

OFFICE OF THE COUNCIL AUDITOR

FY 2015/2016 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Bill Gulliford - Chair
Anna Lopez Brosche - Vice Chair
Danny Becton
Aaron Bowman
Lori N. Boyer
John R. Crescimbeni
Reggie Gaffney



Meeting #6
August 27, 2015

**COUNCIL AUDITOR’S OFFICE
TABLE OF CONTENTS
MEETING #6**

Mayor’s Office.....	1
Advisory Boards and Commissions.....	4
Employee Services Department.....	7
Jacksonville Human Rights Commission.....	10
Downtown Vision.....	12
Jacksonville Journey.....	16
Jacksonville Children’s Commission.....	18
Youth Travel Trust.....	23
Public Works Department (including Solid Waste).....	24
Streets & Highways 5-Year Road Program.....	29
Tree Protection Fund.....	31
Beach Erosion-Local.....	33
Solid Waste Disposal.....	34
Solid Waste Debt.....	38
Contamination Assessment.....	40
Landfill Closure.....	41
Solid Waste Facilities Mitigation.....	43
Solid Waste Facilities Mitigation Class III.....	44
Solid Waste Mitigation Capital Projects.....	45
Stormwater Services.....	47
Stormwater Capital.....	52
Public Building Allocations.....	53
Grant Schedules B1-A, B1-B, B1-C.....	56

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

**PROPOSED BUDGET BOOK- Page #286-287
ON SCREEN PDF- Page #292-293**

BACKGROUND:

This fund provides for the operating and salary expenditures of the Mayor's Office, the Education Officer and Public Affairs. The Mayor's Office plans to remove the Education Officer activity in FY 2015/16.

REVENUE:

Miscellaneous Revenue:

- The decrease of \$84,075 is due to the City no longer receiving outside contributions resulting from the removal of the Education Officer activity. The remaining \$1,000 in revenue is budgeted within the Public Affairs activity for public records requests.

EXPENDITURES:

1. Salaries:

- The decrease of \$253,521 is primarily due to:
 - Two (2) Administrative Aide positions in the Administration activity previously funded at \$174,500 that are being transferred to the Finance Department and the Office of Sports and Entertainment.
 - One (1) reclassified Administrative Aide position in the Administration activity previously funded at \$40,000 and one (1) Manager of Public Accountability position in the Public Affairs activity previously funded at \$80,000 that are both being unfunded in FY 2015/16 (see recommendation).
 - An increase of \$38,529 due to filling positions at a higher rate.

2. Employer Provided Benefits:

- The net increase of \$288,324 is primarily due to new employees choosing the defined benefit pension plan resulting in a net pension increase of \$332,323. This is partly offset by a \$43,427 decrease in group hospitalization insurance due to employee election changes for health insurance coverage.

3. Internal Service Charges:

- The net increase of \$107,270 is partly due to an increase of \$67,503 in IT system development allocations related to debt payment for the citywide website consolidation project for the FY 2015/16. In FY 2014/15, only three months of debt payment was budgeted for this project. The remaining \$39,767 increase is primarily a result of a higher total allocation value for the St. James Building.

4. Internal Services – IT Operations:

- The increase of \$39,019 is due to an increase in citywide pooled IT costs.

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

**PROPOSED BUDGET BOOK- Page #286-287
 ON SCREEN PDF- Page #292-293**

5. Intra-Departmental Billing:
 - The increase of \$35,521 is due to a more accurate allocation of costs for the two police officers on the Mayor's security detail.

6. Extraordinary Lapse:
 - The extraordinary lapse that was placed on the Mayor's Office for \$483,546 is being removed.

ACTIVITY LEVEL CHANGES:

	2014/15	2015/16	% Change	\$ Change	
	<u>Original</u>	<u>Proposed</u>	from FY 15	from FY 15	
Administration	\$ 2,502,629	\$ 3,208,545	28.2%	\$ 705,916	A
Education Officer	-	-		-	B
Public Affairs	1,072,869	1,067,021	-0.5%	(5,848)	C
Department Total	<u>\$ 3,575,498</u>	<u>\$ 4,275,566</u>	19.6%	\$ 700,068	

- A. The budget for the Administration activity increased by \$705,916 primarily due to a removal of the \$483,546 extraordinary lapse from FY 2014/15 and an increase of \$226,914 in employee benefits resulting from new employees choosing the defined benefit pension plan.

- B. The Mayor's Office is planning to remove the Education Officer activity in FY 2015/16.

- C. The budget for the Public Affairs activity decreased by \$5,848 primarily due to a decrease of \$145,697 in salaries resulting from defunding the Manager of Public Accountability position and budgeting of vacancies at a lower rate. This is mostly offset by an increase of \$67,503 in the IT cost allocation related to the website consolidation project mentioned above, an increase of \$62,237 resulting from new employees choosing the defined benefit pension plan, and an increase of \$17,903 in computer system maintenance allocation.

SERVICE LEVEL CHANGES:

There are no significant changes in service level.

EMPLOYEE CAP CHANGES:

There are no proposed changes in the employee cap.

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

**PROPOSED BUDGET BOOK- Page #286-287
ON SCREEN PDF- Page #292-293**

RECOMMENDATION:

We recommend removing the following three (3) unfunded positions in the proposed budget:

- One (1) Administrative Aide - MA in the Administration activity
- One (1) Project Manager in the Education Officer activity
- One (1) Manager of Public Accountability in the Public Affairs activity

We also note that the Mayor's Office is requesting to keep one (1) unfunded vacant Administrative Aide position within their employee cap that is unrelated to the positions mentioned above.

The removal of these three (3) positions will have no impact on the Special Council Contingency.

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

**PROPOSED BUDGET BOOK – Page #212-213
ON SCREEN – Page #218-219**

BACKGROUND:

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

REVENUES:

1. Charges for Services:

- There is no proposed change in charges for services. However, we noted that the \$285,000 budgeted for contractor certification and renewal revenue is unrealistic given the seasonal nature of license renewals. Historical trends for the past 15 years have shown that renewal revenue in even years is significantly less than in odd years. See Recommendation 1 below.

2. Fines and Forfeits:

- There is no proposed change in fines and forfeits. However, it appears that the revenue for code violation fines should not actually be budgeted because it belongs in a specific fund shared with the Building and Inspection Division. See Recommendation 2 below.

EXPENDITURES:

1. Salaries:

- The increase of \$20,830 is due to increases of \$16,224 in part-time salaries to assist in processing license renewals, applications, suspensions, and payments, \$4,160 in leave sellback, and \$446 in longevity pay.

2. Internal Service Charges:

- The increase of \$34,707 is mainly due to increases of \$26,516 in building cost allocation based on an improved allocation methodology, and \$8,544 in OGC legal allocation based on actual expenditures.

3. Internal Services – IT Operations:

- The decrease of \$2,703 is primarily due to a reduced amount of application support.

4. Other Operating Expenses:

- The net increase of \$3,159 is mainly due to a change in allocation methodology for general liability insurance.

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

**PROPOSED BUDGET BOOK – Page #212-213
 ON SCREEN – Page #218-219**

BOARD CHANGES:

	2014/15 Original	2015/16 Proposed	% Change from FY 15	\$ Change from FY15	
Civil Service Board	\$ 238,739	\$ 263,268	10.3%	\$ 24,529	A
Construction Trades Qualifying Board	166,724	199,442	19.6%	32,718	B
Mayor's Commission on Status of Women	354	484	36.7%	130	C
Department Total	<u>\$ 405,817</u>	<u>\$ 463,194</u>	14.1%	<u>\$ 57,377</u>	

- A. The budget for the Civil Service Board increased by \$24,529 primarily due to increases of \$10,438 in building cost allocation based on an improved allocation methodology, \$8,802 in OGC legal allocation based on actual expenditures, and \$4,160 in leave sellback.
- B. The budget for the Construction Trades Qualifying Board (CTQB) activity increased by \$32,718 primarily due to increases of \$16,224 to fund 1,248 part-time hours to assist in processing license renewals, applications, suspensions, and payments, and \$16,078 in building cost allocation previously unbudgeted.
- C. The budget for the Mayor's Commission on Status of Women increased by \$130 due to an increase in mailroom charges.

EMPLOYEE CAP CHANGES:

There are no proposed changes in the employee cap.

SERVICE LEVEL CHANGES:

The service level provided by the Construction Trades Qualifying Board is projected to increase due to the addition of part-time hours. Part-time employees are expected to help process license renewals, applications, suspensions, and payments, which will assist the Board to meeting its revenue projections and give staff more time to correspond with contractors.

RECOMMENDATION:

1. We recommend that the contractor certification and renewal revenue be reduced from \$285,000 to \$85,000. This amount more accurately represents the actual revenue that the Construction Trades Qualifying Board will receive in FY 2015/16 based on historical trends from the past 15 years. This will have a negative impact of \$200,000 on Special Council Contingency.
2. We recommend that the revenue for code violation fines be removed from the FY 2015/16 proposed budget. Per Section 342.116(m) in the City's Code of Ordinances, code violation fines are to be divided equally in a fund shared by the Construction Trades

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

**PROPOSED BUDGET BOOK – Page #212-213
ON SCREEN – Page #218-219**

Qualifying Board and the Building Inspection Division. Because this revenue is deposited into a trust fund, it should not be included in the proposed budget. This will have a negative impact of \$1,500 on Special Council Contingency.

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

**PROPOSED BUDGET BOOK – Page #220-221
ON SCREEN – Page #226-227**

BACKGROUND

The general fund portion of the Employee Services Department consists of the following divisions: Employee & Labor Relations, Office of the Director, and Talent Management.

REVENUES

1. Miscellaneous Revenue
 - This represents revenue generated from public records requests. There is no change budgeted for this revenue in FY 2015/16.

EXPENDITURES

1. Salaries
 - Salaries are decreasing by \$47,560 overall. A decrease of \$89,225 is due to turnover as new employees are filling positions at a lower salary than their predecessors. This decrease is partially offset with an increase of \$41,641 for promotions and end of probation raises.
2. Employer Provided Benefits
 - Benefits are decreasing by \$35,065 primarily due to decreases in pension contribution costs of \$35,552 as more employees are being budgeted under defined contribution instead of defined benefit pension.
3. Internal Service Charges
 - The net increase of \$32,102 is mainly driven by an increase of \$48,341 in building maintenance costs due to a budgeted increase in overall maintenance costs for the St. James Building. This is partially offset by a decrease of \$11,262 in OGC legal internal service charges based on actual costs incurred over prior years.
4. Internal Services – IT Operations
 - IT internal service charges are decreasing by \$50,207 mainly due to a reduction in application support & development costs.

(AREA INTENTIONALLY BLANK, SEE NEXT PAGE)

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

**PROPOSED BUDGET BOOK – Page #220-221
 ON SCREEN – Page #226-227**

5. Other Operating Expenses

- Other operating expenses are increasing by \$105,174 primarily due to an increase in tuition reimbursement funding for JFRD employees of \$125,000. The increase in this funding is due to new JFRD promotional requirements that are going into effect on January 1, 2016. Under the new requirements, employees will have to earn college degrees and/or other certifications in order to qualify for promotion to certain ranks. These new requirements are expected to result in an increase in the number of employees who enroll in courses eligible for reimbursement. It should be noted that the total funding budgeted for tuition reimbursement is for JSO and JFRD employees only. This increase is partially offset by a decrease of \$11,008 in general liability insurance costs due to a change in how these costs are allocated.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There is no change in authorized positions.

DIVISIONAL HIGHLIGHTS:

Employee Services	2014/15	2015/16	% Change	\$ Change	Employee	Employee
	Original	Proposed	from FY 15	from FY 15	Cap FY 15	Cap FY 16
					Original	Proposed
Employee & Labor Relations	\$ 1,125,095	\$ 1,006,769	-10.5%	\$ (118,326)	12	11 A
Office of Director	\$ 484,484	\$ 495,069	2.2%	\$ 10,585	2	2 B
Talent Management	\$ 3,515,672	\$ 3,627,857	3.2%	\$ 112,185	28	29 C
Department Total	\$ 5,125,251	\$ 5,129,695	0.1%	\$ 4,444	42	42

A: The budget for Employee & Labor Relations is experiencing a net decrease of \$118,326 mainly due to the following:

- A decrease in salaries & benefits of \$129,432 due to a vacant position that was reclassified and moved to the Talent Management division, as well as due to employees filling positions at salaries that are less than their predecessors.
- A decrease in OGC legal internal service charges of \$12,293 to reflect actual costs incurred in prior years.
- An increase in building maintenance allocation costs of \$19,891 due to an increase in overall maintenance costs for the St. James Building.
- An increase of \$7,165 in IT internal service charges due to an increase in computer system maintenance & security charges.

