

OFFICE OF THE COUNCIL AUDITOR

FY 2017/2018 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

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Meeting #6
August 24, 2017

**COUNCIL AUDITOR’S OFFICE
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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
MAYOR'S OFFICE
GENERAL FUND (S/F 011)**

PROPOSED BUDGET BOOK- Page #212-213

BACKGROUND:

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

REVENUE:

1. Miscellaneous Sales and Charges:

- The proposed budgeted amount of \$65,000 is the FY 2017/18 contribution from Community Foundation of Northeast Florida to help fund the Director of Strategic Partnerships pursuant to Ordinance 2016-439-E.

EXPENDITURES:

1. Salaries:

- The net increase of \$174,616 is primarily due to increases of \$122,201 in salaries as a result of the recently approved collective bargaining agreements and \$53,699 in part time salaries mainly due to an employee who switched from full time to part-time.

2. Pension Costs:

- The net decrease of \$55,902 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

3. Employer Provided Benefits:

- The net decrease of \$49,359 is due to a decrease in health insurance which is mainly the result of the five contribution "holidays" proposed for the City and participants in the plan.

4. Internal Service Charges:

- The net increase of \$40,372 is primarily due to increases of \$50,161 in computer systems maintenance/security IS allocation related to server upgrades, maintenance costs of the Mayor's Administration Newsletter and Notification Applications, and customer support provided to the department, and \$6,446 in fleet vehicle replacement allocation due to budgeting monthly vehicle payments for the full year in FY 2017/18 that were only budgeted for six months in the prior year. This is partially offset by a decrease of \$16,440 in IT system development- IS allocation which is due to a lesser payment in FY 2017/18 than in the prior year for an IT project associated with the consolidation of City wide websites.

5. Other Operating Expenses:

- The net increase of \$16,324 is primarily due to an increase of \$6,812 in dues, subscriptions and memberships, an increase of \$6,700 in advertising and promotion due to an increased need for materials such as bus stop ads, and an increase of \$2,071

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 MAYOR'S OFFICE
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in miscellaneous services and charges that will be spent on items such as the Mayorthon Kids Club, park calendars, Community Walk door hangers etc.

6. Intra-Departmental Billing:

- The amount of \$339,164 is the cost for the Mayor's security that resides in the Office of the Sheriff's budget. This expense has a revenue offset within JSO's budget and is driven by each Mayor's individual needs.

ACTIVITY LEVEL CHANGES:

	2016/17 Adopted	2017/18 Proposed	% Change from FY 17	\$ Change from FY 17	
Administration	\$ 3,251,442	\$ 3,238,741	-0.4%	\$ (12,701)	A
Public Affairs	836,981	930,115	11.1%	93,134	B
Department Total	<u>\$ 4,088,423</u>	<u>\$ 4,168,856</u>	2.0%	\$ 80,433	

- A. The budget for the Administration activity decreased by \$12,702 primarily due to a decrease in pension costs of \$61,103, a decrease of \$45,687 in employer provided benefits, and a decrease of \$43,125 for the Mayor's security. This is offset by increases of \$120,669 in salaries and \$18,848 in internal service charges for reasons already stated.
- B. The budget for the Public Affairs activity increased by \$93,134 primarily due to increases of \$53,947 in Salaries, an increase of \$21,524 in Internal Service Charges, and an increase of \$16,300 in Other Operating Expenses for reasons already stated.

EMPLOYEE CAP CHANGES:

There is a proposed increase of 450 part time hours for the Administrative Division to be used for interns and part-time employees for projects.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
ADVISORY BOARDS & COMMISSIONS
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – Page #125-126

BACKGROUND:

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

REVENUES:

1. Charges for Services:

- The net decrease of \$150,000 is primarily due to the result of the seasonality of CTQB contractor certification and renewal revenue. These certifications are issued or renewed for a two-year period beginning October 1 of the first year and expiring September 30 of the second year.

EXPENDITURES:

2. Salaries:

- The net increase of \$38,147 is mainly due to an increase of \$34,221 in permanent and probationary salaries due to the recently approved collective bargaining agreements, and due to a proposed additional position for FY 2017/18 for the Construction Trades Qualifying Board Division.

3. Pension Costs:

- The net decrease of \$1,054 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

4. Employer Provided Benefits:

- The net decrease of \$3,963 is primarily due to a decrease in health insurance which is mainly the result of the five contribution "holidays" proposed for the City and participants in the plan.

5. Internal Service Charges:

- The net increase of \$22,316 is mainly due to increases of \$13,999 in OGC legal – IS allocation due to an increase in usage and an overall increase in General Counsel costs, \$5,213 in building costs allocation – Yates mainly due to an overall increase in maintenance costs in the Yates building, and \$4,932 in computer systems maintenance/security – IS allocation mainly due to charges related to customer support and maintenance services provided to the Department.

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 MAYOR'S PROPOSED FY 2017/18 BUDGET
 ADVISORY BOARDS & COMMISSIONS
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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ACTIVITY LEVEL CHANGES:

	<u>2016/17</u> <u>Original</u>	<u>2017/18</u> <u>Proposed</u>	<u>% Change</u> <u>from FY 17</u>	<u>\$ Change</u> <u>from FY17</u>	
Civil Service Board	\$ 225,104	\$ 244,355	8.6%	\$ 19,251	A
Construction Trades Qualifying Board	198,043	233,788	18.0%	35,745	B
Mayor's Commission on Status of Women	532	854	60.5%	322	
Department Total	<u>\$ 423,679</u>	<u>\$ 478,997</u>	<u>13.1%</u>	<u>\$ 55,318</u>	

- A.** The budget for the Civil Service Board increased by \$19,251 primarily due to increases in salaries of \$6,400 and pension costs of \$6,294 related to the pension reform, and in internal service charges of \$14,654 due to reasons previously mentioned. This is offset by a decrease of \$8,516 in employer provided benefits due to the 5 contribution “holidays” mentioned above.

- B.** The budget for the Construction Trades Qualifying Board increased by \$35,745 primarily due to increases in salaries of \$31,747. This is due to the recently approved collective bargaining agreements and due to the proposed Clerical Support Aide position for FY 2017/18.

EMPLOYEE CAP CHANGES:

There is a proposed Clerical Support Aide position for FY 2017/18 that would increase the employee cap from two to three within the Construction Trades Qualifying Board activity and from four to five for the department.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
EMPLOYEE SERVICES
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK - Page # 141 - 142

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 the expected revenue due to sale of books, maps & regulations for FY 2017/18.

EXPENDITURES:

1. Salaries

- The increase of \$129,242 is primarily due to an increase of \$126,561 in salaries resulting from recently approved collective bargaining agreements, internal promotions and salary increases for some positions approved during FY 2016/17.

2. Pension Costs

- The net decrease of \$137,337 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform. This is partially offset by an increase in defined contribution costs due to the increased employer match and new employees joining the plan.

3. Employer Provided Benefits

- The decrease of \$65,409, which is mainly due to a \$73,163 decrease in health insurance, is the result of the (5) five contribution "holidays" proposed for the City and participants in the plan.

4. Internal Service Charges

- The net decrease of \$175,225 is due primarily to a \$297,840 decrease in IT computer system maintenance/security costs associated with the HR/Payroll system. This decrease is being partially offset by a \$113,618 increase in OGC legal allocation based on actual usage.

5. Professional and Contractual Services

- There is a \$138,781 increase in professional services for the City's occupational health and drug/alcohol testing provided by St. Vincent's First Care, LLC. This increase is primarily due to the addition of new positions in the proposed budget for the Office of the Sheriff and Fire and Rescue Department.

6. Supervision Allocation

- This amount represents the allocation of a portion of the salary and benefits costs for a proposed additional Accountant Senior position within Group Health (S/F 571). Along

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 MAYOR'S PROPOSED FY 2017/18 BUDGET
 EMPLOYEE SERVICES
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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with benefit claims functions, this position will also be involved in the increased workload for the expanded defined contribution pension plan.

DIVISION CHANGES:

Division	FY 2016/17 Adopted	FY 2017/18 Proposed	Change	
Employee & Labor Relations	\$ 1,151,995	\$ 1,141,672	\$ (10,323)	(A)
Office of Director	401,841	470,783	68,942	(B)
Talent Management	5,413,510	5,265,200	(148,310)	(C)
Department Total	\$ 6,967,346	\$ 6,877,655	\$ (89,691)	

- A. There is a net decrease of \$10,323 for the Employee & Labor Relations Division. Some of the major changes within the division include:
- A decrease of \$77,182 in defined benefit contribution costs due to the 2017 pension reform.
 - A decrease of \$76,107 in computer system maintenance and security related to the elimination of budgeted modifications to the Performance Management system. This project is budgeted entirely under the Talent Management Division for FY 2017/18.
 - An increase of \$87,134 in OGC legal fees based on actual usage.
 - An increase of \$42,755 in salaries due primarily to the recently approved collective bargaining agreements and salary increases for some positions approved during FY 2016/17.
- B. The increase of \$68,942 in the Office of the Director is mainly due to the following:
- An increase of \$21,788 in computer system maintenance and security due to an increase in service costs for the online pay notice system and the inclusion of some of the Summer Jobs Program (formally Jacksonville Journey) costs in this division.
 - An increase of \$20,725 in defined benefit pension costs due to the transfer of (1) one position from the Talent Management Division.
 - The new \$21,910 supervision allocation for a portion of the salary and benefits costs for a proposed additional Accountant Senior position within Group Health (S/F 571).
- C. The net decrease of \$148,310 in the Talent Management Division is primarily due to the following:
- A decrease of \$243,521 in computer system maintenance and security costs associated with the current HR/Payroll system.
 - A decrease of \$145,726 in defined benefit pension plans as a result of the 2017 pension reform and the transfer of (1) one position to the Office of the Director Division.

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EMPLOYEE SERVICES
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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- Increases of \$138,781 in professional services for the City's occupational health and drug/alcohol testing due to the addition of new positions in the proposed budget for the Office of the Sheriff and Fire and Rescue Department.
- An increase of \$73,996 in salaries which is primarily resulting from recently approved collective bargaining, internal promotions and salary increases for some positions approved during FY 2016/17.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There is no change in authorized positions.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
HUMAN RIGHTS COMMISSION
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – Page #205-206

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 of \$66,350 is a projected reimbursement from the EEOC to investigate employment discrimination.

EXPENDITURES:

2. Salaries:

- The net increase of \$104,638 is primarily due to one position that is proposed to be added pursuant to Ordinance 2017-016-E. The increase is also due to the anticipated 5% pay increases due to recently approved collective bargaining agreements.

3. Pension Costs:

- The net decrease of \$29,961 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

4. Employer Provided Benefits:

- The net decrease of \$4,006 is primarily due to the decrease in health insurance which is the result of the five contribution "holidays" proposed for the City and participants in the plan.

5. Internal Service Charges:

- The increase of \$85,539 is mainly due to an increase of \$80,092 in computer system maintenance/security due to an increase in charged services for updating and maintenance

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
HUMAN RIGHTS COMMISSION
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – Page #205-206

of the JHRC website and other applications and due to service upgrades and customer support provided to the Department.

EMPLOYEE CAP CHANGES:

There was an increase in the employee cap from 6 to 7 due to a Manager of Equal Opportunity position that is proposed to be added pursuant to Ordinance 2017-016-E.

SERVICE LEVEL CHANGES:

None

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 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 was scheduled for August 15, 2017 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 2017/18 Mayor's Proposed Budget Ordinance.

