vehicle number must be turned in. Fleet Management has the option to keep turned in patrol vehicles on the City cap to be used exclusively for JSO wreck replacements. Any changes to this schedule will have a financial impact in FY16.

27,296,555 2,244,682

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Pay-Go	ERAC011	8577-10	Pickup Truck	37,000	4,114
Pay-Go	ERCC011CE	8573-10	Sedan - Full Size	18,500	2,057
Pay-Go	ERCC011CP	3557-20	Pickup Truck	21,800	2,424
Pay-Go	EREQ011WQWP2	8084-10	Pickup Truck - Crew Cab	35,000	3,891
Pay-Go	ERMC011	3655-20	Pickup Truck - 4x4	24,900	2,768
Pay-Go	ERMC011	8807-10	Pickup Truck	21,800	2,424
Pay-Go	ERMC011	8808-10	Pickup Truck	21,800	2,424
Pay-Go	JEJE411ENF	2231-20	Sedan - Mid Size	18,800	18,800
Pay-Go	JEJE412FAC	3478-20	Pickup Truck	26,000	26,000
Pay-Go	JEJE431MVAD	8533-10	Sedan - Full Size	18,800	2,090
Pay-Go	MAAD011AD	3104-20	SUV - Mayor's Security	36,100	4,014
Pay-Go	MAAD011AD	3380-10	SUV - Mayor's Vehicle	50,000	5,559
Pay-Go	OPFM511FS	8851-10	Utility Body Truck - 4x4	36,000	4,002
Pay-Go	PDBZ159BI	3198-20	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159BI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159BI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159BI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159EI	3869-20	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159EI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159MI	3874-20	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159MI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDBZ159PI	4248-20	Pickup Truck - Extended Cab	21,800	21,800
Pay-Go	PDBZ159PI	New FTE	Pickup Truck	21,800	21,800
Pay-Go	PDDS011	3245-20	Pickup Truck - Extended Cab	21,800	2,424
Pay-Go	PDDS011	3266-20	Pickup Truck - Extended Cab	21,800	2,424
Pay-Go	PDDS011	3296-20	Pickup Truck - Extended Cab	21,800	2,424
Pay-Go	PWGM011	2997-20	Trailer - Chipper/Cutter	51,000	6,615
Pay-Go	PWGM011	3166-20	Trailer - Equipment	23,900	3,100
Pay-Go	PWGM011	3361-20	Dump Truck - Crew Cab	73,000	6,763
Pay-Go	PWGM011	3467-20	Trailer - Chipper/Cutter	69,000	8,950
Pay-Go	PWGM011	3469-20	Trailer - Chipper/Cutter	69,000	8,950
Pay-Go	PWGM011	3856-20	Pickup Truck	22,000	2,446
Pay-Go	PWGM011	4746-10	Trailer - Equipment	2,600	337
Pay-Go	PWGM011	8008-10	Dump Truck	103,000	5,726
Pay-Go	PWGM011	8009-10	Dump Truck	103,000	5,726
Pay-Go	PWGM011	8075-10	Bucket Truck	136,000	7,560
Pay-Go	PWGM011	8331-10	Dump Truck - Crew Cab	73,000	6,763
Pay-Go	PWGM011	8540-10	Pickup Truck	22,000	2,446
Pay-Go	PWGM011	8590-10	Pickup Truck	22,000	2,446