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

**PROPOSED BUDGET BOOK – Page #220-221
ON SCREEN – Page #226-227**

- B:** The budget for the Office of Director is experiencing a net increase of \$10,585 mainly due to the following:
- An increase in building maintenance allocation costs of \$28,450 due to an increase in the overall maintenance costs of the St. James Building.
 - An increase in IT internal service charges of \$24,316 due to an increase in computer system maintenance & security charges.
 - A decrease in pension contributions of \$31,716 as more employees are being budgeted under defined contribution instead of defined benefit pension.
 - A decrease in group hospitalization insurance of \$6,513 to reflect actual costs incurred in the current year.
- C:** The budget for the Talent Management division is experiencing a net increase of \$112,185 mainly due to the following:
- An increase of \$125,000 for the tuition reimbursement program because of the change in JFRD promotional requirements, as discussed on the previous page.
 - An increase in salaries and benefits of \$84,413 mainly due to one position that was reclassified and moved from the Employee & Labor Relations division, as well as due to promotions.
 - A decrease in IT internal service charges of \$81,688 mainly due to a reduction in application support & development costs.
 - A decrease in general liability insurance of \$6,002 due to a change in how these costs are allocated.
 - A decrease in background checks of \$5,000 to reflect current year actual costs.
 - A decrease in rent expense for venues used for promotional exams of \$4,000 to reflect current year actual costs.

RECOMMENDATION: None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
HUMAN RIGHTS COMMISSION
GENERAL FUND (S/F 011)**

**PROPOSED BUDGET BOOK – Page #252-253
ON SCREEN – Page #258-259**

BACKGROUND:

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

The JHRC investigates complaints alleging discriminatory practices in employment, housing, and areas of public accommodations. In addition to investigating claims, the JHRC offers mediation services and works to resolve the complaints. The JHRC works with the Equal Employment Opportunity Commission (EEOC) at the Federal level and is reimbursed at an agreed upon rate based on the number of cases resolved.

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

REVENUES:

1. Intergovernmental Revenue:

- The budgeted amount represents a projected \$78,250 reimbursement from the EEOC to investigate employment discrimination. The decrease of \$18,850 is due to a change in EEOC case projections.

EXPENDITURES:

1. Salaries:

- The net decrease of \$4,103 is primarily due to a reduction in leave sellback based on FY 2014/15 actual expenditures.

2. Employee Provided Benefits:

- The increase of \$27,595 is due to increases in pension and group hospitalization insurance expenditures of \$16,267 and \$9,511, respectively, to align with the FY 2014/15 actual expenditures.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 HUMAN RIGHTS COMMISSION
 GENERAL FUND (S/F 011)**

**PROPOSED BUDGET BOOK – Page #252-253
 ON SCREEN – Page #258-259**

3. Internal Service Charges:

- The increase of \$11,226 is mostly due to an increase of \$15,095 in building cost allocation resulting from higher total building costs for the St. James Building.

4. Internal Services – IT Operations:

- The decrease of \$15,645 is mostly due to an \$11,656 reduction in application support costs and a \$6,058 decrease in enterprise application services.

5. Other Operating Expense:

- The decrease of \$2,455 is attributed to a change in general liability insurance due to the removal of positions in FY 2014/15 and a change in the cost allocation methodology.

SERVICE LEVEL CHANGES:

There are no significant changes in service level.

FOOD AND BEVERAGE EXPENDITURES (subject 05206):

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	JHRC011CR	\$1,400	Events	Light refreshments for volunteers during events, i.e. workshops and community events

EMPLOYEE CAP CHANGES:

There are no changes in the employee cap.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
DOWNTOWN VISION, INC. (DVI)**

BACKGROUND:

Downtown Vision Inc. (DVI) is a not-for-profit 501(c)(6) organization whose mission is to build and maintain a healthy and vibrant downtown community and to promote downtown as an exciting place to live, work and visit. A public hearing on the assessment roll for DVI is scheduled for August 17, 2015 at the regular City Council Finance Committee meeting.

DVI operates an affiliate 501(c)(3) organization called Downtown Vision Alliance (DVA) to attract donated dollars. The budget for DVA is not included in the FY 2015/16 Mayor's Proposed Budget Ordinance.

REVENUES:

1. Assessed Properties:

- DVI's main source of revenue has been a 1.1 mill special assessment of downtown commercial property owners. The budgeted assessment is estimated to be \$720,000. This increase of \$35,595 from FY 2014/15 is due to higher anticipated property values. The estimate assumes a two percent (2%) yearly delinquency rate and that the remaining assessments will be paid on or before November 30th qualifying all property owners for a four percent (4%) discount.

2. City Contribution:

- Contrary to Schedules AD and AE in the Budget Ordinance, there is no proposed increase in the City's contribution to DVI. The attached Revised Schedules AD and AE (recommended below) accurately reflect the proposed FY 2015/16 contribution from the City.

3. Other Sources:

- The increase of \$226,101 is primarily due an addition of \$184,794 resulting from a new contract that DVI entered into with Friends of Hemming Park to provide Downtown Ambassadors. The remaining \$41,307 is mostly attributable to additional sponsorships, vendor fees, and beverage sales that DVI is projecting from its monthly Art Walk event.

4. Reserves:

- There is no transfer from DVI's special project reserve fund in the proposed FY 2015/16 budget.

EXPENDITURES:

1. Personnel Services:

- The decrease of \$63,663 is due to the removal of DVI's Director of Strategic Partnerships position.

2. Operating Expenses:

- The increase of \$297,613 is attributed to:

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
DOWNTOWN VISION, INC. (DVI)**

- An increase of \$165,356 due to the aforementioned contract with Friends of Hemming Park to provide Downtown Ambassadors
- The addition of \$50,162 for implementation of DVI's Strategic Plan which aims to bring more people to downtown through additional activities, merchants, and attractions
- The remaining increase of \$82,095 is primarily due to additional funding in DVI's marketing, events, and stakeholder support budgets

OVERALL COMMENTS:

The balance of DVI's special project reserve fund is currently \$250,471, which DVI does not plan to draw from in FY 2015/16. The monetary source in the special project reserve fund has been from excess revenues in previous fiscal years. The funds are reserved to fill budgetary gaps and to finance future downtown enhancement projects.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

RECOMMENDATION:

We recommend that Schedule AD and AE in the Budget Ordinance be replaced with the revised attached Schedule AD and AE to address the reduction of the City's contribution from DVI's requested amount of \$481,498 to the Mayor's proposed amount of \$311,660, which leaves a difference of \$169,838. As a result, DVI reduced Operating Expenses in its budget from \$1,094,697 to \$919,859, which also reconciles a \$5,000 footing error on the original Schedule AE. This revision also modifies the accompanied notes accordingly. These changes will have no effect on Special Council Contingency.

**BUSINESS IMPROVEMENT DISTRICT
(DOWNTOWN VISION, INC.)
JACKSONVILLE, FLORIDA
BUDGET - FISCAL YEAR 2015/16**

<u>ESTIMATED REVENUES</u>	Mayor's FY 2015/16 Proposed	Council Adopted FY 2014/15	Change
Assessed Properties (1)	\$ 720,000	\$ 684,405	\$ 35,595
City of Jacksonville	311,660	311,660	0
Other Sources (2)	292,039	65,938	226,101
Reserves (3)	0	27,746	(27,746)
Total Estimated Revenues	<u>\$ 1,323,699</u>	<u>\$1,089,749</u>	<u>\$ 233,950</u>

APPROPRIATIONS (4)

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Mayor's FY 2015/16 Proposed	Council Adopted FY 2014/15	Change
Personnel Services	\$ 78,060	\$ 197,319	\$ 78,060	\$ 45,401	\$ 398,840	\$ 462,503	\$ (63,663)
Operating Expenses	653,269	209,188	33,308	24,094	919,859	622,246	297,613
Contingency					5,000	5,000	0
Total Appropriations	<u>\$ 731,329</u>	<u>\$ 406,507</u>	<u>\$ 111,368</u>	<u>\$ 69,495</u>	<u>\$ 1,323,699</u>	<u>\$1,089,749</u>	<u>\$ 233,950</u>

(1) This represents the estimated revenue from a 1.1 mills special assessment on the 2015 non-exempt commercial properties in the Business Improvement District.

(2) \$184,794 of the \$226,101 increase is due to DVI providing Downtown Ambassadors to Friends of Hemming Park. The remaining \$41,307 is mostly due to additional sponsorships, vendor fees, and beverage sales that DVI projects from its monthly Art Walk event.

(3) There is no proposed transfer from DVI's special project reserve fund in the proposed FY 2015/16 budget.

(4) The budget presented above represents the changes that were made to get the budget in sync with the dollars included in the Mayor's Proposed Budget.

**BUSINESS IMPROVEMENT DISTRICT
(DOWNTOWN VISION, INC.)
JACKSONVILLE, FLORIDA
BUDGET - FISCAL YEAR 2015/16**

ESTIMATED REVENUES

Assessed Properties (1)	\$ 720,000
City of Jacksonville (2)	311,660
Other Sources (3)	292,039
 Total Estimated Revenues	 \$ 1,323,699

REVISED SCHEDULE AD

APPROPRIATIONS

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Total
Personnel Services	\$ 78,060	\$ 197,319	\$ 78,060	\$ 45,401	\$ 398,840
Operating Expenses	653,269	209,188	33,308	24,094	\$ 919,859
Contingency					5,000
 Total Appropriations	 \$ 731,329	 \$ 406,507	 \$ 111,368	 \$ 69,495	 \$ 1,323,699

(1) This represents the estimated revenue from a 1.1 mills special assessment on the 2015 non-exempt commercial properties in the Business Improvement District.

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

(3) This includes a \$184,794 contract to provide Downtown Ambassadors to Friends of Hemming Park, \$67,520 in projected sponsorships, vendor fees, and beverage sales, and \$25,000 from JEA, and other revenue amounting to \$14,725.

REVISED SCHEDULE AE

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 JACKSONVILLE JOURNEY (S/F 019)**

**PROPOSED BUDGET BOOK – Page # 206-207
 ON SCREEN-Page # 212-213**

BACKGROUND:

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

REVENUES:

Transfers from Other Funds:

- This amount is the transfer from the General Fund necessary to fund the Jacksonville Journey programs for FY 2015/16.

EXPENDITURES:

Following our handout is the Budget Ordinance Schedule that delineates the funding in FY 2014/15 and FY 2015/16 for each of the Jacksonville Journey’s programs.

Jacksonville Children's Commission

Program Description	FY 2014/15 Adopted	FY 2015/16 Proposed	Increase (Decrease)
Juvenile Crime Prevention / Intervention	\$ 276,576	\$ 226,576	\$ (50,000) *
Summer Job Program (Houses all 30,000 part-time hours)	\$ 179,929	\$ 176,215	\$ (3,714)
Out of School Suspension Centers	\$ 622,998	\$ 800,000	\$ 177,002
Total	\$ 1,079,503	\$ 1,202,791	\$ 123,288

Non-Departmental / Fund Level Activities

Program Description	FY 2014/15 Adopted	FY 2015/16 Proposed	Increase (Decrease)
Additional Program Funding	\$ -	\$ 3,000,000	\$ 3,000,000 **
Neighborhood Accountability Boards (NAB)	\$ -	\$ 55,000	\$ 55,000 *
Total	\$ -	\$ 3,055,000	\$ 3,055,000

* NAB was previously housed within the Juvenile Crime Prevention / Intervention program.

** The mayor has not identified a specific plan for the additional program funding.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 JACKSONVILLE JOURNEY (S/F 019)**

**PROPOSED BUDGET BOOK – Page # 206-207
 ON SCREEN-Page # 212-213**

Parks, Recreation, & Community Services

Program Description	FY 2014/15 Adopted	FY 2015/16 Proposed	Increase (Decrease)
Ex-Offender Employment Program	\$ 352,633	\$ 302,633	\$ (50,000)
Ex-Offender Training / Re-Entry	\$ 265,568	\$ 210,568	\$ (55,000)
Total	\$ 618,201	\$ 513,201	\$ (105,000)

Planning & Development

Program Description	FY 2014/15 Adopted	FY 2015/16 Proposed	Increase (Decrease)
Local Initiatives Support Corporation	\$ 399,023	\$ 322,021	\$ (77,002)

SERVICE LEVEL CHANGES:

The service level impact due to the changes in funding is unknown at this time.

CAPITAL OUTLAY CARRYFORWARDS:

None

EMPLOYEE CAP CHANGES:

There are no authorized positions within this subfund.

RECOMMENDATION:

We recommend the \$3,000,000 in additional program funding be placed into a contingency account until the purpose of these funds can be identified. This will not impact Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

**PROPOSED BUDGET BOOK – Page # 280-282
ON SCREEN-Page # 286-288**

BACKGROUND:

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

REVENUES:

JACKSONVILLE CHILDREN'S COMMISSION

1. Miscellaneous Revenue:

- The net decrease of \$27,480 is mainly due to a decrease of \$12,000 because the Daniel Social Services Organization is no longer renting a portion of the JCC building complex located at 1095 A. Phillip Randolph Blvd. In addition, there is the elimination of miscellaneous earnings of \$15,480 due to JCC requiring recipients of funding to pay the cost of background screenings directly to the company providing the service. In previous years, JCC paid the cost of background screenings for the recipients and then collected monies from them for the cost of the background screenings provided.