<u>ESTIMATED REVENUES</u>	<u>FY 2017/18 Proposed</u>	<u>Council Adopted 2016/17</u>	<u>Change</u>	<u>Change in %</u>
Assessed Properties	\$ 769,627	\$ 726,686	\$ 42,941	5.9%
City of Jacksonville	458,491	311,660	146,831	47.1%
Other Sources	165,261	149,787	15,474	10.3%
Total Estimated Revenues	<u>\$ 1,448,380</u>	<u>\$1,188,133</u>	<u>\$ 260,247</u>	<u>21.9%</u>

APPROPRIATIONS

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Mayor's FY 2017/18 Proposed	Council Adopted FY 2016/17	Change	Change in %
Personnel Services	\$ 93,705	\$ 232,031	\$ 91,949	\$ 50,096	\$ 467,781	\$ 423,563	\$ 44,218	10.4%
Operating Expenses	660,713	188,093	46,776	30,016	925,598	764,570	161,028	21.1%
Total Appropriations	<u>\$ 754,418</u>	<u>\$ 420,124</u>	<u>\$ 138,725</u>	<u>\$ 80,113</u>	<u>\$ 1,448,380</u>	<u>\$1,188,133</u>	<u>\$ 260,247</u>	<u>21.9%</u>

ESTIMATED 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 \$769,627. This increase of \$42,941 from FY 2016/17 is due to higher property values.

2. City Contribution:

- This is the amount of the City's contribution to DVI. This contribution represents 1.1 mils of the City's assessed property value. In previous years the City contributed a flat amount of \$311,660.

3. Other Sources:

- The increase of \$15,474 is primarily based on an anticipated \$13,350 increase in revenue from the annual DTJax Gala fundraiser.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
DOWNTOWN VISION, INC. (DVI)**

APPROPRIATIONS:

1. Personnel Services:

- The increase of \$44,218 is mainly due to an increase in salaries of \$24,473 due to the hiring of an additional entry level employee, and an increase in employee benefits of \$17,369 due to a rise in the cost of health insurance and increased participation in the 401k program.

2. Operating Expenses:

- The increase of \$161,028 is mainly due to a \$142,709 increase for the funding of four full-time "Clean and Safe" ambassadors contingent on the additional City of Jacksonville contribution, a \$11,080 increase in professional fees & contract services due to a 2.375% increase in the costs of the Ambassador contract, and a \$3,552 increase in program support due to additional costs for the DTJax Gala fundraiser.

SERVICE LEVEL CHANGES:

DVI is hiring four full time Clean & Safe Ambassadors that will focus on the Northbank and Southbank Riverwalks in support of the Downtown Core.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2017/18 BUDGET
 JACKSONVILLE CHILDREN'S COMMISSION / JACKSONVILLE JOURNEY
 (S/F 191)**

	FY 16/17 ADOPTED	FY 17/18 PROPOSED			CHANGE FROM FY16/17	
		Journey 011	JCC/Journey 191	Total	PERCENT	DOLLAR
REVENUE						
Investment Pool / Interest Earnings	\$ 57,569		\$ 32,685	\$ 32,685	-43%	\$ (24,884) (1)
Miscellaneous Revenue	\$ 331,840		\$ 81,840	\$ 81,840	-75%	\$ (250,000) (2)
Transfers From Other Funds	\$ 27,422,681		\$ 26,983,544	\$ 26,983,544	-2%	\$ (439,137) (3)
Transfers From Fund Balance	\$ 732,630				-100%	\$ (732,630) (4)
General Fund / General Services District Revenue		\$ 1,117,252		\$ 1,117,252		\$ 1,117,252 (5)
TOTAL REVENUE	\$ 28,544,720	\$ 1,117,252	\$ 27,098,069	\$ 28,215,321	-1%	\$ (329,399)
EXPENDITURES						
Salaries	\$ 2,795,731	\$ 194,579	\$ 1,152,367	\$ 1,346,946	-52%	\$ (1,448,785) (1)
Salaries/Benefits Lapse	\$ (71,061)				-100%	\$ 71,061 (2)
Pension Costs	\$ 593,076	\$ 22,844	\$ 378,682	\$ 401,526	-32%	\$ (191,550) (3)
Employer Provided Benefits	\$ 403,925	\$ 20,603	\$ 164,436	\$ 185,039	-54%	\$ (218,886) (4)
Internal Service Charges - Full year	\$ 597,394		\$ 722,502	\$ 722,502	21%	\$ 125,108 (5)
Insurance Costs and Premiums - Full year	\$ 22,033	\$ 809	\$ 16,475	\$ 17,284	-22%	\$ (4,749)
Professional and Contractual Services	\$ 391,098		\$ 49,135	\$ 49,135	-87%	\$ (341,963) (6)
Other Operating Expenses	\$ 223,319	\$ 9,113	\$ 104,299	\$ 113,412	-49%	\$ (109,907) (7)
Library Materials - Full year	\$ 14,304	\$ 14,304		\$ 14,304	0%	\$ -
Capital Outlay	\$ 16,066		\$ 1	\$ 1	-100%	\$ (16,065)
Debt Service - Full year	\$ 492,666		\$ 447,313	\$ 447,313	-9%	\$ (45,353) (8)
Operating Contingency			\$ 1,334,502	\$ 1,334,502		\$ 1,334,502 (9)
Pension Contingency			\$ 247,870	\$ 247,870		\$ 247,870 (10)
SUBTOTAL FOR OPERATING COSTS	\$ 5,478,551	\$ 262,252	\$ 4,617,582	\$ 4,879,834	-11%	\$ (598,717)
Grants, Aids & Contributions	\$ 22,970,375	\$ 800,000	\$ 13,000,000	\$ 13,800,000	-40%	\$ (9,170,375) (11)
Program Contingency			\$ 9,439,693	\$ 9,439,693		\$ 9,439,693 (12)
Transfers to Other Funds	\$ 95,794	\$ 55,000	\$ 40,794	\$ 95,794	0%	\$ - (13)
SUBTOTAL FOR PROGRAM COSTS	\$ 23,066,169	\$ 855,000	\$ 22,480,487	\$ 23,335,487	1%	\$ 269,318
TOTAL EXPENDITURES	\$ 28,544,720	\$ 1,117,252	\$ 27,098,069	\$ 28,215,321	-1%	\$ (329,399)

Full-Time Employees	42	4	38	42	-
Part-Time Hours	46,840	2,600	44,500	47,100	260

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION / JACKSONVILLE JOURNEY
(S/F 191)**

PROPOSED BUDGET BOOK - Page # 207-209

BACKGROUND:

The Jacksonville Children's Commission (JCC) currently oversees several programs that promote positive infant, child and youth development. This includes oversight of the Mayor's Early Literacy Initiative. The Jacksonville Journey (Journey) currently provides funding for expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. It also dedicates funding to expand existing juvenile crime prevention and intervention programs and ex-offender programs helping individuals make the transition to becoming productive citizens.

Ordinance 2017-563 proposes to transfer the JCC employees along with JCC and Journey programs to be overseen by a single seven-member public body, known as the Kids Hope Alliance. This body will oversee and manage an integrated system of essential programs and services for children and youth that will ensure the future success of children and youth. The ordinance also provides for a start-up and transition period, along with the preservation and registration of logos, trademarks, copyrights, and other intellectual property rights related to the Kids Hope Alliance.

The proposed budget is set up with program dollars totaling \$13,000,000 and six months of operating costs budgeted. The remaining amounts are placed in either an operating or program contingency.

REVENUE:

1. Investment Pool / Interest Earnings:
 - The \$32,685 represents anticipated interest earnings based on available cash and the interest rate per the Treasury Division.
2. Miscellaneous Revenue:
 - The decrease of \$250,000 results from the discontinuation of the Duval County School Board contribution. The remaining \$81,840 represents tenant revenues related to the Don Brewer Early Learning Center.
3. Transfer from Other Funds:
 - This amount of \$26,983,544 represents the transfer from the General Fund / General Services District (S/F 011) to balance the fund.
4. Transfers from Fund Balance:
 - There is not a proposed transfer from fund balance for FY 2017/18.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION / JACKSONVILLE JOURNEY
(S/F 191)**

PROPOSED BUDGET BOOK - Page # 207-209

5. General Fund / General Services District Revenue:

- This amount of \$1,117,252 represents four (4) Journey programs that are now directly funded in the General Fund / General Services District, specifically:
 - \$400,000 for Ex-Offender Employment Programs - Finance Department;
 - \$262,252 for the Library Enhanced Access Program (LEAP) - Library;
 - \$400,000 for the Local Initiatives Support Corporation (LISC)- Neighborhoods;
 - \$55,000 for Neighborhood Accountability Boards - sent directly to Teen Court

EXPENDITURES:

1. Salaries:

- The decrease of \$1,448,785 results from placing \$1,088,030 into the operating contingency for six (6) months of salary costs, and a reduction of funding of \$467,100 related to the Mayor's Summer Jobs Program. The decrease was partially offset by increases of \$81,697 related to the 5% salary increases for existing employees, \$18,350 resulting from turnover, and \$1,449 for an end of probation raise for one employee.

2. Salary & Benefit Lapse:

- The salary and benefit lapse for FY 2017/18 totals \$53,107. The lapse has been included in the operational contingency designated to fund the latter six (6) months of the year, which is why it is not apparent on the salary and benefit lapse line. See recommendation below to move half into this line.

3. Pension Costs:

- The decrease of \$191,550 is primarily due to the reduced contributions for the City's defined benefit pension plans as a result of the 2017 pension reform and due to placing six months of funding for the defined contribution plan (\$54,016) into the operating contingency. (Note that due to utilizing the dollar amount for defined benefit pension contributions all of those dollars are budgeted above the line in FY 2017/18.)

4. Employer Provided Benefits:

- The decrease of \$218,886 is due to the decrease in health insurance resulting from the five contribution "holidays" proposed for the City and participants in the plan and due to placing six months of funding (\$144,661) into the operating contingency.

5. Internal Services Charges (all above the line at a full year's funding):

- The net increase of \$125,108 is mainly due to increases of:
 - \$39,900 in building maintenance;
 - \$32,075 in computer system maintenance and security allocations resulting from additional voice over internet protocol (VOIP) system implementation charges;
 - \$29,789 in legal fees due to increased usage;
 - \$14,272 in copy center allocations based on actual usage; and
 - \$13,253 in utilities resulting from higher costs for electricity.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION / JACKSONVILLE JOURNEY
(S/F 191)**

PROPOSED BUDGET BOOK - Page # 207-209

6. Professional and Contractual Services:
 - The decrease of \$341,963 primarily results from:
 - a reduction of funding of \$223,998 related to the Juvenile Drug Court and JFRD Explorers programs;
 - eliminating \$75,000 related to Journey staff support;
 - placing \$38,200 into the operating contingency; and
 - moving \$6,364 to other operating expense.

7. Other Operating Expense:
 - The decrease of \$109,907 results from:
 - placing \$62,702 into the operating contingency;
 - a reduction of funding of \$49,000 related to the JFRD Explorers program; and
 - eliminating \$5,000 related to Journey staff support.
 - The decrease was partially offset by an increase of \$8,077 that was primarily for new books and training materials for the Training, Evaluation, and Research Division.

8. Debt Service (all above the line at a full year's funding):
 - The \$447,313 represents the debt service payment for the Brewer Center consistent with prior years.

9. Operating Contingency:
 - \$1,334,502 is budgeted for an operating contingency that will be used to fund the latter six months of FY 2017/18 operating expenses including salaries and benefits, professional and contractual services, and other operating expenses.

10. Pension Contingency:
 - \$247,870 is budgeted for a pension contingency that is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

11. Grants, Aids and Contributions:
 - A schedule of how the \$13,000,000 above the line is intended to be used is included in this handout. (See recommendation #2 which would reduce this amount to \$12,555,936 which is consistent with the program use information provided by JCC and is detailed on pages 17a and 17b.)