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Pay-Go	PWGM011	8672-10	Dump Truck - Trash	127,000	7,060
Pay-Go	PWGM011	8801-10	Pickup Truck	26,400	2,935
Pay-Go	PWGM011	8918-10	Dump Truck	86,600	4,814
Pay-Go	PWGM011	8926-10	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	2617-20	Backhoe	80,000	8,894
Pay-Go	PWGM461SW	3131-20	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	3144-10	Sweeper	190,000	10,562
Pay-Go	PWGM461SW	3145-10	Sweeper	190,000	10,562
Pay-Go	PWGM461SW	3146-20	Sweeper	190,000	10,562
Pay-Go	PWGM461SW	3165-20	Pickup Truck	22,000	2,446
Pay-Go	PWGM461SW	3170-20	Trailer - Equipment	23,900	3,100
Pay-Go	PWGM461SW	3172-20	Trailer - Equipment	23,900	3,100
Pay-Go	PWGM461SW	3173-20	Trailer - Transport (lowboy)	71,000	9,209
Pay-Go	PWGM461SW	3251-20	Dump Truck - Trash	127,000	7,060
Pay-Go	PWGM461SW	3271-20	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	3275-20	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	3276-20	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	3351-20	Dump Truck - Crew Cab	73,000	6,763
Pay-Go	PWGM461SW	3359-20	Dump Truck - Crew Cab	73,000	6,763
Pay-Go	PWGM461SW	3399-20	Dump Truck - Crew Cab	73,000	6,763
Pay-Go	PWGM461SW	3406-20	Dump Truck - Crew Cab	36,500	3,382
Pay-Go	PWGM461SW	3456-20	Pickup Truck	22,000	2,446
Pay-Go	PWGM461SW	4481-10	Trailer - Equipment	23,900	3,100
Pay-Go	PWGM461SW	8253-10	Excavator	381,000	21,179
Pay-Go	PWGM461SW	8268-10	Pickup Truck - Crew Cab	28,600	3,180
Pay-Go	PWGM461SW	8614-10	Pickup Truck	28,600	3,180
Pay-Go	PWGM461SW	8899-10	Vacumn Truck (vac-con)	378,000	42,025
Pay-Go	PWGM461SW	8903-10	Excavator	244,000	13,564
Pay-Go	PWGM461SW	8904-10	Excavator	244,000	13,564
Pay-Go	PWGM461SW	8924-10	Dump Truck	103,000	5,726
Pay-Go	PWGM461SW	8925-10	Dump Truck	103,000	5,726
Pay-Go	PWPB5A1MAPR	2748-10	Pickup Truck	21,000	2,335
Pay-Go	PWPB5A1MAPR	3949-20	Pickup Truck	23,600	2,624
Pay-Go	PWPB5A1MAPR	3978-10	Pickup Truck - Utility Body	23,600	2,624
Pay-Go	PWPB5A1MAPR	3979-10	Pickup Truck - Utility Body	23,600	2,624
Pay-Go	PWSW011SSCO	3558-10	Trash Truck	127,000	7,060
Pay-Go	PWSW011SSCO	3620-20	Dump Truck	103,000	5,726
Pay-Go	PWSW441COAD	8571-10	Sedan - Full Size	18,600	2,068
Pay-Go	PWSW441CORC	3189-20	Packer	217,000	12,063
Pay-Go	PWSW441CORC	3194-20	Packer	217,000	12,063
Pay-Go	PWSW441CORC	3195-20	Packer	217,000	12,063
Pay-Go	PWSW441CORC	3556-10	Trash Truck	127,000	7,060
Pay-Go	PWSW441CORC	3578-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	3600-20	Packer	217,000	12,063
Pay-Go	PWSW441CORC	3605-20	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8018-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8019-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8022-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8023-10	Packer	217,000	12,063

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Pay-Go	PWSW441CORC	8255-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8256-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8670-10	Dump Truck - Trash	127,000	7,060
Pay-Go	PWSW441CORC	8673-10	Dump Truck - Trash	127,000	7,060
Pay-Go	PWSW441CORC	8888-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8889-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8890-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8891-10	Packer	217,000	12,063
Pay-Go	PWSW441CORC	8892-10	Packer	217,000	12,063
Pay-Go	PWSW441DO	3510-20	Tractor	106,508	11,841
Pay-Go	PWSW441DO	4540-10	Utility Body Truck	22,000	2,446
Pay-Go	PWTE011	2921-20	Sedan - Full Size	18,600	2,068
Pay-Go	PWTE011	3092-20	Trailer - Equipment	23,900	3,100
Pay-Go	PWTE011	3664-20	Pickup Truck - Utility Body	31,400	3,491
Pay-Go	PWTE011	4038-30	Lift Truck	100,000	11,118
Pay-Go	PWTE011	4111-10	Trailer - Equipment	2,600	337
Pay-Go	PWTE011	4116-20	Trailer - Equipment	2,600	337
Pay-Go	PWTE011	8501-10	Sedan - Full Size	18,600	2,068
Pay-Go	PWTE011	8611-10	Pickup Truck - Utility Body	31,500	3,502
Pay-Go	PWTE011	8855-10	Pickup Truck - Utility Body	31,400	3,491
Pay-Go	RPBH011GA	3783-20	Utility Body Truck	18,250	2,029
Pay-Go	RPCM011PG	2751-10	Pickup Truck	28,500	3,169
Pay-Go	RPCM011PG	3077-20	Pickup Truck - Crew Cab	28,500	3,169
Pay-Go	RPCM011PG	3112-20	Pickup Truck	21,600	2,401
Pay-Go	RPCM011PG	3733-10	Trailer - Transport (lowboy)	42,000	5,448
Pay-Go	RPCM011PG	3906-10	Trailer - Equipment	10,000	1,297
Pay-Go	RPCM011PG	8315-10	Pickup Truck - Crew Cab	28,500	3,169
Pay-Go	RPCM011PG	8316-10	Pickup Truck	28,500	3,169
Pay-Go	RPCM011PG	8337-10	Packer	125,000	6,949
Pay-Go	RPCM011PG	8575-10	Pickup Truck - Crew Cab	28,500	3,169
Pay-Go	RPCM011PG	8601-10	Pickup Truck - Crew Cab	28,500	3,169
Pay-Go	RPCM011PG	8859-10	Tractor	30,000	3,335
Pay-Go	RPCM011PG	8929-10	Packer	125,000	6,949
Pay-Go	RPDS011	2580-10	Pickup Truck	23,500	2,613
Pay-Go	RPWF011	4653-20	All Terrain Vehicle - ATV	10,000	1,482
Pay-Go	SHPO011PTAD	25 New	Sedan - Full Size Patrol	681,375	92,767
Pay-Go	SHPO011PTCA	15 New	Sedan - Full Size Patrol	408,825	55,660
Pay-Go	SPET01ASE	8342-10	SUV/Crossover - Special Events	24,000	2,668
Bk Fnd	FRFO011FO	3332-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3334-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3335-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3336-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3346-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3347-20	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3348-20	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3349-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3353-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3354-10	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3355-10	Fire Truck - Pumper	474,245	0