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

2. Miscellaneous Revenue:

- There is an increase of \$22,109 due to higher investment pool earnings.

3. Transfers from Other Funds:

- The increase of \$1,393,390 in transfers from the General Fund / General Services District (S/F 011) is due to an increase in proposed budgeted expenses and no transfer from Fund Balance.

4. Transfers from Fund Balance:

- There is no transfer from fund balance.

EXPENDITURES:

JACKSONVILLE CHILDREN'S COMMISSION

1. Salaries:

- The net increase of \$96,552 is partially due to salary increases of 1%, 2%, or 3% (for employees with longevity service of less than 2 years, less than 5 years, and more than five years respectively) for all JCC staff totaling \$36,472, and \$55,538 in salaries due to the reclassification of five (5) positions at a higher rate of pay. Both the increases and reclassifications took place during FY 2014/15.

2. Employer Provided Benefits:

- The net increase of \$44,577 is mainly due to an increase in group hospitalization insurance of \$30,002 due to employee elections and workers' compensation insurance of \$16,867 due to a change in the allocation method. These increases were slightly offset by a decrease in pension contributions of \$5,184.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

**PROPOSED BUDGET BOOK – Page # 280-282
ON SCREEN-Page # 286-288**

3. Internal Service – IT Operations
 - The increase of \$39,178 is mainly due to an increased allocation of pooled costs.
4. Other Operating Expenses:
 - The net increase of \$2,408 is mainly due to increases of \$10,351 in travel expenses and \$1,696 in employee training. These increases are offset by decreases of \$7,394 in general liability insurance and \$5,303 in miscellaneous insurance.
5. Grants, Aides and Contributions:
 - The net increase of \$331,398 is mainly due to an increase of \$244,218 to Communities in Schools of Jacksonville to fund a decrease in grant funding, allowing for the same level of service in FY2015/16. In addition, there is a \$54,921 Healthy Families grant match, a \$35,000 increase to the 21st Century Community Learning Center grant match and a \$20,000 increase to the Criminal Justice, Mental Health, & Substance Abuse grant match. These increases were slightly offset by various increases and decreases in funding for multiple organizations noted on Schedule A-2.

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

6. Salary and Benefits Lapse:
 - The lapse of \$72,564 is calculated by the Budget Office based on employee turnover history with the Jacksonville Children's Commission.
7. Debt Service:
 - This amount represents debt service payment for the JCC building complex located at 1095 A. Phillip Randolph Blvd.
8. Transfers to Other Funds:
 - This represents a transfer of \$50,000 to fund the Youth Travel Trust Fund for FY 2015/16.

SERVICE LEVEL CHANGES:

None

EMPLOYEE CAP CHANGES:

None

DEPARTMENT REQUEST:

- The department requests the attached Schedule M be updated to reflect an additional grant from the Department of Health and Human Services in the amount of \$1,000,000 as well as new funding from the Wallace Foundation of \$150,000. In addition, the department requests the total budget amount for the Jacksonville Children's Commission mentioned within Section 10.1 of the budget ordinance be updated from \$31,493,682 to

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION (S/F 191)**

**PROPOSED BUDGET BOOK – Page # 280-282
ON SCREEN-Page # 286-288**

\$32,643,682 (reflecting the above changes). This has no impact to Special Council Contingency.

RECOMMENDATION:

- We recommend the total funding per indexcode found on Schedule A-2 (page 2 of 2) be updated to correctly reflect the mayor's proposed funding. Specifically, subsidies and contributions to private organizations would increase by \$60,000 within indexcode JCOD191 and decrease by the same amount within indexcode JCOD191RG. This has no impact to Special Council Contingency.

**Jacksonville Children's Commission
Comprehensive Budget
Fiscal Year 2015 - 2016**

	Grant Period	Positions & PT Hours	Federal	State	City	Other Sources	Total
ESTIMATED REVENUE:							
City's General Fund Contribution					\$ 23,005,706		\$ 23,005,706
Transfer to Subfund 192 to Match Grants & JCYT64M					\$ (1,386,500)		\$ (1,386,500)
Interest Earnings (JXSF191JC)					\$ 86,590		\$ 86,590
Duval County School Board					\$ 250,000		\$ 250,000
Rental of City Facility - JCC Building					\$ 81,840		\$ 81,840
Fl. Dept. of Health - After School Food Program	10/01/15 09/30/16	4 FT Staff / 1,040 PT Hrs	\$ 3,124,478		\$ 20,000		\$ 3,144,478
FL Dept. of Agriculture. - Summer Lunch 2016 Program	05/01/16 09/30/16	4 FT Staff / 21,000 PT Hrs	\$ 1,400,000				\$ 1,400,000
Healthy Families - Ounce of Prevention FL	07/01/16 06/30/17	8 FT Staff / 1,040 PT Hrs	\$ 410,200	\$ 615,300	\$ 1,040,500		\$ 2,066,000
FL Dept. of Ed. - 21st Century Team-Up Grant (3 Sites)	08/01/16 07/31/17	.25 FT Staff		\$ 518,970	\$ 70,000		\$ 588,970
FL Dept. of Ed. - 21st Century Team-Up Grant (2 Sites)	08/01/16 07/31/17	3 FT Staff		\$ 475,000		\$ 75,598	\$ 550,598
Department of Health & Human Services (SAMHSA)	09/29/15 09/28/16	1 FT Staff	\$ 1,000,000		\$ 146,000		\$ 1,146,000
Department of Health & Human Services (SAMHSA Expansion Grant)	09/29/15 09/28/16	.5 FT Staff	\$ 1,000,000				\$ 1,000,000
NEFL Healthy Start Coalition - PREP Grant	10/01/15 09/30/16	1,040 PT Hrs.				\$ 25,000	\$ 25,000
NEFL Healthy Start Coalition - OAH Grant	10/01/15 09/30/16	520 PT Hrs.				\$ 25,000	\$ 25,000
Criminal Justice Reinvestment Grant	05/01/16 04/30/17	520 PT Hrs.		\$ 400,000	\$ 60,000		\$ 460,000
Wallace Foundation	10/01/15 06/30/17					\$ 150,000	\$ 150,000
Youth Travel Trust Fund (JCYT64M)					\$ 50,000		\$ 50,000
TOTAL ESTIMATED REVENUE			\$ 6,934,678	\$ 2,009,270	\$ 23,424,136	\$ 275,598	\$ 32,643,682
ESTIMATED EXPENDITURES:							
After-School Food Program			\$ 3,124,478		\$ 20,000		\$ 3,144,478
Summer Lunch Food Program			\$ 1,400,000				\$ 1,400,000
Healthy Families			\$ 410,200	\$ 615,300	\$ 1,040,500		\$ 2,066,000
SAMHSA Grant Program			\$ 1,000,000		\$ 146,000		\$ 1,146,000
SAMHSA Grant - High Fidelity Wraparound			\$ 1,000,000				\$ 1,000,000
Wallace Out of School Time Initiative						\$ 150,000	\$ 150,000
NEFL Healthy Start Training Initiatives						\$ 50,000	\$ 50,000
TEAM UP Programs (New 21 Century Grant - 3 Sites)				\$ 518,970	\$ 70,000		\$ 588,970
TEAM UP Programs (New 21 Century Grant - 2 Sites)				\$ 475,000		\$ 75,598	\$ 550,598
Criminal Justice Reinvestment Grant				\$ 400,000	\$ 60,000		\$ 460,000
TEAM UP Programs					\$ 5,791,165		\$ 5,791,165
Community Based Afterschool Programs					\$ 2,094,400		\$ 2,094,400
Children with Special Needs Programs					\$ 589,047		\$ 589,047
Full Service Schools & Mental Health Programs					\$ 1,980,099		\$ 1,980,099
Mentoring Programs					\$ 404,598		\$ 404,598
Support for Alternative Schools					\$ 180,000		\$ 180,000
Case Management					\$ 400,500		\$ 400,500
JCC Summer Camp Program					\$ 895,050		\$ 895,050
Take Stock in Kids Scholarship & Staff Support					\$ 138,184		\$ 138,184
KidCare					\$ 2,000		\$ 2,000
Statewide CSC Participation					\$ 44,265		\$ 44,265
New Town Promise Neighborhood - EWC					\$ 90,000		\$ 90,000
Training, Workforce Development & Mentoring					\$ 268,377		\$ 268,377
Early Literacy Initiative - ECS					\$ 1,100,417		\$ 1,100,417
JCC Early Learning Team					\$ 1,200,188		\$ 1,200,188
JCC Admin., Grants Admin. & Community Outreach					\$ 2,361,387		\$ 2,361,387
Youth Travel Trust Fund (JCYT64M)					\$ 50,000		\$ 50,000
Debt Svc Transfer Out - Interest (TRDI191TO25F)					\$ 252,511		\$ 252,511
Debt Svc Transfer Out - Principal (TRDP191TO25F)					\$ 271,000		\$ 271,000
Jacksonville Journey Programs (EL, SC & TMUP)					\$ 4,047,012		\$ 4,047,012
Salaries/Benefits Lapse (JXSF191)					\$ (72,564)		\$ (72,564)
TOTAL ESTIMATED EXPENDITURES			\$ 6,934,678	\$ 2,009,270	\$ 23,424,136	\$ 275,598	\$ 32,643,682

Jacksonville Children's Commission

Budget - Fiscal Year 2015 - 2016

Schedule of Funding to Agencies for Children's Programs and Other (08201) Funding

Estimated Agency Funding:	COJ Funding	Other Revenue	Grant Funding	Contract Amount
Big Brothers, Big Sisters - BIGS in Schools	284,598			284,598
Boselli Foundation	108,800			108,800
Boys and Girls Club of Northeast Florida	1,680,128			1,680,128
Bridge of Northeast Florida	3,038,627		457,739	3,496,366
Carpenter's Shop Center	95,200			95,200
Child Guidance Center	179,606			179,606
Communities In Schools of Jacksonville, Inc.	3,711,144		214,782	3,925,926
Community Connections	644,872			644,872
daniel	60,000			60,000
DLC Nurse and Learn	304,588			304,588
Edward Waters College	90,000			90,000
Goodwill Industries	138,184			138,184
Girls, Inc.	163,200			163,200
Hope Haven	294,554			294,554
MaliVai Washington Foundation	136,000			136,000
New Heights of Northeast FL, Inc.	120,099			120,099
Northwest Behavioral Health	97,493			97,493
PACE Center for Girls - Drop Out Prevention and Support Services	180,000			180,000
Police Athletic League of Jacksonville, Inc.	499,763			499,763
Sulzbacher Center for Homeless	44,360			44,360
Wayman Community Development Corporation	514,176			514,176
YMCA	261,288		429,564	690,852
Youth Crisis Center - Intervention Program	90,500			90,500
Total Agency Funding	\$ 12,737,180	\$ -	\$ 1,102,085	\$ 13,839,265
<u>Agency Matching Funds & Statewide Coalitions:</u>				
Children's Services Council	29,265			29,265
Florida Afterschool Network	15,000			15,000
FL Healthy Kids Corporation (Kidcare Healthy Insurance)	2,000			2,000
Nutrition Program Funding	20,000			20,000
SAMSHA Grant	146,000			146,000
Criminal Justice Mental Health & Substance Abuse Grant Match	60,000			60,000
Total Matching Funds	\$ 272,265	\$ -	\$ -	\$ 272,265
<u>Other Initiatives:</u>				
Summer Camp Program (Procurement Award - Summer 2016)	1,773,454			1,773,454
21st CCLC Grant Match - August 2016	70,000			70,000
Healthy Families Grant Match	54,921			54,921
RFP - Full Service Schools - 10/1/15 - 9/30/16	1,703,000			1,703,000
Total Other Initiatives	\$ 3,601,375	\$ -	\$ -	\$ 3,601,375
Total Agency Funding JCOD191	\$ 16,610,820	\$ -	\$ 1,102,085	\$ 17,712,905
Estimated Literacy Funding				
<u>Early Learning Programs:</u>				
Episcopal Children's Services	1,672,194			1,672,194
Jacksonville Journey Early Learning Coalition Literacy Programs	185,223			185,223
Jacksonville Journey Early Learning Coalition (Subsidized Childcare Match)	625,000			625,000
Total Agency Funding JCEL191	\$ 2,482,417	\$ -	\$ -	\$ 2,482,417
Total Agency Funding - JCOD & JCEL	\$ 19,093,237	\$ -	\$ 1,102,085	\$ 20,195,322
<u>Total Appropriated in Subsubject 08201:</u>				
City Funding for Agency Contracts	\$ 12,737,180		Index Split	
Matching Grants	\$ 272,265		JCOD191	\$ 212,265
Agency Grant Match and Other Initiatives	\$ 3,601,375		JCOD191RG	\$ 13,733,543
Literacy Contracts	\$ 2,482,417		JCEL191A	\$ 1,100,417
	\$ 19,093,237		JCOD191EL	\$ 1,382,000
			JCOD191SC	\$ 878,404
			JCOD191TMUP	\$ 1,786,608
			\$ 19,093,237	

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
YOUTH TRAVEL TRUST FUND (S/F 64M)**

**PROPOSED BUDGET BOOK – Page # 284-285
ON SCREEN-Page # 290-291**

BACKGROUND:

Municipal Code Section 111.850-Part B created a trust fund account to be known as the Youth Travel Trust Fund. The Board of Directors of the Jacksonville Children's Commission is designated as the agent of the City for the purposes of determining and authorizing the allocation of a travel grant appropriation. The board shall also deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward youth travel. All such donations and contributions shall be accounted for separately within the fund. Unencumbered funds shall lapse in this fund at year end. The annual appropriation to this fund may not exceed \$50,000.