12. Program Contingency:
 - \$9,439,693 is budgeted for programs in a contingency pending future determination of how the funds will be used.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
JACKSONVILLE CHILDREN'S COMMISSION / JACKSONVILLE JOURNEY
(S/F 191)**

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13. Transfers to Other Funds:

- The \$40,794 represents a transfer to the Youth Travel Trust (S/F 64M) to fund the annual appropriation for the Youth Travel Grant Program. The \$55,000 is related to the Neighborhoods Accountability Board program, which will now be funded directly by the General Fund / General Services District to Teen Court (S/F 15V).

EMPLOYEE CAP CHANGES:

44,100 part-time hours from the Journey fund (S/F 019) have been moved into this fund, including 42,800 that are pending the outcome of future legislation related to the organization changes proposed by Ordinance 2017-563, and 1,300 that are for one part-time employee. There were no other employee cap changes.

SERVICE LEVEL CHANGES:

Given that funding related to existing programs has been placed in a contingency, it is possible that services related to those programs may experience changes. For example, any programs that will be continued must qualify under the terms and conditions of the proposed Kids Hope Alliance ordinance, including falling into one or more of the four (4) service categories listed in the proposed ordinance, and are subject to the new board's approval.

The four (4) service categories listed in the proposed ordinance are:

1. Early Learning and Literacy and School Readiness
2. Juvenile Justice Intervention Programming
3. Out-of-School Programming
4. Pre-teen and Teen Programming

DEPARTMENT REQUESTS:

None.

RECOMMENDATIONS:

1. We recommend moving \$26,553 of the total \$53,107 in salary and benefit lapse from the operating contingency to the salary and benefit lapse line item. This is in alignment with the methodology applied to salaries and benefits whereby six months was funded and the rest was placed in the operating contingency. This will have no impact on the Special Council Contingency.
2. We recommend moving \$444,064 that is included within the \$13 million of program funding above the line to below the line in the program contingency based on information provided to us by the Administration and JCC. See the following pages for how the remaining \$12,555,936 is planned to be expended. This will have no impact on the Special Council Contingency.

We need the ability to make changes to Schedule M based on the above recommendations.

Jacksonville Children's Commission/Journey

Subfund - 191 Program Funding Above the Line

1.) Matching Funds Required for Grants:

	Date	Amount
Ounce of Prevention Fund of Florida - Healthy Families Jacksonville	07/01/17 - 06/30/18	1,040,500
Department of Health & Human Services - SAMHSA High Fidelity Wrap Around Serv.	09/29/17 - 09/28/18	146,000
Department of Children & Families - Criminal Justice Reinvestment Grant	11/01/17 - 10/31/18	60,000

Total **\$ 1,246,500**

2.) School Related Programs:

Afterschool Programs:

Father's Harbor	07/01/17 - 06/30/18	120,000
Girl's Inc.	07/01/17 - 06/30/18	216,000
Jacksonville Alliance for KIPP Schools	07/01/17 - 06/30/18	564,597
Jacksonville Arts and Music School	07/01/17 - 06/30/18	48,000
Mali Vai Washington Foundation	07/01/17 - 06/30/18	168,000
Police Athletic League of Jacksonville	07/01/17 - 06/30/18	288,000
Sanctuary of Northeast Florida	07/01/17 - 06/30/18	48,000
Vision for Excellence	07/01/17 - 06/30/18	72,000
YMCA of Florida's First Coast	07/01/17 - 06/30/18	263,276
Communities in Schools of Jacksonville, Inc.	04/15/17 - 05/30/18	318,866
Wayman Community Development Corporation	04/15/17 - 05/30/18	256,308
Boys and Girls Club of NE FL	04/15/17 - 05/30/18	202,905
YMCA of Florida's First Coast	04/15/17 - 05/30/18	321,389
Communities in Schools of Jacksonville, Inc.	07/01/17 - 06/30/18	2,040,000
Wayman Community Development Corporation	07/01/17 - 06/30/18	240,000
Boys and Girls Club of NE FL	07/01/17 - 06/30/18	1,368,000
Girl's Inc.	07/01/17 - 06/30/18	48,000
Carpenter Shop	07/01/17 - 06/30/18	144,000
Hope Haven Children's Clinic and Family Center	07/01/17 - 06/30/18	130,916
Police Athletic League of Jacksonville, Inc.	07/01/17 - 06/30/18	36,728

Full Service Schools:

Children's Home Society - Full Service Schools Plus	07/01/17 - 06/30/18	321,000
Child Guidance Center, Inc. - Englewood Family Resource Center	07/01/17 - 06/30/18	150,000
Child Guidance Center, Inc. - Sandalwood Family Resource Center	07/01/17 - 06/30/18	206,250
Daniel Memorial - Beaches Family Resource Center	07/01/17 - 06/30/18	150,000
Daniel Memorial - Greater Springfield Family Resource Center	07/01/17 - 06/30/18	150,000
Daniel Memorial - James Weldon Johnson Family Resource Center	07/01/17 - 06/30/18	150,000
Jewish Family & Community - Arlington Family Resource Center	07/01/17 - 06/30/18	150,000

Total **\$ 8,172,236**

(Continues on Next Page)

3.) Other Programs - Maintain Service Level Funding for 6 months:

Edward Waters College - New Town Success Zone	10/01/17 - 03/31/18	55,619
<u>Mental Health:</u>		
Child Guidance Center - Outpatient Mental Health Therapy	10/01/17 - 03/31/18	89,803
Northwest Behavioral Health Service - Children's Outpatient Mental Health Therapy	10/01/17 - 03/31/18	48,747
<u>Mentoring:</u>		
Big Brothers Big Sisters of NE FL - BIG in Communities & Sites	10/01/17 - 03/31/18	147,024
Goodwill - Take Stock in Children	10/01/17 - 03/31/18	75,000
Independent Living Resource Center - Ready to Achieve Mentoring	10/01/17 - 03/31/18	22,309
Family Support Services - Mentors Matter	10/01/17 - 03/31/18	39,140
Boys and Girls Club of NE FL (formerly The Bridge) - Tipping the Scales	10/01/17 - 03/31/18	30,172
<u>Special Needs & Other:</u>		
DLC Nurse and Learn, Inc. - Extended Care	10/01/17 - 03/31/18	152,294
Hope Haven Children's Clinic and Family Center - BASICS	10/01/17 - 03/31/18	60,000
New Heights of Northeast Florida, Inc. - Respite Care/Children's Services	10/01/17 - 03/31/18	60,050
Daniel Memorial - Project Prepare	10/01/17 - 03/31/18	30,000
PACE Center for Girls, Inc. - Drop Out Prevention & Support Services	10/01/17 - 03/31/18	90,000
Youth Crisis Center, Inc. - Family Connection	10/01/17 - 03/31/18	45,250
Sulzbacher Center - Developmental Services for Homeless Children	10/01/17 - 03/31/18	22,180
Boys and Girls Club of Northeast Florida - Bridge Connection 1	10/01/17 - 03/31/18	125,000
<u>Early Learning:</u>		
Episcopal Children's Services - COACH JAX!	10/01/17 - 03/31/18	836,457
Early Learning Coalition - Childcare MATCH	10/01/17 - 03/31/18	312,500
Early Learning Coalition - Social Emotional Screening	10/01/17 - 03/31/18	92,612
Total		\$ 2,334,157
Total - Subfund - 191 Program Funding		\$ 11,752,893
 Subfund - 019 Program Funding Above the Line		
3.) Other Programs - Maintain Service Level Funding for 6 months (Journey subfund 019):		
Boys and Girls Club of NE FL - Extended Hours for Teens	10/01/17 - 03/31/18	46,667
Don't Miss a Beat - OST Teens	10/01/17 - 03/31/18	44,670
Fresh Ministries - Fresh Futures	10/01/17 - 03/31/18	57,020
Girl Scouts of Gateway Council, Inc. - Get Real! Mentoring	10/01/17 - 03/31/18	39,909
Groundworks, Jacksonville - Green Team	10/01/17 - 03/31/18	45,085
Jacksonville Zoo - Zoo Teens	10/01/17 - 03/31/18	57,740
Police Athletic League - Youth Director's Council	10/01/17 - 03/31/18	17,110
Wayman Community Development Corp - Hoops for Hope	10/01/17 - 03/31/18	50,000
YMCA of Florida's First Coast - Youth in Government	10/01/17 - 03/31/18	30,293
Daniel - Juvenile Justice Intervention	10/01/17 - 03/31/18	160,800
Early Learning - Enhanced Childcare	10/01/17 - 03/31/18	253,750
Total - Subfund - 019 Program Funding		\$ 803,043
Total Recommended Above the Line - Subfunds 191 & 019		\$ 12,555,936

**Jacksonville Children's Commission / Jacksonville Journey
Proposed Comprehensive Budget - Schedule M
Fiscal Year 2017 - 2018**

ESTIMATED REVENUE FROM GRANTS:	Grant Period	Positions & PT Hours	Federal	State	Total
FL Dept. of Health - After School Food Program	10/01/17 09/30/18	5 FT Staff / 1,040 PT Hrs	\$3,300,000	\$0	\$3,300,000
FL Dept. of Health - Estimated Carryover of Prior Year Revenue	10/01/17 09/30/18	N/A	\$350,000	\$0	\$350,000
FL Dept. of Agriculture & Consumer Services - Summer Lunch Program	05/01/18 09/30/18	5 FT Staff / 22,000 PT Hrs	\$1,300,000	\$0	\$1,300,000
Healthy Families - The Ounce of Prevention Fund FL	07/01/18 06/30/19	4 FT Staff / 1,040 PT Hrs	\$410,200	\$684,300	\$1,094,500
FL Dept. of Education - 21st Century Community Learning Center Grant	08/01/18 07/31/19	2 FT Staff 25,000 PT Hrs.	\$0	\$388,000	\$388,000
Department of Health & Human Services (SAMHSA Grant)	09/29/17 09/28/18	1.0 FT Staff	\$1,000,000	\$0	\$1,000,000
Department of Health & Human Services (SAMHSA Grant - Estimated Carryover from TR2 to YR3)	09/29/17 09/28/18	N/A	\$847,471	\$0	\$847,471
Criminal Justice Reinvestment Grant	11/01/17 10/31/18	1 FT Staff	\$0	\$1,200,000	\$1,200,000
TOTAL ESTIMATED GRANT REVENUE			\$7,207,671	\$2,272,300	\$9,479,971

Separate legislation will be filed to re-organize the Jacksonville Children's Commission and the Jacksonville Journey. The schedule M is being presented to show the federal and state funding.

City Funded Operations:

Six months of personnel costs and certain operating expenditures as well as \$13 million for programs are being funded in this budget. The remaining balance is placed in a contingency awaiting the outcome of that legislation.

Operating Funding:	\$3,035,210
Program Funding:	\$13,000,000
Transfer to Youth Travel Trust:	\$40,794
Contingency:	\$11,022,065

Total City: \$27,098,069

Total Funding Including Federal and State: \$36,578,040

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
YOUTH TRAVEL TRUST FUND (S/F 64M)**

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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:

1. Transfer From Other Funds

- This amount totaling \$40,794 is a transfer from Jacksonville Children's Commission (S/F 191) and represents the annual appropriation for the Youth Travel Grant Program.

EXPENDITURES:

1. Grants, Aids & Contributions

- This funding is for youth travel support provided to eligible organizations based on applications submitted to the Jacksonville Children's Commission.

SERVICE LEVEL CHANGES:

None.

CAPITAL OUTLAY CARRYFORWARDS:

None.

EMPLOYEE CAP CHANGES:

There are no positions within this subfund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2017/18 BUDGET
PUBLIC WORKS
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – PAGE # 322 – 324

BACKGROUND:

The Public Works Department consists of the Office of the Director and seven other 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 the 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 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 \$393,571 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. Miscellaneous Revenue:

- The net increase of \$987,148 is primarily due to increases of \$776,439 in reimbursements from the FDOT for maintenance for traffic signals on state roads and \$214,957 in reimbursements from the FDOT for street light maintenance revenue on State roads. These are the result of the Maintenance and Compensation Agreements between the City of Jacksonville and the Florida Department of Transportation being increased by the State for FY 2017/18 which is consistent with the FY16/17 amount after subsequent legislation is taken into account.