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	FRFO011FO	3666-20	Van - Minivan	30,000	3,335
Bk Fnd	FRFO011FO	3678-20	Fire Truck - Pumper	474,245	0
Bk Fnd	FRFO011FO	3998-20	Utility Body Truck	70,000	7,782
Bk Fnd	FRFO011FO	4064-20	Utility Body Truck	70,000	7,782
Bk Fnd	FRFO011FO	8088-10	Utility Body Truck	70,000	7,782
Bk Fnd	FRFO011FO	8289-10	Fire Truck - Tanker	300,000	0
Bk Fnd	FRFO011FO	8290-10	Fire Truck - Tanker	300,000	0
Bk Fnd	FRFO011FO	8623-10	Fire Truck - Tanker	300,000	0
Bk Fnd	FRFO011FO	8719-10	Van - Minivan	30,000	3,335
Bk Fnd	FROD011	4549-20	SUV/Crossover - Fire Chief	34,851	3,875
Bk Fnd	FRRS011	3691-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	3758-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	3759-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4104-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4106-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4107-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4108-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4113-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4114-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	FRRS011	4539-20	Fire Truck - Rescue Unit	133,807	7,438
Bk Fnd	SHAD011	3753-20	Sedan - Full Size	20,600	2,290
Bk Fnd	SHAD011	3766-20	Sedan - Full Size	20,600	2,290
Bk Fnd	SHAD011	4430-20	Sedan - Full Size	20,600	2,290
Bk Fnd	SHAD011	4517-20	Pickup Truck	19,500	2,168
Bk Fnd	SHCO011JLPT	2465-30	Van	40,100	4,458
Bk Fnd	SHCO011JLPT	2824-30	SUV/Crossover - Fugitive Transport	40,100	4,458
Bk Fnd	SHCO011JLPT	2832-20	SUV/Crossover - Fugitive Transport	40,100	4,458
Bk Fnd	SHCO011JLPT	2835-30	SUV/Crossover - Fugitive Transport	40,100	4,458
Bk Fnd	SHCO011JLPT	3084-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHCO011JLPT	4734-20	Pickup Truck	28,000	3,113
Bk Fnd	SHCO011PRMC	2551-20	Van	37,000	4,114
Bk Fnd	SHCO011PRMC	8386-10	Quad Cab Truck	28,000	3,113
Bk Fnd	SHIN011DE	2380-20	Sedan - Mid Size Covert	19,800	2,201
Bk Fnd	SHIN011DE	2517-30	Van	26,095	2,901
Bk Fnd	SHIN011DE	2530-30	Van	26,095	2,901
Bk Fnd	SHIN011DE	2541-20	Van	26,095	2,901
Bk Fnd	SHIN011DE	2561-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHIN011DE	2740-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	2992-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3083-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHIN011DE	3119-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3152-10	Sedan - Full Size	20,600	2,290
Bk Fnd	SHIN011DE	3191-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3192-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3226-30	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3507-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3820-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	3842-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	4095-20	Sedan - Full Size	18,600	2,068