REVENUES:

Transfers from Other Funds:

- An amount totaling \$50,000 is to be transferred from the Jacksonville Children's Commission necessary to fund the Youth Travel Program for FY 2015/16.

EXPENDITURES:

Grants, Aids, & Contributions:

- This funding is for youth travel support.

SERVICE LEVEL CHANGES:

None

CAPITAL OUTLAY CARRYFORWARDS:

None

EMPLOYEE CAP CHANGES:

There are no authorized positions within this subfund.

RECOMMENDATION:

None

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

**PROPOSED BUDGET BOOK – PAGE # 414 – 416
ON SCREEN – Page # 420 – 422**

BACKGROUND:

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

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

REVENUES:

1. Intergovernmental Revenue:
 - The \$127,943 budget amount reflects the State of Florida Department of Transportation (FDOT) funding for mowing, litter removal, and tree-trimming on public right-of-ways on State Roads.
2. Charges for Service:
 - The net decrease of \$49,808 is a result of decreases of \$42,420 to charges-sidewalk & curbs repair as a result of 2015-212-E and the creation of Ordinance Code 111.550 – the Sidewalk Construction Special Revenue fund which moved this revenue to this newly created subfund. Also there is \$9,418 for engineering fees charged to federal and independent agencies.
3. Miscellaneous Revenue:
 - The net increase of \$746,416 is primarily due an increase of \$773,216 in reimbursements from the FDOT for traffic signal and street light maintenance revenue on State roads. This is the result of the Traffic Signal Maintenance and Compensation Agreement between the City of Jacksonville and the Florida Department of Transportation being increased by the State for FY 2015/16.

EXPENDITURES:

1. Salaries:
 - The department decrease of \$21,747 is primarily a result of:
 - A net decrease of \$95,738 in permanent and probationary salaries primarily due to:

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

**PROPOSED BUDGET BOOK – PAGE # 414 – 416
ON SCREEN – Page # 420 – 422**

- A \$157,717 increase within Engineering due to the transfer in of a project manager from the Office of the Director and engineer manager from stormwater services.
 - A \$54,832 decrease within the Office of the Director due to the reduction of one position reclassified and moved to Engineering.
 - A \$220,171 reduction in Right-of-Way & Stormwater Maintenance mainly due to a decrease in the allocation of time percentages within R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011) moved into the Stormwater Service (S/F 461) operations based on tracked activity from actuals.
 - A decrease of \$10,168 to leave rollback/sellback costs.
 - An increase of \$80,351 in salaries overtime mainly due to increased activity in traffic engineering during stadium events and football games.
2. Employer Provided Benefits:
- The net increase of \$428,234 is due to increases of \$506,618 in workers compensation costs due to an update as to how interest and administrative expenses associated with workers compensation are allocated amongst the users. These are offset by decreases of \$60,209 in net GEPP pension contribution based on an increase in worker participation in the defined contribution plan and \$19,583 in group hospitalization due to election changes by employees.
3. Internal Service Charges:
- The net increase of \$460,236 is mainly due to increases of \$391,650 for building cost allocations due to better tracking of building costs, \$140,121 in fleet rental charges due to vehicle replacement charges primarily for FY 2015/16, and \$79,478 radio equipment refresh. These were offset by decreases of \$113,425 in OGC legal allocation based on actuals and \$68,425 in fleet repairs-parts-oil & gas due to reductions in the budget associated with fuel prices.
4. Internal Services – IT Operations:
- The increase of \$618,833 is the direct charge for Tivoli and Maximo being charged to the main users.
5. Other Operating Expenses:
- The increase of \$3,744,853 is mainly attributable to increases of \$2,335,518 in electricity (utility bills) due to the JEA rate for street lights changing October 1, 2015 within the JEA tariff, \$576,362 in general liability insurance due to a change in methodology that more heavily weights claims history, a net \$446,005 in contractual services within the mowing division for overseeing contracts that mow state road right-of-way, and \$134,700 for increased repairs and maintenance primarily due to costs associated with repair and general maintenance of traffic signals, signal poles, cabinets and other traffic system components that were previously budgeted in capital project accounts.
 - JEA fuel credit discussion. See recommendation below.
6. Supervision Allocation:
- The net negative amount of \$270,951 reflects:

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

**PROPOSED BUDGET BOOK – PAGE # 414 – 416
 ON SCREEN – Page # 420 – 422**

- A \$420,245 allocation from within the Engineering and Construction Management Division and \$54,956 from Real Estate Divisions' anticipated costs associated with fiscal year capital projects.
- The offset of \$204,250 are costs allocated from Solid Waste (S/F 441) to Sanitation Services General Fund/General Services District (S/F 011).
- After review of Public Works budgets including Solid Waste an identified error was made in the allocation of Solid Waste Disposal S/F 441 supervision allocation to Sanitation Services Division General Fund/General Services District (S/F 011). This will be addressed during our discussion on S/F 441 Solid Waste Disposal.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The chart below shows the net movement in each of the Public Works General Fund/General Services District (S/F 011) Divisions.

	2014/15 Approved	Net Change	2015/16 Proposed
Engineering	25	2	27
Mowing & Landscape	48	0	48
Office of the Director	18	-1	17
Public Buildings	0	0	0
Real Estate	5	0	5
ROW & Stormwater Maintenance	167	1	168
Solid Waste Sanitation	7	0	7
Traffic Engineering	33	0	33
	303	2	305

PROPOSED DIVISIONAL HIGHLIGHTS:

PUBLIC WORKS EXPENSES	2014/15 Approved	2015/16 Proposed	% Change from FY 15	\$ Change from FY 15	
Engineering	2,250,376	2,512,975	11.7%	262,599	A
Mowing & Landscape	10,087,004	10,839,471	7.5%	752,467	B
Office of the Director	2,285,832	2,577,156	12.7%	291,324	C
Public Buildings	3,500	3,500	0.0%	-	D
Real Estate	698,948	712,924	2.0%	13,976	E
R-O-W & Stormwater	7,790,039	8,464,223	8.7%	674,184	F
Solid Waste Sanitation	952,838	1,228,655	28.9%	275,817	G
Traffic Engineering	13,198,646	16,140,469	22.3%	2,941,823	H
Department Total	37,267,183	42,479,373	14.0%	5,212,190	

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

**PROPOSED BUDGET BOOK – PAGE # 414 – 416
ON SCREEN – Page # 420 – 422**

- A** Engineering has increased primarily due to a net addition of \$256,921 in the salary & benefit lines which is mainly due to the transfer in of a project manager from the Office of the Director and an engineer manager from stormwater services, \$21,090 increased IT operations cost, and increased internal service charges of \$12,286. Partially offset by reduced other operating expenses of \$12,489 and decreased supervision allocation charges of \$15,120.
- B** The Mowing Division's \$752,467 increase is primarily due to \$489,078 in other operating expense due to the contracts for mowing state roads & right-of-way, a net increase of \$135,845 in the salary & benefit lines which is mainly due the \$112,521 increase of workers compensation and \$84,635 in internal service IT operations.
- C** Office of the Director has increased \$291,324 primarily due to an increase of \$369,865 for computer systems maintenance/security – internal service allocation for Tivoli and Maximo being charged to the main users offset by the movement of one position from the Office of the Director to Engineering causing a net decrease of \$71,589 to salaries and benefits.
- D** Public Buildings – the only portion of this division that remains in the General Fund/General Services District (S/F 011) is the \$3,500 for Art in Public Places.
- E** Real Estate is increasing a net \$13,976 primarily due to a reduction of \$15,210 from the amount allocated to capital projects.
- F** Right-of-Way & Stormwater Maintenance is increasing \$674,184. This is primarily due to:
- Other operating expenses increasing a net of \$559,906 due to general liability insurance increasing as a result of more heavily weighted claims history
 - Internal service charges increasing by \$196,493 because of fleet vehicle rental charges of \$116,951, mainly for FY 2015/16 new vehicles
 - Radio equipment refresh charges of \$79,478 for new radios.
 - The offset is a net decrease of \$164,443 in the salary & benefit lines which is mainly due to allocations of workers in stormwater services.
- G** Solid Waste Sanitation is increasing by \$275,817 primarily due to operating expenses increasing a net of \$197,343 primarily due to blight initiatives of \$47,768 for increased landfill charges plus \$150,000 in miscellaneous services and charges to allow for the City wide Snipe Sign & Tire Buy Back event. There is also a \$52,210 net increase to salaries & benefits mainly related to workers compensation and pension rate change.
- H** Traffic Engineering is primarily increasing as a result of \$2,335,518 in utility expense for Street Lights. JEA fuel credit discussion. See recommendation below.

NOTE:

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

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

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

**PROPOSED BUDGET BOOK – PAGE # 414 – 416
ON SCREEN – Page # 420 – 422**

such program and the revenue source or sources of funds being appropriated in the budget request for such program.

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

RECOMMENDATION:

We recommend that electricity (utility bills) be reduced by \$1,100,000. This is based on the JEA Board approved Fuel Credit to occur early in the upcoming 2015/16 fiscal year. This will be offset with reduced costs to Public Works and other Departments' budgets that pay for electricity directly and the Public Buildings Allocations (S/F 5A1) which pays for electricity related to the various buildings of the City which in turn will reduce internal service allocations in the various budgets. This will have a positive impact to Special Council Contingency of \$1,049,637.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 PUBLIC WORKS
 STREET & HIGHWAYS 5-YEAR ROAD PROGRAM (S/F 141)**

**PROPOSED BUDGET BOOK – Page #418 - 419
 ON SCREEN – Page #424 - 425**

BACKGROUND:

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

REVENUE:

1. State Shared Revenue
 - The budgeted amount of \$6,895,893 represents 80% of the 5th and 6th Cent Gas Tax revenues. These revenues are impacted by the consumption of gasoline, which is directly affected by the state of the economy, projections in tourism and the infusion of more gasoline-efficient vehicles and hybrids. There is an increase of \$133,220 due to a higher assumption on gasoline consumption.
2. Miscellaneous Revenue
 - Investment earnings are expected to decrease by \$2,417 to match the proposed earnings with actual earnings in the current fiscal year.

EXPENDITURES:

1. Grants, Aids & Contributions
 - The 80% of the 5th and 6th Cent Gas tax revenues is budgeted in accordance with the Better Jacksonville Plan the Interlocal agreement between the City and JTA. The funds are transferred to a fiscal agent for the payment of debt service.
2. Capital Outlay
 - The decrease of \$2,417 is to match expenditures with estimated investment pool earnings.

Project Title	FY 2015/16 Proposed
Roadway Sign, Stripe and Signal	\$128,122
Traffic Signal and Street Lighting Maintenance	\$115,310
Railroad Crossings	\$12,812
TOTAL	\$256,244

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
PUBLIC WORKS
STREET & HIGHWAYS 5-YEAR ROAD PROGRAM (S/F 141)**

**PROPOSED BUDGET BOOK – Page #418 - 419
ON SCREEN – Page #424 - 425**

EMPLOYEE CAP CHANGES:

There are no authorized positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED 2015/16 BUDGET
 PUBLIC WORKS
 TREE PROTECTION FUND (S/F 15F)**

**PROPOSED BUDGET BOOK – PAGE # 424 – 425
 ON SCREEN – Page # 430 – 431**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities:

1. Miscellaneous Revenue:

- This is an All-Years sub-fund and the proposed \$269,750 budgeted for FY 2015/16 is from accumulated investment earnings and will provide the source of funding for tree mitigation activities in FY 2015/16.

Public Works:

2. Miscellaneous Revenue:

- The \$1,943,000 represents proposed funding for landscaping and tree planting projects.

EXPENDITURES:

Public Works

1. Other Operating Expenses:

- The \$2,212,750 is comprised of two items. The first is \$269,750 which represents twenty five percent of \$1,079,000. However, there was an error in preparing the final proposed Tree Protection Funding amount by omitting tree maintenance funds within private property tree maintenance (\$250,000). **See recommendation 1 below.**
- Public Works also budgeted to fund the landscaping and tree planting projects listed below that do not meet the criteria of allowable uses for Tree Protection Fund SF/15F as the sole source. **See recommendation 2 below.**

1,943,000

Project Title	FY16 Proposed
Landscaping and Tree Planting: 8th St from I95 to Boulevard	1,300,000
Landscape Renovation of Downtown Pocket Parks and Medians	237,000
Landscape Renovation of Public Libraries	406,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
TREE PROTECTION FUND (S/F 15F)**

**PROPOSED BUDGET BOOK – PAGE # 424 – 425
ON SCREEN – Page # 430 – 431**

Ordinance Code 111.760 states the Trust Funds “shall be expended for providing trees and incidental landscaping, and maintaining trees, within City rights-of-way and on other lands owned by the City, its agencies or authorities, or upon which other ownership control may be exerted by the City, its agencies or authorities, including parks, public areas and easements.” Additionally, “In no case whatsoever shall these trust funds be considered as the sole source of revenue for funds necessary to meet the normal landscaping needs of the City's recreation, park or conservation lands, or public right-of-way.”