EXPENDITURES:

1. Salaries:

- The department net increase of \$369,038 is mainly the result of the 5% pay increases to be effective October 1st due to recent collective bargaining. Also, there is increased funding for the addition of one employee to the Department. These increases were mitigated due to the allocation of more salaries to Stormwater Services (S/F 461) based on recent activity. Note that the increase in allocation occurred even though four (4)

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positions are being moved from Stormwater Services (S/F 461) back to the Public Works General Fund/GSD.

2. Pension Costs:

- The decrease of \$580,677 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

3. Employer Provided Benefits:

- The net decrease of \$268,465 is due to a decrease \$338,664 in group hospitalization due the five contribution "holidays" proposed for the City and participants in the plan. This is offset by an increase of \$64,617 in workers compensation costs based on recent claims history.

4. Internal Service Charges:

- The net increase of \$629,895 is attributable to:
 - An increase of \$410,600 in computer system maintenance / security primarily due to:
 - A large modification project to the Customer User Fee System (CUFS) application underway in the office of the director (\$283,872).
 - Costs in connection with the development of the Enterprise Permit and Land Use Management system (\$69,192).
 - Cost associated with the upgrade of the phone system (being upgraded to use Cisco VOIP System) (\$75,523).
 - An increase of \$248,979 fleet vehicle replacement for purchases made in FY 2016/17 and proposed in FY 2017/18.
 - An increase of \$68,585 in OGC legal due to prior year's actuals.
 - An increase of \$33,175 in fleet parts/oil/gas mainly due to increased parts and oil costs within the mowing division.
- These were offset by:
 - A decrease of \$146,666 for radios paid off in FY 2016/17.

5. Insurance Costs and Premiums:

- The decrease of \$23,455 is driven by a decrease of \$110,841 in general liability insurance based on recent claims history offset by an \$84,019 deductible that had to be paid due to a December 2016 fire that occurred in the Traffic Engineering division building off Commonwealth.

6. Professional and Contractual Services:

- The increase of \$1,061,653 is mainly attributable to increases of \$876,439 for FDOT traffic engineering for FDOT traffic light and streetlight agreements and mowing and landscape maintenance division cost of \$184,495.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED 2017/18 BUDGET
 PUBLIC WORKS
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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7. Other Operating Expenses:

- The net decrease of \$326,333 is mainly attributable to decrease of \$352,601 in electricity (utility bills) in traffic engineering cost for traffic signals and street lights in part as the City begins to realize the savings of the LED conversion of the street lights. This is slightly offset by a \$20,799 increase in repair and maintenance supplies.

8. Supervision Allocation:

- The FY 2017/18 net negative amount of \$83,569 reflects:
 - A \$325,000 allocation from within the Engineering and Construction Management Division to capital projects.
 - A partial offset of \$241,431 for costs allocated from Solid Waste (S/F 441) to the General Fund/GSD.

SERVICE LEVEL CHANGES:

No significant service level changes.

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.

	2016/17 Approved	Net Change	2017/18 Proposed	
Engineering	27	0	27	
Mowing & Landscape	48	1	49	(a)
Office of the Director	17	-1	16	(b)
Public Buildings	0	0	0	
Real Estate	5	0	5	
R-O-W & Stormwater Maintenance	160	4	164	(c)
Solid Waste Sanitation	7	0	7	
Traffic Engineering	33	1	34	(b)
	<u>297</u>	<u>5</u>	<u>302</u>	

- a) This position was moved from the Planning and Development Department.
- b) One position was moved from the Office of the Director to the Traffic Engineering Division.
- c) Four positions were transferred from Stormwater Services (S/F 461)

**COUNCIL AUDITOR'S OFFICE
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 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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PROPOSED DIVISIONAL HIGHLIGHTS:

PUBLIC WORKS EXPENSES	2016/17 Approved	2017/18 Proposed	% Change from FY 17	\$ Change from FY 17	
Engineering	2,598,298	2,611,279	0.5%	12,981	A
Mowing & Landscape	10,808,954	11,262,311	4.2%	453,357	B
Office of the Director	2,489,469	2,705,502	8.7%	216,033	C
Real Estate	760,114	829,923	9.2%	69,809	D
R-O-W & Stormwater	8,365,734	7,713,836	(7.8%)	(651,898)	E
Solid Waste Sanitation	1,355,550	1,320,638	(2.6%)	(34,912)	F
Traffic Engineering	15,953,245	16,814,664	5.4%	861,419	G
Department Total	<u>42,331,364</u>	<u>43,258,153</u>	2.2%	926,789	

- A** Engineering has increased a net \$12,981 primarily due to increases of:
- \$124,860 in Supervision Allocation costs due to less salary base allocated out of the Division to capital projects based on recent actuals.
 - \$102,178 for salaries mainly due to 5% increase effective October 1st.
- Offset by:
- \$76,355 in pension cost due to 2017 pension reform and election changes.
 - \$102,010 in computer system maintenance / security internal service charges related to application support requirements for a joint software solution.
- B** The Mowing Division's \$453,357 net increase is primarily due increases to:
- Contractual services (\$184,495) mainly due to additional tree maintenance contracts
 - General liability insurance related to increased claims (\$88,777).
 - Internal service charges:
 - Fleet vehicle replacement (\$48,676).
 - Fleet repairs and maintenance (\$42,202).
 - Fleet parts oil/gas (\$47,849).
 - Net salaries and benefits due to the addition of one position, an urban forester, netted against salary increases from collective bargaining and pension cost savings from pension reform and the group health contribution "holidays" (\$5,614).
- C** Office of the Director has increased a net \$216,033 primarily due to an increase of \$349,008 for computer systems maintenance/security – internal service allocation for the Customer User Fee System (CUFS) application project. This was offset by a net decrease of \$154,887 to salaries and benefits related to the reduction of one position, reduced pension costs from pension reform and the group health contribution "holidays." These are offset by the salary increases effective October 1st.
- D** Real Estate is increasing a net \$69,809 primarily due to an increase in computer systems maintenance/security – internal service allocation of \$52,594 due to application services charges associated with the IT maintenance and upgrade of "ReSurplus" (Real Estate Surplus Application) and the PAMO (Property Asset Maintenance Optimization System). There was

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also a net increase of \$5,740 in salaries and benefits due to salary increases from collective bargaining and pension cost savings from pension reform and the group health contribution “holidays.”

- E** Right-of-Way & Stormwater Maintenance is decreasing \$651,898 primarily due to:
- A net decrease of \$337,849 in the salaries and benefit lines which is due to less pension cost due to pension reform, group health due to the contribution “holidays” and allocations of workers from Stormwater Services (S/F 461) including the transfer in of four (4) positions.
 - General liability insurance decreasing \$276,044 based on recent claims history.
 - Internal service charges decreasing by a net \$41,977 due to:
 - Radio allocation decreasing \$114,740 due to paying off debt associated with the purchase of P25 radios in FY16/17.
 - Fleet repairs maintenance decreasing \$57,184 due to a decrease in recent actual repairs and maintenance costs.
 - Fleet vehicle replacement increasing \$115,745 due to the full impact of FY16/17 replacements and partial year impacts for FY17/18 replacements.
- F** Solid Waste Sanitation is decreasing by \$34,912 primarily due to supervision allocation decreasing by \$59,728 and fleet vehicle replacement charges increasing by \$28,801 and \$12,010 related to a net decrease to salaries & benefits attributable to collective bargaining salary increases, pension reform impact on pension costs, and the five contribution “holidays” for health.
- G** Traffic Engineering is increasing a net \$861,419 primarily as a result of increases to:
- Professional and contractual services for maintenance of FDOT street and traffic lights to be consistent with the revised FY16/17 amount (\$876,439).
 - Insurance costs and premiums increased due to
 - one time loss deductible costs due to the Commonwealth building fire (\$84,019).
 - General liability insurance premiums due to recent claims history (\$77,675).
 - Net salaries and benefits due to salary increases from collective bargaining and pension cost savings from pension reform and the group health contribution “holidays” (\$27,921)
- Offset by:
- Other operating expenses decreasing as a result of electricity (utility bills) beginning to realize the savings due to the City wide LED streetlight conversion (\$352,601).

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2017/18 BUDGET
 PUBLIC WORKS
 STREET & HIGHWAYS 5-YEAR ROAD PROGRAM (S/F 141)**

PROPOSED BUDGET BOOK – Page # 38 - 39

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). Effective September 1, 2016 with the extension of the Local Option Gas Tax, the allocation of the 5th and 6th Cent Gas Tax between JTA and the City is split 50/50.

REVENUE:

1. State Shared Revenue:

- The budgeted amount of \$4,925,723 represents 50% of the 5th and 6th Cent Gas Tax revenues. (See recommendation) 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 \$231,742 due to a higher assumption on gasoline consumption.

2. Investment Pool/Interest Earnings:

- The decrease is due to no investment earnings being used to fund capital projects in FY 2017/18.

3. Transfers from Component Units:

- This budgeted amount represents the City's portion that is redistributed back from the fiscal agent to the City and is used to fund capital projects. The \$9,851,445 is composed of the City's portion of \$5,251,269 projected to be received from the fiscal agent (See recommendation) and the projected unbudgeted revenue of \$4,600,176 that will be received in this sub-fund for FY 2016/17.

EXPENDITURES:

1. Capital Outlay:

- The increase of \$9,502,192 represents the utilization of the Transfer from Component Units funds as described above. This funding will be used to fund a portion of the FY 2017/18 Capital Improvement Projects as noted below.

Project Title	FY 2017/18 Proposed
Roadway Safety Project - Pedestrian Crossings	\$ 21,895
Roadway Resurfacing	9,754,550
Railroad Crossings	75,000

Total \$ 9,851,445

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

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2. Grants, Aids & Contributions:

- The 50% of the 5th and 6th Cent Gas tax revenues is budgeted in accordance with the Interlocal agreement between the City and JTA. The funds are transferred to a fiscal agent for the payment of debt service and distribution to JTA. (See Recommendation)

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this subfund.

RECOMMENDATION:

We recommend increasing State Shared Revenues and Grants, Aids and Contributions by \$325,546 from \$4,925,723 to \$5,251,269 to be consistent with actions taken during the Finance Committee in Meeting 1. This has no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED 2017/18 BUDGET
PUBLIC WORKS
TREE PROTECTION FUND (S/F 15F)**

PROPOSED BUDGET BOOK – PAGE # 327 – 328

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:

Investment Pool/ Interest Earnings:

1. Investment Pool Earnings:

- This is an All-Years sub-fund and the proposed \$360,497 budgeted for FY 2017/18 is from accumulated investment earnings and will provide the source of funding for tree mitigation activities in FY 2017/18. The increase is directly related to passage of 2017-398-E which amends Municipal Code Section 111.760 to allow such funds to be used to pay the salary and benefits of one City Arborist position and Public Works Department increased funds in 2017/18 for private property tree removal service.

EXPENDITURES:

Public Works

1. Salaries:

- The \$37,482 is directly related to adding an arborist as discussed above.

2. Pension Costs:

- The \$4,498 directly related to the addition of one employee.

3. Employer Provided Benefits:

- The \$10,017 is directly related to the addition of one employee.

4. Insurance Costs & Premiums:

- The \$156 is directly related to the addition of one employee.

5. Other Operating Expenses:

- The \$38,594 increase is directly related to the Public Works Department increasing overall tree maintenance in 2017/18 since the line item is directly tied to being no more than 25% of the amount budgeted there. See recommendation below.