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	SHIN011DE	4469-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHIN011DE	8702-10	Sedan - Full Size	18,600	2,068
Bk Fnd	SHIN011DE	8835-10	SUV/Crossover - SWAT	22,500	2,502
Bk Fnd	SHIN011HSNV	2442-30	SUV/Crossover - SWAT	22,500	2,502
Bk Fnd	SHIN011HSNV	2570-20	Sedan - Full Size	21,500	2,390
Bk Fnd	SHIN011HSNV	2592-20	SUV/Crossover - SWAT	22,500	2,502
Bk Fnd	SHIN011HSNV	2730-30	JSO - Covert Vehicle	19,500	2,168
Bk Fnd	SHIN011HSNV	2902-20	Sedan - Mid Size	19,500	2,168
Bk Fnd	SHIN011HSNV	2970-30	SUV/Crossover - K9 Unit	33,236	3,695
Bk Fnd	SHIN011HSNV	3329-10	Sedan - Mid Size	18,600	2,068
Bk Fnd	SHIN011HSNV	3417-20	JSO - Covert Vehicle	21,500	2,390
Bk Fnd	SHIN011HSNV	3449-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHIN011HSNV	3500-20	Sedan - Mid Size	19,500	2,168
Bk Fnd	SHIN011HSNV	3547-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHIN011HSNV	3563-20	Van - Minivan	19,500	2,168
Bk Fnd	SHIN011HSNV	3593-30	JSO - Covert Vehicle	19,500	2,168
Bk Fnd	SHIN011HSNV	4498-20	JSO - Covert Vehicle	19,500	2,168
Bk Fnd	SHIN011HSNV	4512-20	Pickup Truck	19,500	2,168
Bk Fnd	SHPO011PTAD	0026-30	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0027-30	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0028-20	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0029-30	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0030-30	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0031-20	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0032-20	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0033-30	Motorcycle - JSO Harley	24,448	6,386
Bk Fnd	SHPO011PTAD	0115-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0172-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0226-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0241-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0269-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0275-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0278-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0296-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0311-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0335-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0358-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0455-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0460-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0475-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0550-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0572-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0620-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0657-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0660-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0753-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0754-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0757-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0771-30	Sedan - Full Size Patrol	27,255	3,711

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	SHPO011PTAD	0772-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0774-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0779-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0787-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0790-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0803-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0811-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0876-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0942-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0968-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	0970-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1003-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1005-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1013-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1014-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1233-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1423-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1546-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1641-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1709-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1711-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1719-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1722-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1729-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1732-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1735-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1743-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1747-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1748-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1751-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1753-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1758-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1759-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1760-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1761-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1762-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1767-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1768-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1769-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1770-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1771-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1786-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1788-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1791-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1794-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1796-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1798-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1799-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1801-20	Sedan - Full Size Patrol	27,255	3,711

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	SHPO011PTAD	1812-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1813-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1814-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1823-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1824-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1826-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1827-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1829-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1831-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1832-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1838-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1839-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1841-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1842-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1844-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1845-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1846-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1847-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1853-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1854-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1857-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1858-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1859-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1866-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1871-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1875-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1879-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1880-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1883-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1884-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1885-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1892-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1894-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1897-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1901-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1904-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1908-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1909-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1915-40	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1916-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1917-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1918-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1919-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1922-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1924-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1925-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1927-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1929-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	1932-30	Sedan - Full Size Patrol	27,255	3,711

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	SHPO011PTAD	1936-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2014-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2024-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2034-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2036-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2037-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2039-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2052-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2059-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2066-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2074-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2094-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2132-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2134-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2145-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2149-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2157-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2174-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2189-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2216-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2223-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2234-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2239-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2248-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2255-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2279-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2292-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2319-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2323-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2335-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2350-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2356-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2371-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2373-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2381-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2385-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2391-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2404-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2405-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2407-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2424-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2449-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2450-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2459-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2473-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2484-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2485-20	JSO - Covert Vehicle	19,800	2,201
Bk Fnd	SHPO011PTAD	2496-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2507-20	Sedan - Full Size Patrol	27,255	3,711