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

1. We recommend that Trust Fund Authorized Expenditures be increased by \$62,500 to bring the amount up to the maximum allowable amount pursuant to Ordinance Code 111.760. The offset would be an increase to investment pool earnings. This has no impact on Special Council Contingency.
2. We recommend the landscaping and tree planting projects totaling \$1,943,000 be removed from the budget due to failure of those projects to comply with Ordinance Code 111.760. The offset would be a decrease to Contributions from Private Sources. This has no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
BEACH EROSION – LOCAL (S/F 1F4)**

**PROPOSED BUDGET BOOK – Page # 426-427
ON-SCREEN – Page #432-433**

BACKGROUND:

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

The Local Cooperation Agreement and a related Beach Renourishment Financing Plan account for County beach renourishment projects every five (5) years. The next county beach renourishment project is scheduled for late FY 2015/16 to early FY 2016/17. The total cost of this project is \$17,735,000. The non-federal portion which is shared by the County and State is \$6,810,240. The County share amount is reduced by cash on hand with the Army Corps of Engineers of \$991,087 and an estimated \$2,000,000 contribution from the State. That results in the County being responsible for the remaining \$3,819,153 plus an additional \$38,112 that is owed for a professional services contract.

COMMENTS:

1. This is an all years' fund and this budget represents adjustments for negative budgetary balance from prior years and required a reduction in the cash carryover line items to balance the adjusting entries.
2. As approved at the August 13, 2015 Finance Committee hearing, the City will be transferring \$200,000 from the General Fund/General Services District (S/F 011) as part of the local-share obligations.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this Sub-fund.

RECOMMENDATION:

We recommend performing an all years' adjustment to eliminate the transfers from fund balance that were previously approved and increasing the Trust Fund Authorized expenditures to bring the total amount to \$3,857,265. Most of this can be offset by increasing the investment pool earnings and transfers from other funds to account for earnings and transfers already received. The balancing entry is a further reduction to cash carryover. This recommendation has no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
SOLID WASTE DISPOSAL (S/F 441)**

**PROPOSED BUDGET BOOK PAGE - # 428 – 430
ONLINE PAGE – PAGE # 434 – 436**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities:

1. Miscellaneous Revenue:

- The \$709,571 increase is primarily due to timber sales that occurred while clearing for the Trail Ridge borrow pit project and landfill expansion.

2. Transfers from Fund Balance:

- The \$851,020 is help cover a transfer to Solid Waste – General Capital projects.

Public Works:

3. Charges for Services:

- The net increase of \$200,826 is primarily due to:
 - Projected growth in commercial and residential tonnage increasing tipping fees of \$48,550 and \$25,978 respectively
 - Internal host fees at the landfill of \$20,960
 - City Departmental disposal fees are projected to increase by \$131,659 due to continued City projects in Stormwater Services and Blight initiatives
 - Solid waste user fees and solid waste late fees are increasing by \$22,467 and \$22,671 respectively, based on actuals
 - These increases are offset primarily by a decrease of \$91,157 in beaches/interlocal tipping fees due to lower projected tons as a result of the recent settlement agreement with Atlantic Beach.

4. Revenue from City Agencies – Allocations:

- The increase of \$23,605 is due increased blight initiatives for litter and illegal dumping tons taken to Trail Ridge landfill.

5. Miscellaneous Revenue:

- The decrease of \$8,140 is primarily due to a projected slight decrease in tons from Sale of Recyclables recovered from the landfill based on actuals.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
SOLID WASTE DISPOSAL (S/F 441)**

**PROPOSED BUDGET BOOK PAGE - # 428 – 430
ONLINE PAGE – PAGE # 434 – 436**

EXPENDITURES:

Non-Departmental/Fund Level Activities:

1. Salary & Benefit Lapse:
 - The \$189,419 lapse reflects anticipated average turnover and estimated vacancies within the division.

2. Debt Service:
 - This reflects the necessary principal and interest on outstanding Solid Waste debt.

3. Transfers to Other Funds:
 - The \$1,506,020 is proposed to be split;
 - As a transfer of \$229,250 to S/F 443 Landfill Closure in order to share the timber sales received.
 - As a transfer of \$1,276,770 to S/F 44K Solid Waste Capital Projects in order to further the Trail Ridge landfill expansion with Pay-Go funds.

4. Banking Fund Debt Repayments:
 - The \$805,912, increase reflects the division capital projects interest and principle for two projects; the CNG project (\$4,285,000) and the Trail Ridge Landfill Expansion (\$43,000,000).

Public Works:

5. Salaries:
 - The net increase of \$369,819 is primarily due to overtime funding is increasing \$222,510 as a result of crews working the blight initiative and increased Household Hazardous Waste remote collection events, as requested by the Solid Waste ad hoc committee. Additionally, permanent and probationary salaries are increasing \$141,593 due to several reclassifications and vacancies being filled at higher rates.

6. Employer Provided Benefits:
 - The increase of \$673,129 is primarily due to increases of \$421,340 in workers compensation insurance costs due to an update to how interest and administrative expenses associated with workers compensation are allocated amongst the users, \$128,837 in GEPP defined benefit pension contributions due to salary increases and an increase in the rate, and \$102,406 in group hospitalization.

7. Internal Service Charges:
 - The net increase of \$67,090 is primarily due to \$248,993 in fleet vehicle rental due to vehicle additions proposed in FY 2015/16 and \$152,107 of increased fleet repairs/maintenance due to the aging Solid Waste fleet (primary Fleet of Collection trucks average age = 10 years). These are offset by a reduction of 265,128 in copy center – IS allocation due to a FY 2014/15 one time source of funds for a solid waste division

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
SOLID WASTE DISPOSAL (S/F 441)**

**PROPOSED BUDGET BOOK PAGE - # 428 – 430
ONLINE PAGE – PAGE # 434 – 436**

brochure and \$81,746 in fleet parts oil/gas charges due to a reduction in the budgeted fuel rate.

8. Internal Services – IT Operations:

- The increase of \$33,439 change in information technology costs is a result of higher portion of the pooled costs.

9. Other Operating Expense:

- The net decrease of \$1,674,442 is primarily due to an overall net decrease in contractual agreements as a result of:
 - Decreased contract cost totaling \$375,717 due to CPI base rate adjustments to the three (3) residential hauler contracts and lower cost per gallon for contract provided fuel to the haulers.
 - Decreased projected cost of \$1,045,066 for the Trail Ridge Landfill disposal operations contract with Waste Management primarily due to lower projected operating costs related to the operations agreement and a very slight reduction due to negative CPI adjustment.

The remainder of the decrease is due to reduced landfill charges of \$235,909 due to a reduced rate to process yard waste and reduced miscellaneous services and charges by \$65,533 related to the reduced expenses in disposal operations.

10. Supervision Allocation:

- This represents the cost of Office of the Chief and Collection Administration which is allocated to each activity within Solid Waste.
- After our review we noted the budgeted amount to be incorrect. See recommendation below.

11. Indirect Costs:

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

SERVICE LEVEL CHANGES:

The division has moved forward with the purchase of carts for automated recycling service for the core city service area. This capital project also included the purchase of new collection trucks that will be fueled with compressed natural gas (CNG).

EMPLOYEE CAP CHANGES:

There are no changes to the cap.

RECOMMENDATION:

We recommend a \$12,063 change in the Solid Waste Disposal Supervision Allocation charged out to the General Fund/General Services District (S/F 011) for Sanitation Services due to an

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
SOLID WASTE DISPOSAL (S/F 441)**

**PROPOSED BUDGET BOOK PAGE - # 428 – 430
ONLINE PAGE – PAGE # 434 – 436**

error in determining supervision allocation for FY 2015/16. This can be offset within the Solid Waste Disposal (S/F 441) by increasing Miscellaneous Revenue by \$12,063. This will have a positive impact of \$12,063 on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 2009B EXCISE TAX REV BONDS-SOLID WASTE (S/F 44G)**

**PROPOSED BUDGET BOOK – Page #152-153
 ON SCREEN – Page #158-159**

BACKGROUND:

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

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 Solid Waste operating fund (S/F 441) 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.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,720,000	86,000	0	1,806,000

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 EXCISE TAX REV BONDS-SOLID WASTE (S/F 44H)**

**PROPOSED BUDGET BOOK – Page #154-155
 ON SCREEN – Page #160-161**

BACKGROUND:

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

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 Solid Waste operating fund (S/F 441) 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.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,585,000	143,400	0	3,728,400

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 2015/16 BUDGET
PUBLIC WORKS
SOLID WASTE CONTAMINATION ASSESSMENT (S/F 442)**

**PROPOSED BUDGET BOOK- PAGE # 432 – 433
ONLINE PAGE - # 438 – 439**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities:

1. Miscellaneous Revenue:
 - Investment earnings are expected to increase by \$9,795 based on current trends.
2. Transfers from Fund Balance:
 - The Transfer from Fund Balance is the amount necessary to balance the budget.

NOTE: The available fund balance within Solid Waste Contamination Assessment (S/F 442) had been approaching an unsustainable trend due to the decline in average annual tonnage that generates the subfund's revenue. This has been compounded by increased annual expenses funding the necessary activities of the subfund. Additionally, the two prior fiscal years burdened the subfund with the entire expense of the city wide Snipe Sign & Tire Buy-Back event.

Public Works

3. Charges for Services:
 - Internal and external host fees are proposed to increase by a net \$5,740 based upon projected increase in Class I tonnage.

EXPENDITURES:

Public Works

1. Internal Service Charges:
 - OGC legal costs, based on actuals, account for the \$7,996 increase in this category.
2. Other Operating Expenses:
 - The net decrease of \$762,300 is primarily due to a \$619,800 decrease in funding towards professional services for contamination assessment reports and removing \$143,500 from miscellaneous services and charges which is attributable to the removing of the funding of the City of Jacksonville Waste Tire Buy Back Event.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this sub fund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
LANDFILL CLOSURE (S/F 443)**

**PROPOSED BUDGET BOOK – PAGE # 434 – 435
ONLINE PAGE - # 440 - 441**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities

1. Miscellaneous Revenue:
 - The investment earnings are budgeted due to available fund balances and estimated at \$129,325 which is attributable to higher investment pool earnings.
2. Transfer From Other Funds:
 - The \$229,250 is due to an intrafund transfer from Solid Waste Disposal revenue allocating a portion of timber sales revenue.
3. Transfer from Fund Balance:
 - A transfer from Fund Balance is not needed for FY 2015/16.

Public Works

4. Charges for Services:
 - Internal host fees are proposed to increase by \$9,347 based upon a slight projected increases in Class I tons received at Trail Ridge Landfill. External host fees are budgeted flat for fiscal year 2015/16.

EXPENDITURES:

Non-Departmental/Fund Level Activities

1. Cash Carryover:
 - This amount represents budgeted excess revenue over expenditures.

Public Works

2. Salaries:
 - The \$7,451 decrease is due to a slight change in the allocation of those Solid Waste Operation employees that perform landfill post-closure duties at the East and North Landfills based on actuals.
3. Employer Provided Benefits:
 - The \$22,287 net increase is primarily due to a \$24,048 increase in Workers Compensation Insurance due to an update as to how interest and administrative expenses associated with workers compensation are allocated amongst the users. This is offset by a decrease in Group Hospitalization Insurance of \$2,621.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED 2015/16 BUDGET
 PUBLIC WORKS
 LANDFILL CLOSURE (S/F 443)**

**PROPOSED BUDGET BOOK – PAGE # 434 – 435
 ONLINE PAGE - # 440 - 441**

4. Internal Service Charges:
 - The decrease of \$8,883 is due to in building maintenance costs allocated within the subfund for building related costs.
5. Other Operating Expenses:
 - The \$14,249,755 decrease is primarily due to \$13,578,768 of other operating expenses eliminated from the Trail Ridge landfill closure activity. Per the division, due to the ongoing expansion of the site, not all the existing acres remaining within the active cell require closure. Also, a reduction of \$550,792 at the Trail Ridge borrow pit other operating expense activity for permit, engineering, design, and construction expenses.
 - The proposed \$1,699,643 for FY 2015/16 is primarily due to \$587,407 for post-closure expenses associated with the City's closed East Landfill and North Landfill. The remainder is due to permit, engineering, design, and construction expenses at the City owned Borrow Pit of \$1,112,236.
6. Capital Outlay:
 - No capital outlay is required in FY 2015/16.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

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

CAPITAL CARRYOVER:

- In meeting one \$8,404,108 was added to Schedule AF Capital Outlay Carryover for continued incremental closure at the landfill.