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TREE PROTECTION FUND (S/F 15F)**

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SERVICE LEVEL CHANGES:

The City will now have oversight and guidance on the planting of trees and other activities directly supporting planting projects for Public Works.

EMPLOYEE CAP CHANGES:

The employee cap is increasing by one based on the passage of Ordinance 2017-398-E which authorized the addition of an arborist.

RECOMMENDATION:

We recommend increasing Trust Fund Authorized expenditures by \$50,000 since the Public Works Department budget has \$1,433,377 budgeted for tree maintenance and this fund can match 25% (\$358,344) while only \$308,344 is budgeted. This will be offset by an increase in investment pool earnings. This will have no effect on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
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MAYOR'S PROPOSED FY 2017/18 BUDGET
BEACH EROSION – LOCAL (S/F 1F4)**

PROPOSED BUDGET BOOK – Page # 329 – 330

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 46.89% 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 to begin in or about 2021.

This is an "all years" subfund.

REVENUE:

1. Transfers from Other Funds:

- The Transfer from Other Funds of \$450,000 is an interfund transfer from the General Fund/General Services District (S/F 011) as part of the local-share obligations.

EXPENDITURES:

1. Cash Carryover:

- This represents the City contribution to build up reserves to cover future beach renourishment costs.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this Sub-fund.

RECOMMENDATION:

None.

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SOLID WASTE DISPOSAL (S/F 441)**

PROPOSED BUDGET BOOK PAGE - # 333 – 335

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:

1. Charges for Services:

- The \$1,582,733 increase is primarily due to:
 - Non-residential franchise fees from commercial haulers due to increased reported fees of \$966,649 as the result of Council Auditor Report #793, commercial growth based on actuals and the addition of one new franchise.
 - Net solid waste user fees are increasing by \$438,244 based on actuals and current growth.
 - Projected growth in commercial and residential tonnage increasing tipping fees of \$400,114 and \$195,339 respectively.
- These are offset by decreases of \$239,898 in beaches/Interlocal tipping fees based on current actuals and \$210,596 lowered City department solid waste disposal fees based on recent actuals.

2. Revenue from City Agencies – Allocations:

- The increase of \$16,095 is due increased litter and illegal dumping tons taken to Trail Ridge landfill.

3. Investment Pool/Interest Earnings:

- The amount represents anticipated interest earnings for FY 18 based on projected available cash and the interest rate projected by the Treasury Division.

4. Miscellaneous Revenue:

- The decrease of \$6,650 is primarily due to a projected decrease of \$4,250 from Sale of Recyclable Products recovered from the residential collection due to decreased value of tonnage recovered at the materials recovery facility (MRF).

5. General Fund Loan:

- The \$3,058,842 represents a loan from the General Fund – GSD required to balance revenues and expenses.

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PUBLIC WORKS
SOLID WASTE DISPOSAL (S/F 441)**

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EXPENDITURES:

1. Salaries:

- The net increase of \$168,099 is primarily due to increases of \$146,604 in permanent and probationary salaries and \$39,050 in salaries overtime due to salary increases effective October 1st related to collective bargaining. This is offset primarily by reductions of \$10,000 in part time salaries based on actuals and \$5,138 in special pay – pensionable.

2. Salary & Benefit Lapse:

- The \$115,812 lapse reflects anticipated average turnover and estimated vacancies within the division.

3. Pension Costs:

- The \$276,123 decrease is mainly the result of the reduced contribution for the City's defined benefit pension plans of \$325,968 as a result of the 2017 pension reform. This was slightly offset by increased participation in the defined contribution pension plan (\$49,540).

4. Employer Provided Benefits:

- The decrease of \$109,078 is primarily due to decreases of \$188,564 for health insurance as a result of the five contribution "holidays" proposed for the City and participants in the plan. This was partially offset by an increase of \$75,894 in workers compensation insurance costs.

5. Internal Service Charges:

- The net increase of \$278,544 is primarily due to an increase of \$505,949 in fleet vehicle replacement allocation due to vehicle additions in FY 2016/17 combined with proposed additions in FY 2017/18 offset by a reduction of \$192,803 in fleet parts/oil/gas due to continued savings in fuel costs.

6. Insurance Costs & Premiums:

- The increase of \$29,164 is due to unfavorable claims experience in recent years.

7. Professional and Contractual Services:

- The net increase of \$4,658,758 is primarily due to
 - An increase of \$2,196,921 due to a new contract for recycling that requires us to pay for the processing of recycled materials at the materials recovery facility.
 - An increase of \$1,799,931 to address the increases of the most recent Hauler Contract rate review and to address added Bulky Trash pickup in two of the four service areas.
 - An increase of \$646,907 for the Trail Ridge Landfill disposal operations contract with Waste Management for landfill operations as a result of increased projected tons and a slight CPI adjustment to the contract rate per ton for disposal.

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SOLID WASTE DISPOSAL (S/F 441)**

PROPOSED BUDGET BOOK PAGE - # 333 – 335

8. Other Operating Expense:

- The net increase of \$865,382 is primarily due to increases of \$636,581 in additional landfill charges due to increased projected tons and increased yard trash processing costs and \$244,992 in miscellaneous services and charges due to increased cost for the treatment of landfill leachate.

9. Supervision Allocation:

- This represents administrative cost housed within Solid Waste Disposal which is allocated to General Fund/General Services District (S/F 011) activities.

10. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

11. Contingencies:

- The proposed contingency of \$472,977 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

12. Debt Management Fund Repayments:

- The \$973,187 increase reflects the division capital projects interest and principal.

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no changes to the cap.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK- PAGE # 336 – 337

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:

1. Charges for Services:

- Internal and external host fees are proposed to increase by \$1,440 based upon projected increase in Class I tonnage at Trail Ridge landfill. Class III tonnage is projected flat for FY 2017/18.

2. Investment Pool / Interest Earnings:

- Investment earnings are expected to decrease by \$9,316 based on projected available cash and the interest rate projected by the Treasury Division.

3. Transfers from Fund Balance:

- The Transfer from Fund Balance is the amount necessary to balance revenues and expenses.

EXPENDITURES:

1. Internal Service Charges:

- OGC legal costs increased by \$14,421 based on recent actuals.

2. Professional and Contractual Services:

- Contractual services for mowing arranged through the Mowing Division decreased \$1,000 based on actuals.

3. Other Operating Expenses:

- The decrease of \$4,200 is primarily due to reductions in repairs and maintenance and miscellaneous services and charges based on recent activity.

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.

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PUBLIC WORKS
LANDFILL CLOSURE (S/F 443)**

PROPOSED BUDGET BOOK – PAGE # 338 – 340

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:

1. Charges for Services:
 - Internal and external host fees are proposed to increase by \$27,527 based upon projected increase in Class I and Class III tonnage. See our recommendation below.
2. Investment Pool / Interest Earnings:
 - Investment earnings are expected to be \$0 based on projected available cash.

EXPENDITURES:

1. Salaries:
 - The \$17,593 increase is due to anticipated pay increases to be effective October 1st related to collective bargaining and increase in the allocation of personnel expenses of employees within Solid Waste (SF 441) who perform post closure duties at the East and North Landfills because of FDEP requirement.
2. Pension Costs:
 - The \$10,820 decrease is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.
3. Employer Provided Benefits:
 - The \$1,789 decrease is primarily due to a decrease in Group Hospitalization Insurance of \$5,353 as a result of the five contribution "holidays" proposed for the City and participants in the plan. This is partly offset by an increase in Workers Compensation Insurance of \$3,418.
4. Internal Service Charges:
 - The decrease of \$1,752 is primarily due to reduced utility allocation for building related costs, lower building maintenance costs and computer system allocated within the subfund.
5. Other Operating Expenses:
 - The net increase of \$253,196 is driven by an increase of \$331,819 in miscellaneous services and charges for landfill leachate disposal due to a cost of service increase from the vendor offset by a decrease of \$77,432 in repairs and maintenance based on actuals.

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LANDFILL CLOSURE (S/F 443)**

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6. Cash Carryover:

- No cash carryover is required for FY 2017/18.

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 five (5) positions from Solid Waste Disposal Operations that perform duties related to landfill closure.

RECOMMENDATION:

We recommend reducing external host fees by \$15,647 to reflect the same tonnage as other sub funds. This will be offset with a decrease to the miscellaneous services and charges. This will have no impact on Special Council Contingency.

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SOLID WASTE FACILITIES MITIGATION (S/F 445)**

PROPOSED BUDGET BOOK – Page # 341 – 342

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 Teye' Brown Regional Park Improvement Trust fund.

REVENUES:

1. Charges for Services:

- The \$189,000 represents a Host Fee of \$0.25 times the projected tonnage of 756,000 for FY 2017/18 at the landfill.

2. Investment Pool / Interest Earnings:

- Investment Pool Earnings of \$4,354 is proposed to be flat for FY 2017/18 based on projected available cash and the interest rate projected by the Treasury Division.

EXPENDITURES:

1. Cash Carryover:

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

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

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SOLID WASTE FACILITIES MITIGATION CLASS III (S/F 446)**

PROPOSED BUDGET BOOK – PAGE # 343 – 344

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:

1. Charges for Services:

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

2. Investment Pool / Interest Earnings:

- Investment Pool Earnings of \$3,424 is proposed to be flat for FY 2017/18 based on projected available cash and the interest rate projected by the Treasury Division.

EXPENDITURES:

1. Cash Carryover:

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

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

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SOLID WASTE MITIGATION CAPITAL PROJECTS (44I)**

PROPOSED BUDGET BOOK – # 81 – 82

BACKGROUND:

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

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

REVENUES:

1. Charges for Services:

- The \$405,126 is the amount of host fee revenue needed to cover the FY 2017/18 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

EXPENDITURES:

1. Transfer to Other Funds:

- The \$405,126 is the City's cost to support the operating cost of a contract with Northeast Florida Equestrian Society to run the Equestrian Center. This category shows the funding flowing from this fund to the Equestrian Center fund (S/F 4F5).

EMPLOYEE CAP CHANGES:

There are no employees associated with this subfund.

RECOMMENDATION:

None.

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VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

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STORMWATER SERVICES BACKGROUND:

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

REVENUES:

NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES:

1. General Fund Loan:

- The \$2,329,009 loan from the General Fund - GSD (SF 011) is needed to balance revenues and expenditures. See recommendation below.

PUBLIC WORKS:

2. Charges for Services:

- The overall increase of \$421,923 in Stormwater user fees is primarily based on actual collections.

EXPENDITURES:

NEIGHBORHOODS:

The Environmental Quality Division (EQ) within the Neighborhoods Department 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 2016-347-E on June 14, 2016, approving an inter-local agreement with the Florida Department of Transportation (FDOT) and appropriating grant funding through May 31, 2021. The grant is funding the Federal mandated National Pollutant Discharge Elimination System (NPDES) monitoring plan for the Municipal Separate Storm Sewer System (MS4) permit 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 and Neighborhoods are requesting \$400,000 and as a result of the FDOT grant, EQ is able to reduce its budget for these line items.

1. Salaries:

- The net decrease of \$2,086 is due to a decrease to special pay of \$2,993 resulting from turnover slightly offset by an increase of \$907 mainly due to the 5% salary increases

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STORMWATER SERVICES (S/F 461)**

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effective October 1st and one technician position reclassified which caused a slight adjustment to the related salaries.

2. Pension Costs:

- The decrease of \$7,739 is mainly the result of the reduced contributions for the City's defined benefit pension plans as a result of the 2017 pension reform.

3. Employer Provided Benefits:

- The net \$5,322 decrease for health insurance is mainly the result of the five contribution "holidays" proposed for the City and participants in the plan. Also workers compensation is decreasing by \$2,136 due to recent claims history in the area.

4. Internal Service Charges:

- The decrease of \$412 is primarily due to a reduction in computer system maintenance / security due to reduced direct bill cellphone charges.