Funding	Indexcode	Old Vehicle	Vehicle Description	Replacement Cost	FY 16 Payment
Bk Fnd	SHPO011PTAD	2529-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2533-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2534-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2537-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2542-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2560-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2562-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2566-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2591-30	SUV/Crossover - SWAT	22,500	2,502
Bk Fnd	SHPO011PTAD	2616-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2626-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2682-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	2709-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3096-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3278-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3436-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3459-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3460-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3508-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	3823-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	40 New	Sedan - Full Size	822,640	91,459
Bk Fnd	SHPO011PTAD	4353-10	Van	28,000	3,113
Bk Fnd	SHPO011PTAD	4373-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	4765-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	4788-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	4809-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	4810-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	8420-10	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPO011PTAD	8841-10	SUV/Crossover - SWAT	33,236	3,695
Bk Fnd	SHPP011PR	1874-20	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPP011PR	2139-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHPP011PR	2425-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHPP011PR	4457-20	Sedan - Full Size	18,600	2,068
Bk Fnd	SHPP011PR	8444-10	Sedan - Full Size	18,600	2,068
Bk Fnd	SHPS011SSAD	1017-30	Sedan - Full Size Patrol	27,255	3,711
Bk Fnd	SHPS011SSCP	2611-30	Sedan - Full Size	19,000	2,112

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 59 SERIES SUBFUND OVERVIEW**

BACKGROUND:

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

Subfund	Total Budget	Transfer from Banking Fund	Interest Earnings
59B	4,996,139	4,958,769	37,370
59D	5,613,371	5,575,073	38,298
59E	4,726,163	4,690,366	35,797
59F	4,211,700	4,183,720	27,980
59G	2,871,463	2,847,076	24,387
59H	1,036,480	1,030,413	6,067
59I	44,370	43,974	396
59J	2,568,352	2,568,352	-
59K	2,048,606	2,030,331	18,275
59L	4,711,072	4,680,103	30,969
59M	1,849,250	1,832,752	16,498
Totals	34,676,966	34,440,929	236,037

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2008 SPECIAL REVENUE BOND FUND - CIP (S/F 59B)**

**PROPOSED BUDGET BOOK – Page #166-167
 ON SCREEN – Page #172-173**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2008A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2015/16.

EXPENDITURES

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Special Revenue (CIP)	3,210,000	1,785,689	450	4,996,139

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2009C SPECIAL REV BOND FUND - CIP (S/F 59D)**

**PROPOSED BUDGET BOOK – Page #168-169
 ON SCREEN – Page #174-175**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2009C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Special Revenue (CIP)	4,200,000	1,412,471	900	5,613,371

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2010A SPECIAL REVENUE BOND FUND (CIP) (S/F 59E)**

**PROPOSED BUDGET BOOK – Page #170-171
 ON SCREEN – Page #176-177**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2010A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Special Revenue (CIP)	2,976,000	1,749,713	450	4,726,163

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2010C SPECIAL REVENUE BOND FUND (CIP) (S/F 59F)**

**PROPOSED BUDGET BOOK – Page #172-173
 ON SCREEN – Page #178-179**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2010C CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Special Revenue (CIP)	1,945,900	537,345	450	2,483,695
2010C-1 Special Revenue (Stormwater)	1,354,100	373,905	0	1,728,005
	3,300,000	911,250	450	4,211,700

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2011A SPECIAL REVENUE BOND FUND (CIP) (S/F 59G)**

**PROPOSED BUDGET BOOK – Page #174-175
 ON SCREEN – Page #180-181**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2011A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Special Revenue (CIP)	1,241,800	1,069,205	450	2,311,455
2011A Special Revenue (Stormwater)	253,200	306,808	0	560,008
	1,495,000	1,376,013	450	2,871,463

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2012A SPECIAL REVENUE BOND FUND (CIP) (S/F 59H)**

**PROPOSED BUDGET BOOK – Page #176-177
 ON SCREEN – Page #182-183**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2012A CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012A Special Revenue (CIP)	1,025,000	11,480	0	1,036,480

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2012B SPECIAL REVENUE BOND FUND (CIP) (S/F 59I)**

**PROPOSED BUDGET BOOK – Page #178-179
 ON SCREEN – Page #184-185**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2012B CIP Special Revenue Bond fund. This includes the costs for principal and interest.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012B Special Rev (ref 2009C MTN)	5,600	38,770	0	44,370

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 PROPOSED SPECIAL REVENUE BOND (CIP) (S/F 59J)**

**PROPOSED BUDGET BOOK – Page #180-181
 ON SCREEN – Page #186-187**

BACKGROUND:

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

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2015 Spec Rev (CIP/Solid Waste)	1,200,000	1,368,352	0	2,568,352
	1,200,000	1,368,352	0	2,568,352

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2013A SPECIAL REVENUE BOND FUND (CIP) (S/F 59K)**

**PROPOSED BUDGET BOOK – Page #182-183
 ON SCREEN – Page #188-189**

BACKGROUND:

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

REVENUE:

Miscellaneous Revenue:

- Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.

Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

Fiscal and Other Debt Fees:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013A Spec Rev (refund 09C/10A MTN)	785,000	1,262,856	750	2,048,606

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2013B SPECIAL REVENUE BOND FUND (CIP) (S/F 59L)**

**PROPOSED BUDGET BOOK – Page #184-185
 ON SCREEN – Page #190-191**

BACKGROUND:

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

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013B Special Revenue (refund 2009A)	3,760,000	950,572	500	4,711,072

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2014 SPECIAL REVENUE (CIP) (S/F 59M)**

**PROPOSED BUDGET BOOK – Page #186-187
 ON SCREEN – Page #192-193**

BACKGROUND:

This fund receives a transfer from the Banking Fund operating fund (S/F 592), which along with any accumulated interest in the fund, to pay the debt service related to the 2014 CIP Special Revenue Bond. This includes the costs for principal, interest and fiscal agent fees.

REVENUE:

1. Miscellaneous Revenue:
 - Is made up of anticipated interest earnings for FY 2015/16 which will be used to pay a portion of the debt service costs for FY 2015/16.
2. Transfer In to Pay Debt Service:
 - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2015/16.

EXPENDITURES:

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2014 Special Revenue (S/F 462 stormwater)	0	72,500	500	73,000
2014 Special Revenue (S/F 592 Banking Fund)	0	1,776,250	0	1,776,250
	0	1,848,750	500	1,849,250

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
BETTER JACKSONVILLE PLAN (S/F 1i1)**

**PROPOSED BUDGET BOOK – Page #116-117
ON SCREEN – Page #122-123**

BACKGROUND:

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

REVENUE:

1. Taxes:

- This represents the portion of the FY 2015/16 anticipated revenue from the Local Option Sales Tax necessary to balance the fund and cover the debt service below.

2. Miscellaneous Revenue :

- Is made up of anticipated interest earnings for FY 2015/16 totaling \$205,948 and a negative all years adjustment of (\$7,722,916). The adjustment is offset below in Transfers from Component Units, where actual collections posted.

3. Transfers from Component Units:

- This represents the City's portion of the Constitutional Gas Tax that is used to help fund debt service payments for the acquisition and financing of roads. The increase of \$9,471,255 is comprised of the following:
 - \$1,723,973, which is the FY 2015/16 payment.
 - \$7,747,282, which represents the transfer of budget capacity from miscellaneous revenue (\$7,722,916), related to payments from previous fiscal years that posted to this line item. There is also an increase in budget capacity of \$24,366 to balance the current year budget.

EXPENDITURES:

1. Debt Service:

- The total consists of \$32,316,607 in transfers out to cover principal debt service payments and \$40,230,865 in transfers out to cover interest debt service and payments to fiscal agents. The details by bond issue are provided in the table below.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 BETTER JACKSONVILLE PLAN (S/F 1i1)**

**PROPOSED BUDGET BOOK – Page #116-117
 ON SCREEN – Page #122-123**

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Better Jax	3,850,000	4,043,970	450	7,894,420
2009 Spec Rev 2009B-1	2,155,000	5,505,784	900	7,661,684
2010B Spec Rev (\$90m Courthouse)	-	3,820,102	450	3,820,552
SIB loan #1	2,097,493	331,375	-	2,428,868
SIB loan #2	3,529,114	446,013	-	3,975,127
2011 B Spec Rev (\$14m Courthouse)	2,425,000	3,727,104	450	6,152,554
2011 Better Jax	6,025,000	2,774,896	450	8,800,346
2012 Better Jax	12,235,000	10,223,013	450	22,458,463
2012 Better Jax	-	1,596,956	-	1,596,956
2012 Better Jax	-	421,692	-	421,692
2012A Better Jax	-	2,036,413	450	2,036,863
2012A Better Jax	-	2,892,455	-	2,892,455
2012A Better Jax	-	764,367	-	764,367
2013C Spec Rev (ref 10B / 11 MTN's)	-	1,642,374	750	1,643,124
	32,316,607	40,226,515	4,350	72,547,472

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.