ENTERPRISE FUNDS	Landfill Closure	
Miscellaneous Services & Charges	443 - PWSW443PCLC - 04938	\$8,404,108

RECOMMENDATION:

We recommend the transfer in from Solid Waste Disposal (S/F 441) of \$229,250 be eliminated. This would be offset with the elimination of the cash carryover of \$129,250 and a transfer from fund balance of \$100,000. The elimination of the transfer out of Solid Waste Disposal (S/F 441) to Landfill Closure (S/F 443) could be offset with an increased transfer to Solid Waste Capital Projects (S/F 44K) thus reducing the transfer from the General Fund / General Services District (S/F 011) by a corresponding amount. This will have a positive impact to Special Council Contingency of \$229,250.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
SOLID WASTE FACILITIES MITIGATION (S/F 445)**

**PROPOSED BUDGET BOOK – Page # 436 – 437
ONLINE PAGE – # 442 - 443**

BACKGROUND:

The Facility Mitigation Class I Landfills subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739 authorized a 50/50 sharing of the \$0.50 Internal Host Fee between the Class I Mitigation Fund and the Tayer Brown Regional Park Improvement Trust fund.

REVENUES:

Non-Departmental/Fund Level Activities

1. Miscellaneous Revenue:

- Investment Earnings is decreasing \$1,940 based on current trends.

Public Works

2. Charges for Services:

- The \$182,500 represents a Host Fee of \$0.25 times the projected tonnage for FY 2015/16 of 730,000 at the landfill.

EXPENDITURES:

Non-Departmental/Fund Level Activities

1. Cash Carryover:

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

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
SOLID WASTE FACILITIES MITIGATION CLASS III (S/F 446)**

**PROPOSED BUDGET BOOK – PAGE # 438 - 439
ONLINE PAGE – # 444 – 445**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities

1. Miscellaneous Revenue:

- Investment earnings are expected to decrease by \$3,372 based on current trends.

Public Works

2. Charges for Services:

- External host fees are budgeted to remain flat, which are directly related to budgeted tons estimated to be received at private facilities/landfills (Class III).

EXPENDITURES:

Non-Departmental/Fund Level Activities

1. Cash Carryover:

- Funds in this category are placed in reserve pending future council approved appropriations for mitigation activities. The decrease is directly related to the decrease in investment earnings as seen above.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 PUBLIC WORKS
 SOLID WASTE GENERAL CAPITAL PROJECTS (S/F 44K)**

**PROPOSED BUDGET BOOK – # 108 – 109
 ON SCREEN – Page # 114 – 115**

BACKGROUND:

This fund houses the FY 2015/16 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Pay-Go, Interest Earnings & Revenue Appropriations, and Banking Fund borrowing as detailed on budget ordinance schedule A1.

REVENUE:

Non-Departmental/Fund Level Activities

1. Transfers from Other Funds:

- The \$3,436,018 reflects the transfers of available funding from various funds to continue the Trail Ridge landfill expansion project.
 - General Fund – GSD (S/F 011) \$1,930,831
 - Solid Waste operating fund (S/F 441) \$1,276,770
 - Closed Debt Service fund (S/F 44B) \$74,557
 - Closed Debt Service fund (S/F 44D) \$153,860
- As discussed and approved in meeting one, the \$1,930,831 the transfer from the General Fund/General Services District (S/F 011) will be treated as a loan.

Public Works

2. Other Sources:

- The \$1,588,145 represents FY 2015/16 proposed borrowing for the CIP and is detailed in schedule B4b of the Budget Ordinance.

EXPENDITURES:

1. Capital Outlay:

- The \$5,024,163 represents the budgeted second year cost to continue engineering, design, and construction of the expansion cell at Trail Ridge landfill. The project is estimated to create 25 to 30 years of additional landfill capacity.
- Within Solid Waste Disposal three subfunds were identified with available balances to apply to the expansion.
 - 1999B ETR Construction (S/F 44C) \$4,994,292
 - 1991A ETR Construction (S/F 449) \$816,248
 - 1991B ETR Construction (S/F 44A) \$165,297
- These bring the funding for the trail ridge landfill expansion project to a total of \$11 million between all capital project funds.
- The table below details the project amount:

Project	Project Title	FY 2015/16 Proposed
SW0005 06	Trail Ridge Landfill Expansion	\$11,000,000

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
PUBLIC WORKS
SOLID WASTE GENERAL CAPITAL PROJECTS (S/F 44K)**

**PROPOSED BUDGET BOOK – # 108 – 109
ON SCREEN – Page # 114 – 115**

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

**PROPOSED BUDGET BOOK – PAGE # 378 – 382
ONLINE PAGE – # 384 – 388**

STORMWATER SERVICES BACKGROUND:

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

REVENUES:

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

1. Transfers from Other Funds:
 - Pursuant to Section 754.110 of the Municipal Code, the City provides for the value of Stormwater User Fees waived for 501(c) 3 organizations and individuals or families who are economically disadvantaged.
2. Transfers from Fund Balance:
 - The \$7,521,642 is based on future user fee deferred revenue. See concern below.

PUBLIC WORKS

3. Charges for Services:
 - The overall decrease of \$272,157 in Stormwater user fees is primarily based on actual collections.

EXPENDITURES:

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

1. Debt Service:
 - This reflects the necessary principal and interest on outstanding Stormwater Service related debt.
2. Contingencies:
 - There are no contingencies in the proposed budget.
3. Transfers to Other Funds:
 - The \$11,100,000 represents a combination of the excess revenue over expenditures in this fund that is transferred to Stormwater Services - Capital Projects to be used as pay-go funds for various capital projects. The \$7,762,848 increase is primarily due to the above mentioned transfer from fund balance.
4. Banking Fund Debt Repayment:
 - This reflects the necessary principal and interest on outstanding Stormwater Service Banking Fund debt.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

**PROPOSED BUDGET BOOK – PAGE # 378 – 382
ONLINE PAGE – # 384 – 388**

5. Cash Carryover:

- There is no cash carryover in the proposed budget.

PARKS, RECREATION & COMMUNITY SERVICES

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

The department uses two part time positions for the Watershed-Based Education and Evaluation Program for Duval County and provides a structure to educate youth in six Duval County schools about the Florida Yards and Neighborhoods Program. The specific objective of this program, through implementation of a youth educational program, is to address nutrient enrichment, bacterial contamination, and other pollution problems found in northeast Florida surface waters.

1. Salaries:

- The \$46,236 represents funding work hours for two (2) part-time employees. The part-time employees are tasked to expand the schools current youth educational programs.

2. Employer Provided Benefits:

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

3. Other Operating Expenses:

- The \$11,130 provides for various supplies and a local mileage reimbursement for travel within the county.

4. Indirect Cost:

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

PUBLIC WORKS

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

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

**PROPOSED BUDGET BOOK – PAGE # 378 – 382
ONLINE PAGE – # 384 – 388**

expenses between General Fund/General Services District (S/F 011) Right-of-Way and Stormwater Maintenance activities and Stormwater Services (S/F 461).

6. Salaries:

- The net increase of \$183,530 is primarily due to \$98,591 as a result of a change in the time allocation of R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011) into the Stormwater Service (S/F 461) operations increasing plus \$80,785 in overtime for stormwater maintenance operations.
- The increase is somewhat offset by the movement of one position to the Engineering division and movement of an allocated position to R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011).

7. Employer Provided Benefits

- The net increase of \$547,319 is primarily due to increases of \$436,130 in workers compensation insurance which is the result of an update as to how interest and administrative expenses associated with workers compensation are allocated amongst the users, \$82,885 in group hospitalization insurance due to election changes by employees, and \$22,248 in net GEPP pension contributions.

8. Internal Service Charges:

- The net increase of \$148,086 is mainly due to a net increase of \$306,680 in fleet vehicle rental charges which is attributable to the FY 2014/15 approved and FY 2015/16 proposed purchases of equipment. This is offset by decreases of \$64,240 in fleet parts oil/gas charges due to reductions in the budget associated with fuel prices, \$56,418 in City-wide building maintenance charges, and \$22,808 in fleet maintenance/repair charges based on prior year actuals.

9. Internal Services – IT Operations:

- The \$97,532 increase in information technology costs is a result in a higher portion of the pooled costs due to:
 - The change in employee count (there is a one year lag in getting it to the IT allocation model) which is a driver of many costs.
 - An increase in application support.

10. Other Operating Expenses:

- The net decrease of \$103,253 is mainly due to a decrease of \$413,233 in contractual services – BMAP credit costs to JEA. This is offset by a \$297,718 increase to contractual services in the continued effort to reduce a City wide back-log of ditch cleaning and to repair storm drain cave-ins, increase mowing, and provide tree maintenance at Stormwater treatment facilities.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

**PROPOSED BUDGET BOOK – PAGE # 378 – 382
ONLINE PAGE – # 384 – 388**

11. Indirect Cost:

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

REGULATORY COMPLIANCE

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

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

12. Salaries:

- The increase of \$1,576 for permanent and probationary salaries is due to one technician position reclassified as a project inspector which caused slight adjustment to the related salaries.

13. Employer Provided Benefits:

- The increase of \$9,410 is due to increases of \$4,227 in net GEPP pension contributions and \$5,142 in workers compensation insurance.

14. Internal Service Charges:

- The increase of \$156 is primarily due to an increase to mailroom charges.

15. Other Operating Expenses:

- The decrease of \$1,070 is mainly due to a \$1,563 reduction in general liability insurance and an error in clothing clean, shoe/transfer allowance being overstated by \$530. See recommendation below.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

**PROPOSED BUDGET BOOK – PAGE # 378 – 382
ONLINE PAGE – # 384 – 388**

EMPLOYEE CAP CHANGES:

There is a net decrease of (2) two authorized positions as a result of transferring two positions back to the General Fund/General Services District (S/F 011) from Stormwater Services (S/F 461).

CONCERN:

There is not \$7,521,642 of available cash to make the proposed transfer. This is due to the fact that the subfund bills property owners in arrears. Duval County (excluding Urban Services Districts 2, 3, 4 and 5) property owners are billed each November for the current year activity which means that the subfund operates most of the calendar year without its corresponding revenues, thus it operates from a negative cash position for extended periods of time each year.

Here are some options on how to proceed:

1. The transfer from fund balance could proceed. This would mean that there would be a longer period of time each year that this subfund operates with a negative cash balance which results in negative interest charges.
2. The transfer from fund balance could be eliminated and the projects could be funded with debt. This means that additional debt will need to be serviced by this subfund. This will require the waiver of Section 754.111 of the Municipal Code.
3. Part of the planned projects could be pushed off to a future year when additional fund balance will be available. This would result in a scaled back capital projects plan for Stormwater Services compared to what is included in the proposed budget.

Please keep in mind that in all of the above scenarios a fee increase may be needed to make the revenues and expenditures more sustainable. Additionally, there may be mechanisms to reduce or eliminate the deferred billing period.

RECOMMENDATION:

1. We recommend Clothing, Clean, Shoe/Transfers in Stormwater Services Regulatory Compliance be decreased by \$530. This is to account for the fact that 78% of the Other Operating Expenses are funded through a corresponding grant subfund. This will be offset with a corresponding cash carryover. There is no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED 2015/16 BUDGET
 PUBLIC WORKS
 STORMWATER SERVICES – CAPITAL PROJECTS (S/F 462)**

**PROPOSED BUDGET BOOK – PAGE # 110 – 111
 ONLINE PAGE - # 116 – 117**

BACKGROUND:

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

REVENUES:

Non-Departmental/Fund Level Activities:

1. Transfers from Other Funds:

- The proposed \$7,762,848 increase to \$11,000,000 transfer is from S/F 461 Stormwater Services operating budget. The transfer is comprised of \$7,521,642 of S/F 461 retained earnings and \$3,578,358 from S/F 461 FY 2015/16 user fees to be collected.
- The \$7,521,642 is not available cash within S/F 461 Stormwater Services as discussed during the Stormwater Services (S/F 461) budget discussion.

Public Works:

2. Other Sources:

- The Banking Fund is not budgeted to provide funding for the Stormwater capital projects planned for FY 2015/16 as seen within Budget Ordinance Schedule B4b.

EXPENDITURES:

1. Capital Outlay:

- The Capital Outlay line accounts for Stormwater-related CIP to be undertaken in FY 16. Funding provides for the following Stormwater capital projects, also seen within Budget Ordinance Schedule A – 1.