5. Professional and Contractual Services:

- The increase of \$4,012 is due to incorrectly including a portion of a contract that is funded by the FDOT NPDES/MS4 Permit Grant as seen on schedule B1a. See recommendation below which will eliminate the increase.

6. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES:

1. Contingencies:

- The proposed contingency amount of \$214,522 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

2. Transfers to Other Funds:

- The \$10,000,000 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.

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VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

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3. Banking Fund Debt Repayment:

- This reflects the necessary principal and interest on outstanding Stormwater Service debt issued after FY 2007/08.

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 Medicare Tax for the part-time employees.

3. Other Operating Expenses:

- The \$10,952 provides for various supplies and a local mileage reimbursement for travel within the county.

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

1. Salaries:

The net salaries increase of \$373,726 is mainly the result of the 5% salary increase effective October 1st. Additionally there is a slight increase as a result of the net effect of

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STORMWATER SERVICES (S/F 461)**

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the change in the time allocation of mowing and stormwater maintenance personnel time spent on General Fund/GSD and the Stormwater Services (S/F 461) activities.

2. Pension Cost:
 - The decrease of \$372,051 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.
3. Employer Provided Benefits:
 - The net decrease of \$156,837 is primarily due to a decrease of \$178,435 in group hospitalization insurance as a result of the five contribution "holidays" proposed for the City and participants in the plan. This was partially offset by increases in Medicare tax of \$8,513, workers compensation insurance based on the latest actuarial report of \$7,216 and prepaid legal program of \$5,500.
4. Internal Service Charges:
 - The net increase of \$176,082 is mainly due to increases of \$141,657 in fleet vehicle replacement charges which is attributable to the FY 2016/17 approved and FY 2017/18 proposed purchases of equipment, \$45,934 in fleet repairs maintenance and \$18,884 in fleet parts/oil/gas. This is mainly offset by a decrease of \$43,501 in computer system maintenance / security due to reduced costs for application maintenance and application projects.
5. Insurance Costs and Premiums:
 - The \$115,579 increase is based on actuary projections combined with recent claims history.
6. Professional and Contractual Services:
 - The decrease of \$49,500 is primarily due to a slight reduction in ditch rehabilitation based on recent actuals for this activity.
7. Other Operating Expenses:
 - The net increase of \$50,800 is primarily due to increased cost for repair and maintenance based on actuals for metal culverts and necessary quantities of quikrete, sand and crushed stone.
8. Indirect Cost
 - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

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VARIOUS DEPARTMENTS
STORMWATER SERVICES (S/F 461)**

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SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

There is a net decrease of (4) four authorized positions as a result of transferring four positions to the General Fund/General Services District (S/F 011) from Stormwater Services (S/F 461).

RECOMMENDATION:

The amount required for professional services was over budgeted for Stormwater Services – Environmental Quality by \$4,012. We recommend reducing professional services and charges by \$4,012 and then reducing the loan from the General Fund/General Services District by \$4,012. This will have a positive impact of \$4,012 to Special Council Contingency.

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PUBLIC WORKS
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

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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 operation, maintenance, security, and utilities. FY 2011/18 proposed budget is the fifth year of utilizing the internal service fund.

REVENUES:

1. Charges for Service:
 - The \$45,809,211 reflects the total proposed charge for building maintenance, security, and utilities from all users directly related to the budgeted expenditures in this sub-fund net of other offsetting revenue.
2. Investment Pool / Interest Earnings:
 - Investment Pool Earnings is decreasing \$38,968 based on projected available cash and the interest rate projected by the Treasury Division.
3. Miscellaneous Revenue:
 - The \$328,828 is from non-city tenant revenue based on existing leases in the Ed Ball building and the Courthouse. The \$20,920 decrease is primarily due to the loss of a tenant within the Ed Ball building. Per the Department there are now two spaces at the Ed Ball Building ready for prospective tenants to be found.
4. Transfers from Retained Earnings:
 - The \$250,000 is intended to be used to establish an "emergency fund" to address unanticipated repairs, requests, or emergency issues as they arise throughout the fiscal year. The use of these funds will require approval from the Chief Financial Officer or the Chief Administrative Officer.

EXPENDITURES:

1. Salaries:
 - The net increase of \$57,382 is primarily due to \$68,448 in anticipated pay increases to be effective October 1st related to collective bargaining which is being somewhat offset by a \$11,530 decrease in estimated leave rollback/sellback costs.
2. Salary & Benefit Lapse:
 - The \$33,859 lapse reflects anticipated average turnover and estimated vacancies within the division. The significant decrease in the lapse is due to a change in the FY2017/18 base cost which excludes defined benefit pension costs.

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3. Pension Costs:

- The \$168,557 decrease is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

4. Employer provided Benefits:

- The net \$38,540 decrease in benefits is primarily due to a \$75,526 decreases in group hospitalization insurance mainly the result of the five contribution "holidays" proposed for the City and participants in the plan. This was partially offset by an increase of \$35,811 in workers compensation.

5. Internal Service Charges:

- The \$709,942 net decrease is primarily due to a decrease of \$930,187 in utilities allocation to the buildings based on a decrease in prior years actual cost and a reduction of \$152,610 for guard service/security system monitoring due to lower costs after the alarm service was re-bid. These were offset primarily by a \$161,247 increase to building maintenance costs allocated within the subfund due actual prior year building costs, an increase of \$145,686 in computer system maintenance / security due to project cost for application services and an increase of \$54,623 in fleet vehicle replacement due to prior year and current year purchases.

6. Professional and Contractual Services:

- The net decrease of \$98,345 is due to a decrease of \$195,628 in alarm service resulting from a vendor change. These are offset by increases of \$48,722 for security / guard service due to an estimated cost increase when the contract is rebid in FY 2017/18, contractual services-cleaning/janitor of \$23,547 due to contract cost expected to increase after being rebid in FY 2017/18, in professional services of \$14,000 to install new ID badge card readers at various locations and \$9,878 in contractual services – downtown core as a result of current actuals.

7. Other Operating Expenses:

- The net decrease of \$2,623 is primarily due to:
 - Water & Sewer decreasing by \$594,974 based on average consumption.
 - Chilled Water (a/c system) decreasing by \$253,411 based on current average usage.
- These are partially offset by:
 - An increase of \$379,314 for repairs and maintenance mainly attributable to:
 1. \$250,000 for emergencies that can occur; however, as stated, these fund will need Finance Director (or higher) approval before spending.
 2. \$100,000 for continual need for repairs at the pretrial detention building due to inmate damage.
 - An increase of \$299,893 in electricity (utility bills) based on current average consumption.

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COMMENTS AND RECOMMENDATIONS
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PUBLIC WORKS
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

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- An increase of \$184,000 in building repair maintenance and supplies and materials for HVAC, plumbing, electrical, carpet, and painting.

8. Intra-Departmental Billing:

- The \$36,000 is for billings from the Fire and Rescue Department for fire inspections at City buildings.

9. Capital Outlay:

- The \$20,002 in FY 2017/18 is to continue to purchase Automated External Defibrillators (AED) in City facilities without AEDs per the request of JFRD and Risk Management.

10. Indirect Cost:

- The \$1,466,205 is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

11. Contingencies:

- The proposed contingency amount of \$292,339 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

12. Transfers To Other Funds

- The \$2,966,257 is the debt to be paid from the General Fund – GSD (S/F 011) for the Haverty building debt allocation and the Ed Ball building build-out allocation. This represents a transfer from this fund to the General Fund – GSD for the debt service costs.

CAPITAL OUTLAY CARRYFORWARD:

There are two items on the capital carryforward schedule for this area.

- City Facilities - \$53,357
- Yates Building - \$77,927

SERVICE LEVEL CHANGES:

There are no significant service level changes to the budget.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

The department requests the Yates Building Capital Outlay carryforward be removed due to it no longer being needed. This has no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
NEIGHBORHOODS
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – Page # 218 – 220

BACKGROUND:

The Neighborhoods Department includes the Animal Care & Protective Services, Municipal Code Compliance, Housing & Community Development, Environmental Quality, Mosquito Control, and Office of the Director Divisions. Within the Office of the Director, activities include the Call Center (630-CITY), Fight Blight Awareness Campaign and the Office of Neighborhood Services.

REVENUE:

1. Charges for Services

- The net decrease of \$16,308 is mainly due to the inclusion of \$57,083 in allowance for bad debts associated with the Environmental Quality Division charges and services (see recommendation two (2) below). This decrease is somewhat offset by increases of \$20,000 in siltation inspection fees, \$11,550 in air pollution application fees, and \$10,050 in water conservation well permit fees due to increased activity within the Environmental Quality Division.

2. Fines and Forfeits

- The increase of \$12,848 is due to an increase in civil fines and penalties in the Municipal Code Compliance Division due to an increase in activity.

3. Miscellaneous Revenue

- The increase of \$11,282 is due to an increase in miscellaneous sales and charges in the Municipal Code Compliance Division based on recent activity levels.

EXPENDITURES:

1. Salaries

- The increase of \$679,298 is primarily due to the anticipated pay increases, effective October 1st, related to the recently approved collective bargaining agreements. Also included in the increase is the net addition of (5) five positions to the Animal Care & Protective Services Division, of which (4) four are proposed, along with other salary increases.

2. Pension Costs

- The net decrease of \$556,860 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform. That decrease is partially offset by an increase in the defined contribution plan costs due to all new employees starting October 1 being placed in the plan as well as the increased employer match.

3. Employer Provided Benefits

- The decrease of \$240,629 is primarily due to a \$319,340 decrease for health insurance which is the result of the (5) five contribution "holidays" proposed for the City and

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MAYOR'S PROPOSED FY 2017/18 BUDGET
NEIGHBORHOODS
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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participants in the plan. This decrease is partially offset by a \$59,858 increase in workers compensation insurance due to a general increase in costs and the addition of the (5) five positions in the Animal Care & Protective Services Division.

4. Internal Service Charges

- The net increase of \$294,654 is primarily due to increases of \$138,268 in IT system development related to the Mosquito Control Management System, \$126,970 in fleet vehicle replacement for the full purchase of (3) three vehicles for the new employees within the Animal Care & Protective Services Division, and \$118,850 in OGC legal fees which is based on actual usage. These increases are partially offset by a decrease of \$131,368 in computer system maintenance/security charges due to a reduction in application maintenance and projects for various systems within the Animal Care & Protective Services, Municipal Code Compliance and Mosquito Control Divisions.

5. Professional and Contractual Services

- The net decrease of \$408,501 is due to the removal of \$460,000 in funding for demolition and abatement of private nuisance property related to the foreclosure registry within the Municipal Code Compliance Division. Funding for these services will be appropriated through separate legislation. This decrease is partially offset by an increase of \$50,501 in consulting services for the Animal Care & Protective Services Division.

6. Other Operating Expenses

- The increase of \$34,710 is primarily due to an increase of \$20,994 in travel expenses due to additional lodging costs for the Municipal Code Compliance Division's annual certification training and \$10,001 in chemical and drugs for the Animal Care & Protective Services Division.

7. Grants, Aids and Contributions

- The \$400,000 budgeted in subsidies and contributions is for the Local Initiatives Support Corporation (LISC) program, paid out of the Office of the Director. Previously, this expense was paid out of the Jacksonville Journey (S/F 019). This program is focused on reducing crime havens through real estate development, community building and community engagement efforts.

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 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2017/18 BUDGET
 NEIGHBORHOODS
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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DIVISION CHANGES:

Division	FY 2016/17 Adopted	FY 2017/18 Proposed	Change	
Animal Care & Protective Services	\$ 3,470,404	\$ 3,823,996	\$ 353,592	(A)
Environmental Quality	2,923,464	3,002,607	79,143	(B)
Housing & Community Development	-	64,697	64,697	(C)
Mosquito Control	2,089,977	2,035,513	(54,564)	(D)
Municipal Code Compliance	6,544,237	6,076,603	(467,634)	(E)
Office of Director	4,144,933	4,378,056	233,123	(F)
Department Total	\$ 19,173,015	\$ 19,381,472	\$ 208,457	

- A. The increase of \$353,592 in the Animal Care & Protective Services Division is primarily due to a total increase of \$324,359 in salaries, mainly due to the recently approved collective bargaining agreements and the addition of (5) five new position to the Division. Also the Division has an increase of \$77,857 in fleet vehicle replacement for the full purchase of (3) three new vehicles and an increase of \$65,601 in consulting services with Canine Aggression, LLC. These increases are being offset by a decrease of \$143,484 in computer systems maintenance and security due to a reduction in application maintenance and projects associated with various systems.
- B. The increase of \$79,143 in the Environmental Quality Division is primarily due to a \$101,446 increase in building cost – Ed Ball due to a change in how the building cost is allocated across the different divisions within the Neighborhoods Department. There is also an increase of \$84,189 in computer system maintenance and security for maintenance and projects related to surface water pollution control and ground water resource management. These increases are being offset by a net decrease of \$137,180 in pension costs as a result of the 2017 pension reform.
- C. The increase of \$64,697 in the Housing & Community Development Division is due to the inclusion of building cost – Ed Ball resulting from a change in how the building cost is allocated across the different divisions within the Neighborhoods Department.
- D. The decrease of \$54,564 in the Mosquito Control Division is primarily due to a net decrease of \$85,172 in total pension costs as a result of the 2017 pension reform. This is being partially offset by an increase of \$35,751 in total salaries, which is mainly due to increases brought about by the recently approved collective bargaining agreements.
- E. The decrease of \$467,634 in the Municipal Code Compliance Division is primarily due to the removal of funding for demolition and abatement of private nuisance property related to the foreclosure registry.

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NEIGHBORHOODS
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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F. The increase of \$233,123 is mainly due to an increase of \$400,000 in subsidies and contributions which was moved over from the Jacksonville Journey (S/F 019). There is also an increase of \$219,401 in computer system maintenance and security charges for the CARE and Permit and Land Use Management systems and an increase of \$82,848 in salaries which is mainly due to increases brought about by the recently approved collective bargaining agreements. These increases are being offset by decreases of \$320,782 in building cost – Ed Ball due to a change in how the building cost is allocated across the different divisions within the Neighborhoods Department and \$173,986 in total pension costs as a result of the 2017 pension reform.

CAPITAL OUTLAY CARRYFORWARD:

The Department requested a capital outlay carry over of \$800,000 for the purchase of a new helicopter. This represents the \$800,000 appropriated for the FY 2016/2017 purchase, in accordance with ORD 2016-572-E.

SERVICE LEVEL CHANGES:

No significant service level changes.

EMPLOYEE CAP CHANGES:

The authorized cap is increasing by (5) five. All of these positions are being added to the Animal Care and Protective Services Division.

- One (1) position transferred from the Finance Department (General Fund/GSD S/F 011) during FY 2016/17, adding an ACPS Accounting Manager to the Division.
- Two (2) Animal Code Enforcement Officers are proposed to be added.
- Two (2) Veterinary Technicians are proposed to be added.

RECOMMENDATIONS:

1. The Environmental Quality Division has experience a sustained increase in activity levels, partly due to an increase in construction. As such, we recommend that budgeted revenues for siltation inspection fees and water conservation well permits be increased to match these activity levels. The recommended increases are \$30,000 in each revenue, to \$450,000 and \$242,550, respectively. This recommendation would have a \$60,000 positive impact to the Special Council Contingency.
2. We recommend that the allowance for bad debts be eliminated. The activity in the associated revenue account does not warrant the necessity for an allowance account of this magnitude and the negative activity in this account is not impactful to the budget. This recommendation would have a \$57,083 positive impact to the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
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MAYOR'S PROPOSED FY 2017/18 BUDGET
NEIGHBORHOODS
MOSQUITO CONTROL (S/F 012)**

PROPOSED BUDGET BOOK – Page # 221-222

BACKGROUND:

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 2017/18 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE:

1. Intergovernmental Revenue:
 - The decrease of \$4,301 is due to a decrease in funding being provided by the Florida Department of Agriculture and Consumer Services.
2. Investment Pool/Interest Earnings:
 - The decrease of \$1,675 is to bring the budgeted revenue in line with current year actuals.
3. Miscellaneous Revenue:
 - The decrease of \$1,058 is due to this revenue no longer being generated.

EXPENDITURES:

1. Other Operating Expenses:
 - The expenses are contingent on available revenue; therefore, the decrease of \$7,034 is due to the decrease in revenue. This will result in slightly less funds being available for repairs and maintenance supplies and other operating supplies.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no authorized positions or part-time hours in this subfund.

RECOMMENDATION:

None.

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MAYOR'S PROPOSED FY 2017/18 BUDGET
NEIGHBORHOODS
AIR POLLUTION TAG FEE (S/F 121)**

PROPOSED BUDGET BOOK – Page 223-224

BACKGROUND:

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

REVENUE:

1. State Shared Revenue:

- The decrease of \$9,521 is primarily due to a decrease in anticipated revenue from auto license air pollution control fees to better reflect actual revenues.

2. Investment Pool/Interest Earnings:

- The decrease of \$2,522 is based on anticipated earnings contingent upon the available cash balance and the projected interest rate.

3. Transfers from Fund Balance:

- The increase of \$75,623 is primarily due to an increase in funds needed to cover budgeted expenditures over projected revenue in FY 2017/18.

EXPENDITURES

1. Salaries:

- The net increase of \$19,962 is primarily due to pay increases due to the recently approved collective bargaining agreements. Also there was an increase of \$1,937 in special pay – pensionable which is driven by employee's years of service with the City, and an increase of \$1,200 in special pay for hazard pay.

2. Pension Costs:

- The decrease of \$26,319 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

3. Employer Provided Benefits:

- The decrease of \$9,382 is primarily due to a decrease of \$16,738 in health insurance which is mainly the result of the five contribution "holidays" proposed for the City and participants in the plan. This is offset by an increase of \$7,084 in Workers Compensation due to a change in risk ratings.

4. Internal Service Charges:

- The increase of \$8,002 is primarily due to an increase of \$5,948 in computer systems maintenance/security – IS allocation which is mainly due to IT service desk charges, and an increase of \$1,043 in fleet vehicle replacement allocation to include payments for the full FY 2017/18 year for a vehicle that was purchased in FY 2016/17.

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AIR POLLUTION TAG FEE (S/F 121)**

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5. Other Operating Expenses:

- The net increase of \$36,651 is due to an increase in repairs and maintenance. These funds will be spent on repairing and replacing Air Monitoring Trailers.

6. Capital Outlay:

- The decrease of \$31,630 is due to a decrease in specialized equipment because of a reduced need for this expense in FY 2017/18.

7. Indirect Costs:

- This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

8. Contingencies:

- The proposed contingency amount of \$31,584 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

None

RECOMMENDATION:

None

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NEIGHBORHOODS
AIR POLLUTION EPA (S/F 127)**

PROPOSED BUDGET BOOK – Page 226-227

BACKGROUND:

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

REVENUE:

1. Intergovernmental Revenue:

- The decrease of \$72,000 is to better align with anticipated revenue in the federal match for the Air Pollution EPA grant FY 2017/18. In FY 16/17, the proposed revenue was higher due to an anticipated one time additional funding that is not expected again this year.

2. Investment Pool/Interest Earnings:

- The decrease of \$3,100 is based on anticipated earnings contingent upon the available cash balance and the projected interest rate.

3. Transfers From Other Funds:

- The amount of \$424,273 represents a transfer from the General Fund/General Service District (S/F 011), which is the City's required match for the Air Pollution Control EPA Grant.

EXPENDITURES:

1. Salaries:

- The net decrease of \$9,125 is primarily due to positions being filled at lower rates.

2. Pension Costs:

- The decrease of \$60,987 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.

3. Employer Provided Benefits:

- The net increase of \$14,986 is primarily due to an increase of \$11,261 in workers compensation insurance due to a change in the risk ratings, and an increase of \$2,138 in group hospitalization insurance due to election changes that are offset by the five contribution “holidays” proposed for the City and participants in the health care plan.

4. Internal Service Charges:

- The net increase of \$6,804 is primarily due to an increase of \$3,891 in fleet vehicle replacement allocation to include payments for the full FY 2017/18 year for a vehicle that was purchased in FY 2016/17, and an increase of \$3,064 in computer systems

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NEIGHBORHOODS
AIR POLLUTION EPA (S/F 127)**

PROPOSED BUDGET BOOK – Page 226-227

maintenance/security–IS allocation due to infrastructure services charges including Avaya Phone System, desktop support, and internet system costs.

5. Capital Outlay:

- The decrease of \$98,075 is due to the elimination of specialized equipment purchases in FY 2017/18.

6. Indirect Costs:

- This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

7. Contingencies:

- The proposed contingency amount of \$55,345 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

SERVICE LEVEL CHANGES:

None

EMPLOYEE CAP CHANGES:

None

COMMENT:

The EPA grant reimburses the Environmental Quality Division based on actual dollars spent. This means that the Department would not receive all of the expected revenue if a Contingency in this subfund exists.

RECOMMENDATION:

With agreement from the Department, we recommend that the funds in the contingency totaling \$55,345 be removed from this subfund and moved to the Air Pollution Tag Fee subfund (s/f 121) since both subfunds are able to be spent on air related activities. This will be offset by an increase of \$55,345 in Specialized Equipment within this subfund and a transfer from fund balance in Air Pollution Tag Fee (s/f 121). This will have no impact on Special Council Contingency.

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NEIGHBORHOODS
AMBIENT AIR MONITORING (S/F 128)**

PROPOSED BUDGET BOOK – # 228-229

BACKGROUND:

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

REVENUES:

1. Intergovernmental Revenue:

- The net decrease of \$4,162 is primarily due to a decrease in expected grant revenues from the Florida State Department of Environmental Protection. The Environmental Quality Division receives 80% of all asbestos-related activity fees collected in Duval County. This decrease better aligns with actual grant revenue received in prior years.

2. Investment Pool/Interest Earnings:

- The proposed \$3,905 represents the anticipated interest earnings FY 2017/18.

EXPENDITURES:

1. Other Operating Expenses:

- The net decrease of \$5,500 is primarily due to an elimination of \$3,200 in Clothing, Uniforms, and Safety Equipment and \$1,300 in Office Supplies-Other because the funding for these items is not needed.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions associated with this subfund.

RECOMMENDATIONS:

None

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NEIGHBORHOODS
HAZARDOUS WASTE PROGRAM (S/F 154)**

PROPOSED BUDGET BOOK – Page # 230-231

BACKGROUND:

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

REVENUE:

1. Charges for Services:
 - The increase of \$12,610 is primarily due to a decrease in the allowance for bad debts to align with actuals.
2. Investment Pool/Interest Earnings:
 - Investment Pool Earnings is decreasing \$4,270 based on projected available cash and the interest rate projected by the Treasury Division.
3. Transfers from Fund Balance:
 - This represents the amount of funds needed to cover proposed expenditures over projected revenue for FY 2017/18.

EXPENDITURES:

1. Salaries:
 - The increase of \$6,021 is due to a 5% increase in salaries consistent with the recently approved collective bargaining agreements. These increases are partially offset by savings due to employee turnover along with other salary increases.
2. Pension Costs:
 - The decrease of \$18,430 is mainly the result of the reduced contribution for the City's defined benefit pension plans as a result of the 2017 pension reform.
3. Employer Provided Benefits:
 - The increase of \$4,799 is mostly due to an increase of \$3,781 for Workers' Compensation Insurance caused by increased risk ratings and an overall increase in costs for the City. An increase to Group Health based on elections of employees was offset by the five contribution "holidays" to result in a net increase of \$585.
4. Internal Service Charges:
 - The increase of \$7,900 is mostly due to an increase of \$5,751 in fleet vehicle replacement allocation for payment towards a replacement vehicle.