INDEX	PROJECT			DESCRIPTION	INTEREST EARNINGS & REVENUE APPROPRIATIONS	PAY-GO	TOTAL
PWCP462SD	- PW0072	- 01	-	Drainage System Rehabilitation	2,421,642	3,578,358	6,000,000
PWCP462SD	- PW0707	- 01	-	Old Plank Road Outfall	3,100,000	-	3,100,000
PWCP462SD	- PW0764	- 01	-	Valens Drive LID	2,000,000	-	2,000,000
TOTAL							\$ 11,100,000

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

DEPARTMENT REQUEST:

1. Transfer \$2,421,642 of funding from the Newtown Drainage project (PW0472-01) to Drainage System Rehabilitation and place the same amount in FY 2016/17 in the CIP for the Newtown project.
2. Split the Drainage System Rehabilitation project into two activities on a 70/30 split: 70% for capital maintenance related purposes and 30% for capital improvements.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

**PROPOSED BUDGET BOOK – Page # 446 - 448
ON SCREEN – Page # 452 – 454**

BACKGROUND:

Prior to Fiscal Year 2013/14, Public Works – Public Buildings only charged departments Plant Renewal, Building Rental, and Security costs. In FY 2013/14 budget, Council approved the establishment of a new internal service fund that accounts for the revenues and expenditures located within Public Buildings for building maintenance, security, and utilities. FY 2015/16 proposed budget is the third year of utilizing the internal service fund.

REVENUES:

Non-Departmental/Fund Level Activities:

1. Miscellaneous Revenue:

- The increase is due to the fund anticipating investment pool earnings of \$107,779.

2. Transfers From Fund Balance:

- Fund balance is being appropriated to fund one-time expenses within this fund. The \$332,885 will be used for contractual services related to roof replacement, chiller replacement, and other building related jobs.

Public Works:

3. Charges for Service:

- The \$43,978,770 reflects the total proposed charge for building maintenance, security, and utilities from all users directly related to the budgeted expenditures in this sub-fund. The \$2,232,537 increase is due to this fund being charged indirect cost for the first time and better tracking of building costs which has resulted in increased billing within the subfund and artificially inflated revenue and expenses at the subfund level.

4. Miscellaneous Revenue:

- The \$361,853 is from non-city tenant revenue based on existing leases in the Ed Ball building and the Courthouse. The increase is a slight increase in tenant revenue of \$31,356.

EXPENDITURES:

Non-Departmental/Fund Level Activities:

1. Salary & Benefit Lapse:

- The \$85,372 lapse reflects anticipated average turnover and estimated vacancies within the division.

2. Transfers To Other Funds:

- The \$2,649,030 is based on direction from the Treasury division; the debt must be paid from the General Fund – GSD (S/F 011) for the Haverty building banking fund allocation and the Ed Ball building build-out allocation. This represents a transfer from this fund to

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2015/16 BUDGET
PUBLIC WORKS
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

**PROPOSED BUDGET BOOK – Page # 446 - 448
ON SCREEN – Page # 452 – 454**

the General Fund – GSD for the debt service costs. In prior years this was budgeted in the Banking Fund Debt Repayments category.

Public Works:

3. Salaries:

- The net decrease of \$52,578 is primarily due to various salary decreases related to reclassified positions within the division.

4. Employer provided Benefits:

- The net \$115,553 increase in benefits is primarily due to a \$160,286 increase in workers compensation update based on how interest and administrative expenses associated with workers comp are allocated amongst the users. This is offset by \$47,728 net decreased pension contributions which reflect the various salary decreases in personnel.

5. Internal Service Charges:

- The \$1,448,226 net increase is primarily due to an increase of \$1,881,369 in building maintenance costs allocated within the subfund due to better tracking of building costs. This is offset by a \$515,578 reduction in utilities allocation to the buildings based on a reduction in prior years actual cost.

6. Internal Services – IT Operations:

- The \$207,248 increase is due to the direct charge for Tivoli and Maximo which also results in a higher portion of the pooled costs allocation.

7. Other Operating Expenses:

- The decrease of \$62,966 is primarily due to:
 - A reduction of \$1,013,208 in electricity (utility bills) based on actuals.
 - A decrease of \$539,047 in miscellaneous insurance as a result primarily from reduced property insurance cost.
 - Removing \$128,000 for professional services.
- These are offset by:
 - An increase of \$859,820 for contractual services, specifically with contracts for HVAC maintenance, plumbing repair, and general building repair and maintenance.
 - An increase of \$331,349 for repairs and maintenance for buildings where major capital repair projects have been deferred.
 - Water (utility & treatment) and Chilled Water (a/c system) are increasing by \$260,102 and \$163,607 respectively based on actuals.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED 2015/16 BUDGET
 PUBLIC WORKS
 PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

**PROPOSED BUDGET BOOK – Page # 446 - 448
 ON SCREEN – Page # 452 – 454**

8. Capital Outlay:
- The addition of \$20,000 in funding for Capital Outlay provided in FY 2015/16 is proposed to increase the number of Automated External Defibrillators (AED) in City facilities that currently don't have AEDs per the request of JFRD and Risk Management.
9. Banking Fund Debt Repayment:
- This can be seen now in Transfers to Other Funds as detailed above.

CAPITAL OUTLAY CARRYFORWARD:

INTERNAL SERVICE FUNDS	Public Buildings Allocations	
Other Structures and Facilities	5A1 - PWPB5A1MAPR - 06338	\$73,705

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

None.

COMMENT:

As it was addressed in Public Works General Fund/General Services District (S/F 011) electricity (utility bills) was reduced by \$1,100,000 in total, City wide. This is based on the JEA Board approved Fuel Credit to occur early in the upcoming 2015/16 fiscal year.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
STATE AND FEDERAL GRANT PROGRAM
SCHEDULES B1-A, B1-B & B1-C**

BACKGROUND:

The State and Federal Grant Program is a list of grants attached to the budget ordinance as Schedules B1-A, B1-B and B1-C. Below is a brief explanation of each of the schedules.

- **Schedule B1-A:** Represents continuing multi-year grants or recurring grants in which the City applies for annually and for which the City anticipates securing. These grants require no City match. An additional 15% appropriation of grant funds is also approved for these grants if the additional funding becomes available during the term of the grant or during any extension of the grant. These grants are not appropriated until a grant award has been received and MBRC approval of the Budget Revision is obtained.
- **Schedule B1-B:** Represents continuation grants that require a City match. An additional 10% appropriation of grant funds is also approved for these grants if the additional funding becomes available during the term of the grant or during any extension of the grant. These grants are not appropriated until a grant award has been received and MBRC approval of the Budget Revision is obtained.
- **Schedule B1-C:** Represents provisional grants. These are grants the City could apply for during the year. If a grant award is received these grants will be appropriated through separate legislation.

RECOMMENDATIONS:

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

- On the B1-B schedule the Florida Inland Navigation District (FIND) grants incorrectly reference an ordinance within the project description. The correct reference should be Resolution 2015-38-A which was the authorization to apply for the FIND grants.
- The FIND grants on the B1-B schedule should be moved to the B1-C schedule since the match funding will be placed into a contingency and separate legislation will need to be filed once the award has been received for the grant.
- The Air Pollution Control EPA 105 Grant listed on Schedule B1-B should be removed from the schedule since it is included in the Mayor's proposed budget within the Environmental Quality Division of the Regulatory Compliance Department.
- The Beach Renourishment funding listed on the B1-B schedule should be removed. This is not a grant that the City receives. The payment to the Army Corps of Engineers is budgeted within subfund 1F4 (Beach Erosion – Local).
- The COPS Hiring Grant should be removed from Schedule B1-C and placed on Schedule B1-B. The grant has already been applied for and an award letter has been received.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2015/16 BUDGET
 STATE AND FEDERAL GRANT PROGRAM
 SCHEDULES B1-A, B1-B & B1-C**

- On Schedule B1-B include the indexcodes that were erroneously left off the schedule and also include the COPS Hiring Grant funding information listed below.

Description	Amount	Accounts
FY 16 Request for Reserve for Federal Grants Match / Overmatch:	\$3,366,309	
Nutrition Services Incentive Program Match/overmatch:	\$2,971,303	RPAH011JSSP 08231
Reserve for Federal Matching Grants (B1b) Net:	\$395,007	JXRS011CCFMG 09910
<u>COPS Grant In Kind Contribution:</u>		
Salaries and Benefits	\$458,632	SHPO011PTCA
Fleet Vehicle Rental	\$55,660	SHPO011PTCA - 04213
General Liability Insurance	\$688	SHPO011PTCA - 04502
Radios	\$127,933	SHPS011SSAD
Computers	\$99,764	SHPS011SSIT
Uniforms and Equipment	\$92,375	SHPS011SSAD
Pre-employment Costs	\$6,961	SHPP011PR
	\$842,013	

FY16 Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	Department of Health and Human Services - Substance Abuse and Mental Health Services Administration	Adult Drug Court and Mental Health Court Enhancement	A joint solicitation with the Department of Justice, Bureau of Justice Assistance. Grant proposal to enhance Adult Drug Court with 4 additional evidence-based treatment modalities to provide intensive case management and to increase drug and alcohol testing among the population. This grant will provide services to participants in the Adult Drug Court program for 3 years and must be renewed each project year.	\$323,480	\$0	\$0	\$0	1	0
Constitutional Officers - Court Administration	US Department of Justice, Bureau of Justice Assistance	Juvenile Drug Court	This project began in 2013, authorized on 2013-248-E, and is a 4 year project. This project provided funding to enhance the Juvenile Drug Court program.	\$1,324,098	\$0	\$0	\$441,364	0	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP) Emergency Management	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist attacks using chemical, biological, radiological, nuclear or explosive weapons (WMDs).	\$25,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP) USAR/HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist attacks USAR/HazMat incidents.	\$100,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Florida Department of Community Affairs	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County. Grant matched with FREP011 general fund, no set aside match required.	\$118,000	\$0	\$0	\$118,000	3	0
Fire & Rescue - Emergency Preparedness	United States Department of Health & Human Services	EMS County Award	Funds allocated from the Department of Health to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$150,000	\$0	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	US Dept of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events. Grant matched with FREP011 general fund, no set aside match required.	\$195,000	\$0	\$0	\$195,000	0	0
Jacksonville Public Library	State of Florida/ Department of State	State Aid to Libraries	Operational enhancements to all state libraries to include funds for additional material and non-capital improvements.	\$1,367,722	\$0	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Justice Assistance Grant (JAG) - Public Safety Analyst	Continuation of the Public Safety Analyst position to provide law enforcement services to the beaches community. JSO will be able to continue information sharing on cross jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$52,000	\$0	\$0	\$0	1	0
Jacksonville Sheriff's Office	Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$42,487	\$0	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Justice Assistance Grant (JAG) - Fusion Center Analyst	Continuation of the Fusion Center Analyst position to provide law enforcement services to local law enforcement agencies. JSO will be able to continue information sharing on cross jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$53,650	\$0	\$0	\$0	1	0
Jacksonville Sheriff's Office	Department of Justice	Justice Assistance Grant (JAG) - JREC	Continuation of the JREC Employment Specialist Position, which provides employment-related services to ex-offenders at the Jacksonville Re-Entry Center.	\$24,956	\$0	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	To fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots.	\$75,176	\$0	\$0	\$0	0	0
Medical Examiner	Florida Department of Law Enforcement	Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$6,000	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Infrastructure Grant	NAS Jacksonville Military Services for OLF Whitehouse. Provides funding that along with DOD funding purchases development rights easements around OLF Whitehouse. This program protects OLF Whitehouse from encroachment. This program protects OLF Whitehouse from encroachment by purchasing development rights easements from willing sellers.	\$ 200,000.00	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Reinvestment Grant	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions. The fiscal impact of the military in Jacksonville is 14.2 billion dollars a year.	\$100,000	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Florida Defense Support Task Force	Maritime Research and Development Center Advocacy. This grant will allow for advocacy to attract federal funding to construct a Navy R and D center near NS Mayport that will further benefit the base. This grant will further secure NS Mayport by adding a federal R and D center linked to the undersea training range. The R and D center will partner with local colleges and universities to provide the research.	\$ 200,000.00	\$0	\$0	\$0	0	0

FY16 Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Jacksonville Jaguars Foundation grant provides funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military. Additionally, the grant funds local Veteran serving agencies through community services mini-grants.	\$200,000	\$0	\$0	\$0	2	0
Military Affairs and Veterans	US Department of Labor	Homeless Veterans Stand Down	A two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance. Additionally there is a career fair that is designed to meet the needs of homeless and at-risk Veterans.	\$10,000	\$0	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida, Inc.	Defense Infrastructure Grant	Mayport - grant is designed for infrastructure improvements at Mayport gate 5 roadway improvements.	\$175,000	\$0	\$0	\$0	0	0
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs	Senior Companion Program	This grant allows for continued services and expand center-based group respite and educational/events to 14+ elders with first-stage memory loss along with their caregivers and stipends to 14 low-income volunteers.	\$1,800	\$0	\$0	\$0	0	0
Parks, Recreation and Community Services - Social Services	U.S. Department of Justice (DOJ)/ Office of Violence Against Woman (OVW)	Arrest Grant	Grants to Encourage Arrest Policies and Enforcement Protection Orders Program	\$650,000	\$0	\$0	\$0	0	0
Public Works - Engineering / Construction Management and Regulatory Compliance - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System (NPDES) MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan (MS4 Permit). The City and FDOT are co-permittees of this national program. The National Pollutant Discharge Elimination system permit requires that FDOT perform stormwater discharge compliance and water quality assessments, TMDL (Total Maximum Daily Loads) monitoring for nutrient levels in the Lower St. Johns Basin (Duval County), illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways. Through the Interlocal Agreement, the City provides services to FDOT as required by the MS4 Permit. Grant is joint item between the Public Works and Regulatory Compliance Departments.	\$473,261	\$0	\$0	\$0	0	0
Regulatory Compliance - Environmental Quality	Department of Homeland Security	Monitoring Demonstration Study (Air)	There are two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	\$0	2	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Air Pollution Tag Fee	Compliance with National Ambient Air Quality Standards is critical to the protection of the community's health and welfare. This grant supports this effort via permit compliance; inspection of air pollution sources; citizen complaint response, etc. This revenue is also used for addressing odor pollution and controlling emissions from mobile and stationary sources.	\$588,207	\$0	\$0	\$0	7	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Asbestos Program	EQD receives 80% of all fees collected in Duval County by the State of Florida for asbestos-related activities. This funding can only be utilized for asbestos-related activities within Duval County.	\$13,605	\$0	\$0	\$0	0	0
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Gas Storage Tank Cleanup	The Florida Department of Environmental Protection (FDEP) provides funding to the City of Jacksonville to manage the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,318,735	\$0	\$0	\$0	22	6,240
Regulatory Compliance - Environmental Quality	Florida Department of Environmental Protection	Gas Storage Tank Inspection	The FDEP provides funding to EQD to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills. The State established this program to ensure that facilities take measures to avoid leaks now and into the future.	\$315,411	\$0	\$0	\$0	8	0
Regulatory Compliance - Environmental Quality	United States Environmental Protection Agency	Particulate Matter 103 Grant	The U.S. EPA provides this grant to EQD to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,621	\$0	\$0	\$0	1	0
Regulatory Compliance - Mosquito Control	Florida Department of Agriculture & Consumer Services	Mosquito Control State 1	Local Mosquito program to provide public health pest control. Award is subject to change due to State budget.	\$43,009	\$0	\$0	\$43,009	0	0

FY16 Continuing / Receiving Grants Requiring No City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Regulatory Compliance - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$0	\$0	0	0
Total Schedule B1a:				\$8,135,097	\$0	\$0	\$797,373	48	6,240

FY16 Continuation Grant With City Match

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	US Department of Justice, Bureau of Justice Assistance	Adult Drug Court and Mental Health Court Enhancement	This project is a joint solicitation with the Substance Abuse and Mental Health Service Administration. This grant period is three years.	\$299,975	\$987	\$0	\$100,013	0	0
Constitutional Officers - Court Administration	US Department of Justice, Bureau of Justice Assistance	Veterans Treatment Court	The project began in 2014 via 2013-765-E. This project is an implementation grant for Veterans Treatment Court.	\$350,000	\$1,830	\$0	\$181,175	0	0
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Grant shall be used for the following federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$120,000	\$22,000	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Florida DCA Division of Emergency Management	Hazard Analysis Agreement	Funds from State of Florida to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$25,000	\$25,000	\$21,500	\$0	1	0
Jacksonville Sheriff's Office	Department of Justice	COPS Hiring Grant	To hire 15 new sworn law enforcement officers.	\$625,000	\$0	\$0	\$842,012	15	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Jacksonville Urban Homeless Reintegration Program. To provide case management, job training, transitional housing assistance and social supports to homeless Veterans. The grant has the goal of enrolling 120 homeless Veterans and finding employment for 79. The grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Sulzbacher Center.	\$200,500	\$30,000	\$0	\$0	4	0
Parks, Recreation and Community Services - Senior Services	Corporation for National and Community Services	Retired and Senior Volunteer Program (RSVP)	RSVP Provides diverse volunteer opportunities for persons 55 years and older. The Program encourages and provides opportunities for at least 655 seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$69,049	\$133,000	\$0	\$0	3	1,300
Parks, Recreation and Community Services - Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children	\$356,695	\$81,046	\$0	\$22,884	3	1,300
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program (JSSP)	Provides activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,088,524	\$108,852	\$2,862,451	\$0	56	5,200
Parks, Recreation and Community Services - Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	This grant allows for continued services and expand in-home and group respite services and educational/services to 154+ elders and stipends to 22 low-income volunteers with additional services through 40 faith-based organizations. expand evening in-home respite services to 25 caregiver/families and stipends and training to 25 low-income senior volunteers	\$86,800	\$17,500	\$0	\$0	1	0
Parks, Recreation and Community Services - Social Services	Department of Justice, Office of Justice Programs, Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Provide crisis intervention, stabilization and recovery services to crime victims: underserved populations of the elderly, disabled, veterans and non-English speaking victims within Duval County.	\$226,399	\$62,144	\$0	\$79,998	5	0
Total Schedule B1b:				\$3,447,942	\$482,359	\$2,883,951	\$1,226,082	88	7,800

FY 16 Request for Reserve for Federal Grants Match / Overmatch: \$3,366,309
Nutrition Services Incentive Program Match/overmatch: \$2,971,303 RPAH011JSSP 08231
Reserve for Federal Matching Grants (B1b) Net: \$395,007 JXRS011CCFMG 09910

COPS Grant In Kind Contribution:
Salaries and Benefits \$458,632 SHPO011PTCA
Fleet Vehicle Rental \$55,660 SHPO011PTCA - 04213
General Liability Insurance \$688 SHPO011PTCA - 04502
Radios \$127,933 SHPS011SSAD
Computers \$99,764 SHPS011SSIT
Uniforms and Equipment \$92,375 SHPS011SSAD
Pre-employment Costs \$6,961 SHPP011PR
\$842,013

FY16 Provisional Grants

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Fire & Rescue - Emergency Preparedness	Department of Homeland Security	SAFER Grant	SAFER provides funding to fire departments to increase or maintain the number of trained front line firefighters. This will fund 91 firefighter positions for two years to enhance the department's abilities to comply with staffing, response and operational standards established by the NFPA 1710 and/or NFPA1720.	\$17,319,029	\$0	\$0	\$0	91	0
Fire & Rescue - Emergency Preparedness	Federal Emergency Management Agency	Assistance to Firefighters Grant Program (AFG)	Provide Fire Prevention and Safety Program for Fire Prevention Division.	\$2,997,376	\$282,488	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Federal Emergency Management Agency	Fire Prevention and Safety Grant Program (FP)	Funds to develop and implement a reporting program and hardware for Life and Fire Safety inspections.	\$309,524	\$15,476	\$0	\$0	0	0
Fire & Rescue - Emergency Preparedness	Florida Department of Health	EMS Matching Grant	Funds to purchase 12-lead AEDs for rescue/emergency medical services.	\$162,000	\$54,000	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	Florida Department of Environmental Protection	Florida Recreational Development Grant	Touchton Park improvements	\$200,000	\$200,000	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	Florida Department of Environmental Protection	Florida Recreational Development Grant	Sheffield Park improvements	\$200,000	\$200,000	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	Florida Dept of Land & Water Conservation	Land and Water Conservation Grant	9A & Baymeadows Road Park improvements	\$200,000	\$200,000	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	National Association of Counties	County Health Learning Challenge Grant	Grant will provide technical assistance and funding for documented health priority	\$25,000	\$0	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	St Johns River Water Management District	Cost Share Funding Program	Noroad / Lambing Road Drainage improvements	\$243,210	\$493,790	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	St Johns River Water Management District	Cost Share Funding Program	Crystal Springs Road Drainage improvements	\$986,040	\$2,001,960	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	The Florida Bar	Florida Bar Internship Grant	Grant will provide stipends for law interns	\$31,200	\$0	\$0	\$0	0	0
Intra-governmental - Grants Management & Compliance Office	U.S. Department of Justice / Office of Violence Against Woman	Office of Violence Against Woman Grant (OVW)	Grant to assist victims of crime	\$450,000	\$0	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	Port security project to replace Dry Suits and Boat Motors.	\$75,087	\$25,029	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	Reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$270,462	\$0	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act (VOCA)	Request for one full-time victim advocate position to provide services to victims following an act of crime.	\$51,402	\$0	\$0	\$0	1	0
Jacksonville Sheriff's Office	State Attorney's Office	Sexual Assault Kit Initiative	A collaborative, victim-focused approach to reduce the number of unsubmitted sexual assault kits in the Fourth Circuit.	\$83,518	\$0	\$0	\$0	4	0
Parks, Recreation and Community Services - Social Services	DOJ - Office of Violence Against Woman	Safe Havens Grant	Supervised Visitation Services for Victims of Sexual Assault, Child Abuse, Stalking and Domestic Violence	\$391,213	\$0	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Pottsburg Creek - Dredge	2015-038-A: Dredging a navigational channel along Pottsburg Creek between boat ramp at Beach Blvd and the St. Johns River.	\$385,812	\$462,974	\$0	\$0	0	0

City Department/ Division	Grantor	Grant Name	Project Description	Grant Award	Match Requested	Overmatch Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Sisters Creek Dock Relocation	2015-038-A: Sisters Creek is one of Jacksonville's largest and most used boat ramps. Due to siltation that has occurred since installation of the floating docks, the docks now touch the river bottom at most tide levels. This causes the docks to lean at an angle rendering them unsafe to use and is beginning to result in damage to the docks and gangways. It also makes it difficult for transient, large boats to pull up to these docks so they can access the amenities offered at the park. Furthermore, this situation is causing an increase in turbidity as water levels rise and solids are suspended into the water as the docks come off the bottom. These floating docks need to be relocated further from the shore making them usable at all tides and to reduce the environmental impacts caused by their current location. This phase of the project will construct and relocate the docks and pilings.	\$139,524	\$167,429	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	County Dock Boat Ramp Improvements	2015-038-A: No removal of trees and any road improvements will not widen the roadway area. Replace deteriorated boat ramp, remove submerged structures (i.e. - pilings). Remove parking obstructions. Designate kayak launch. Project will help improve water access.	\$62,615	\$75,138	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Tillie Fowler Kayak Launch	2015-038-A: Design a kayak launch and parking area	\$46,000	\$55,200	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Mayport Boat Ramp Lane Extension	2015-038-A: Construction of previously designed two lane boat ramp	\$99,000	\$118,800	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Metro Park Dock Replacement	2015-038-A: Replace existing wooden docks with floating docks and fishing pier	\$238,182	\$285,818	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Joe Carlucci Dock Extension	2015-038-A: Extend existing floating docks to accommodate the regular use	\$46,500	\$55,800	\$0	\$0	0	0
Parks, Recreation and Community Services - Office of the Director	Florida Inland Navigation District	Wayne B Stevens Dock Replacement	2015-038-A: Replace existing floating docks which are worn and damaged	\$60,500	\$72,600	\$0	\$0	0	0
Parks, Recreation and Community Services - Social Services	Florida Department of Children and Families	Criminal Justice, Mental Health and Substance Reinvestment Grant	Diverts Mental Health or Co-occurring Clients from Criminal Justice System to Mental Health Court	\$1,200,000	\$112,500	\$0	\$778,518	3	4,264
Parks, Recreation and Community Services - Social Services	Florida Department of Children and Families	Criminal Justice, Mental Health and Substance Reinvestment Grant	Diverts Mental Health or Co-occurring Clients from Criminal Justice System to Mental Health Court	\$1,200,000	\$112,500	\$0	\$778,518	3	4,264
Parks, Recreation and Community Services - Social Services	U.S. Department of Justice / Office of Violence Against Woman	Safe Havens Grant	Supervised Visitation Services for Victims of Sexual Assault, Child Abuse, Stalking and Domestic Violence	\$391,213	\$0	\$0	\$0	0	0
Planning & Development - Community Planning	National Trust Preservation Funds	National Trust Preservation Funds Grant	Preservation planning projects such as new neighborhood surveys, updating design guidelines to be more user-friendly, and develop education programs such as window workshops.	\$5,000	\$5,000	\$0	\$0	0	0
Planning & Development - Community Planning	The Johanna Favrot Fund for Historic Preservation	The Johanna Favrot Fund for Historic Preservation Grant	Sponsor preservation conferences and workshops; designing, producing and marketing print materials as a reminder to homeowners in historic districts of standard guidelines for the historic districts.	\$10,000	\$10,000	\$0	\$0	0	0
Public Works - Engineering	TBD	TBD	Grant will connect the existing potable water lines with new water lines within the corridor along US-1 from Borden Street to Trout River Boulevard. The project will ensure adequate potable water infrastructure to support future commercial development in the area. New Kings Road (US 1).	\$600,000	\$0	\$0	\$0	0	0
Regulatory Compliance - Mosquito Control	Florida Department of Transportation	Clean It Up - Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$0	\$0	0	0
Total Schedule B1c:				\$28,494,407	\$5,006,502	\$0	\$1,557,036	102	8,528

FY 16 Request for Reserve for Federal Grants \$5,006,502
FIND Grants - Project Matches: \$1,293,759 RPCD311FIND 09910
FY 16 Reserve for Federal Grants Budgeted Amount \$266,000 JXRS011CCFP 09910
Unfunded Amount \$3,446,743