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NEIGHBORHOODS
HAZARDOUS WASTE PROGRAM (S/F 154)**

PROPOSED BUDGET BOOK – Page # 230-231

5. Contingencies:

- The proposed contingency amount of \$18,983 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

RECOMMENDATION:

None.

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 NEIGHBORHOODS
 VETERINARY SERVICES (S/F 15G)**

PROPOSED BUDGET BOOK – Page #232 – 233

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an “all years” subfund which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

	FY 2016/17			FY 2017/18		
	FY 2016/17 All Years Adjustments	Approved before Adjustments	FY 2016/17 Approved	FY 2017/18 All Years Adjustments	Proposed Before Adjustments	Change Before Adjustments
REVENUE						
VETERINARY SERVICES						
Charges for Services	-	121,000	121,000	-	132,500	11,500
Fine and Forfeits	-	10	10	-	10	-
Miscellaneous Revenue	-	1,500	1,500	-	1,595	95
TOTAL REVENUE	-	122,510	122,510	-	134,105	11,595
EXPENDITURES						
VETERINARY SERVICE						
Professional and Contractual Services		85,000	85,000	-	70,001	(14,999)
Other Operating Expenses	(40,554)	78,064	37,510	(106,341)	170,445	92,381
TOTAL EXPENDITURES	(40,554)	163,064	122,510	(106,341)	240,446	77,382

REVENUE:

1. Charges for Service
 - The increase of \$11,500 is based on historical revenue.

EXPENDITURES:

1. Professional and Contractual Services
 - This amount was decreased by \$14,999 and moved into other operating expenses.
2. Other Operating Expenses:
 - The net increase of \$92,381 is mainly due to an increase in chemical and drugs because of the movement of expenses mentioned above and an increase in animal intake needs.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

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 NEIGHBORHOODS
 SPAY AND NEUTER TRUST FUND (S/F 1H2)**

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BACKGROUND:

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an “all years” sub-fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

	FY 2016/17 Budget Office All Years Adjustments	FY 2016/17 Approved Before Adjustments	FY 2017/18 Proposed	Change
REVENUE				
Charges for Services	-	632,725	736,928	104,203
Fine and Forfeits	(7,245)	-	-	-
Miscellaneous Revenue	-	5,000	6,500	1,500
Transfers from Fund Balance	(22,613)	-	-	-
TOTAL REVENUE	(29,858)	637,725	743,428	105,703
EXPENDITURES				
Salaries	1,854	75,000	72,720	(2,280)
Pension Costs	(33,537)	6,000	10,710	4,710
Employer Provided Benefits	-	12,317	12,143	(174)
Internal Service Charges	(958)	1,759	1,617	(142)
Insurance Costs and Premiums	-	368	303	(65)
Professional and Contractual Service:	-	502,521	547,695	45,174
Other Operating Expenses	2,783	39,760	88,791	49,031
Contingency	-	-	9,449	9,449
TOTAL EXPENDITURES	(29,858)	637,725	743,428	105,703

REVENUE:

1. Charges for Services:
 - The net increase of \$104,203 is based on current year actuals.

EXPENDITURES:

1. Salaries:
 - The decrease of \$2,280 is a result of an all year’s adjustment where appropriated salary dollars from prior years remain unspent, but available. This adjustment

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SPAY AND NEUTER TRUST FUND (S/F 1H2)**

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combined with the proposed budgeted salaries is sufficient to pay the employee in this subfund.

2. Pension Costs:
 - The net increase of \$4,470 is mainly the result of increases to the defined contribution plan.
3. Professional and Contractual Services
 - The increase of \$45,174 is due to an annual increase in contracts with the Jacksonville Humane Society and First Coast No More Homeless Pets and additional funding towards Relief Veterinarians.
4. Other Operating Expenses:
 - The increase of \$49,031 is primarily due to a change in the budgeted appropriations for trust fund authorized expenditures. In FY 2016/17, a negative amount was used to balance this “all years” subfund, while the proposed budget includes no funding (\$0) for this line item in FY 2017/18.
5. Contingency:
 - The proposed contingency amount of \$9,449 is part of the overall pension reform reserves being set aside as funds to be available to offset future salary increases agreed to in the recently approved collective bargaining agreements.

SERVICE LEVEL CHANGES:

There are no service level changes.

EMPLOYEE CAP CHANGES:

There are 5,850 part time hours proposed to be added for FY 2017/18 (funding provided by Petco grant).

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2017/18 BUDGET
 NEIGHBORHOODS
 CODE ENFORCEMENT REVOLVING FUND (S/F 1L2)**

PROPOSED BUDGET BOOK – Page # 238 -239

BACKGROUND:

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

REVENUE:

Housing / Neighborhoods

1. Fines and Forfeits & Miscellaneous Revenue

- As of August 2, 2017, available revenues within this subfund totaled \$1,514,644. Of this amount, \$714,298 is proposed to be appropriated as part of the FY 2017/18 budget. This is an increase from FY 2016/17 due to having more available revenue at the time the budget was prepared. As of August 2, 2017, additional revenue of \$800,346 is available to appropriate.

EXPENDITURES:

Neighborhoods

1. Professional and Contractual Services

- The budgeted amount of \$494,410 will be used for maintenance, board-ups and demolition of private nuisance property. Previously these services were only paid out of the General Fund/GSD (S/F 011) Neighborhoods Department but the proposed budget includes activity in both this Subfund and the General Fund/GSD (S/F 011).

<u>Neighborhoods: Demolition & Nuisance Abatement</u>	FY 16/17 Approved	FY 17/18 Proposed
S/F 1L2 - Private Nuisance Property	\$ -	\$ 494,410
S/F 011 - Private Nuisance Property	403,826	403,826
S/F 011 - Foreclosure Registry	460,000	- **
	\$ 863,826 *	\$ 898,236

* During FY 2016/17, ORD 2017-145-E appropriated an additional \$845,250, within this Subfund, for Demolition & Nuisance Abatement.

** Funds for these activities are anticipated to be appropriated through separate legislation in FY 2017/18.

Public Works

1. Professional and Contractual Services

- The budgeted amount of \$514,590 will be used for mowing and tree removal/maintenance on private nuisance property. During FY 2016/17, ORD 2017-145-E appropriated an additional \$615,825 for mowing and \$263,925 for tree removal on private nuisance property.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
NEIGHBORHOODS
CODE ENFORCEMENT REVOLVING FUND (S/F 1L2)**

PROPOSED BUDGET BOOK – Page # 238 -239

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 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. Any additional grant funding that becomes available during the term of the grant or during any extension of the grant can be appropriated. These grants are not appropriated until a grant award has been received and MBRC approval of the Budget Revision is obtained. The Director of Finance is authorized to make the necessary accounting adjustments to reflect the actual grant revenues received without further Council approval.
- **Schedule B1-B:** Represents continuation grants that require a City match. Whichever is greater, an additional 10% appropriation or up to \$20,000 of grant match 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. The Director of Finance is authorized to make the necessary accounting adjustments to reflect the actual grant revenues received without further Council approval.
- **Schedule B1-C:** Represents Florida Inland Navigation District (FIND) grants. The match for the FIND grants will be appropriated by separate legislation.

RECOMMENDATIONS:

1. We recommend that the language in the bill concerning the B1a and B1b schedules include a requirement for a quarterly report to the Finance Committee of all grant amounts received during the quarter as approved in the Special Finance Committee on November 16, 2016.
2. We recommend that the language concerning the grants requiring a match be clarified that the additional appropriation cap be 10% or \$20,000, whichever is greater.
3. We recommend that part of the City's FIND match come from left over match funds from fiscal year 2015/16 in the amount of \$169,718. This will have a positive impact to Special Council Contingency.
4. We recommend that the Revised Schedules B1-A 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.
 - a) The Ryan White grant of \$6,000,000 on the B1-A schedule needs to be removed due to a conflict of interest with a Council Member. This grant will be appropriated through separate legislation (Bill 2017-509).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2017/18 BUDGET
STATE AND FEDERAL GRANT PROGRAM
SCHEDULES B1-A, B1-B & B1-C**

- b) The Air Pollution Tag Fee needs to be removed from the B1a Schedule since this is not really a grant and is included as part of the department's budget. The tag fees are deposited monthly by the Tax Collector.
- c) The Asbestos Program needs to be removed from the B1a Schedule since this is not really a grant is included as part of the department's budget. The department receives 80% of the fees collected and the Tax Collector deposits the funds collected every quarter.
- d) For the two Defense Infrastructure Grants concerning encroachment, the first sentence of both of the grant descriptions should be deleted. The site for the encroachment protection grant could change year to year.
- e) For the third Defense Infrastructure Grant description concerning road improvements needs to change and should read as, "Funding is utilized to help communities to make improvements to a military installation's surrounding area in order to positively impact its military value and the local community. Projects may range from encroachment mitigation to transportation and access".
- f) For the "Justice Assistance Grant (DAWN)" change the name to "Edward Byrne Memorial Justice Assistance Grant (JAG) Program – Local Solicitation" and increase the number of FTE positions from 3 to 4.
- g) Schedule B1c should include the index code for the City's match, which will be JXRS011FIND and RPCP331FIND.
- h) A project name on Schedule B1c needs to be corrected from "Mandarin Boat Ramp Dock and Extension" to "Mandarin Boat Ramp Dock Extension and ADA Kayak Launch" to correctly reflect the approved projects from Resolution 2017-112-A.

DISCUSSION POINT:

The language for the new B1c Schedule is not clear as to whether or not the FIND grants would need to come back to Council for appropriation. The B1b Schedule grants, which include a City match, do not have to go through Council for appropriation once approved through the budget. The budget ordinance allows the grants along with the City match to be appropriated when an award letter is received and subsequent approval by MBRC.

Schedule of FY18 Continuation Grants With No City Match

City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	Clay County Drug Court Enhancement	This project will provide effective treatment strategies to break the cycle of criminal behavior, substance abuse, and recidivism. Addressing identified gaps in services/resources available to Drug Court participants and reducing the pervasive, harmful, and costly impact of violence and trauma by integrating trauma-informed approaches.	\$322,280	\$0	\$0	0	0
Finance and Administration - Grants Compliance	US Department of Justice, Bureau of Justice Assistance	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation	This is a continuation grant that provides funding for programs designed and intended to reduce crime and improve public safety in Duval County.	\$500,000	\$0	\$0	4	5,200
Jacksonville Public Library	State of Florida/Department of State	Solicitation	Operational enhancements to all state libraries to include funds for additional material and non-capital improvements.	\$874,255	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$294,770	\$0	\$98,257	0	0
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$120,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$200,000	\$0	\$200,000	0	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.	\$52,487	\$0	\$0	0	0
Jacksonville Sheriff's Office	FDOT	24/7 Sobriety Monitoring Program Expansion	The grant will fund the 24/7 Sobriety Monitoring Program Expansion, which will include funding of one (1) part-time Program Coordinator/SPE and office supplies for program implementation and outreach.	\$17,843	\$0	\$5,948	0	1,300
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	COPS Matching Grant	Provides match funding towards the federal COPS Hiring Project, which will help offset the total cost off the 15 officers	\$250,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Criminal Justice Training	Continuation of funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes, for the 2018-2019 fiscal year (07/01/18 - 06/30/19).	\$200,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	The JSO is requesting of the project FY 17 JAG-C funds, including training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$106,607	\$0	\$0	1	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 to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$75,176	\$0	\$0	0	0

City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act (VOCA)	Continuation of one full-time victim advocate position, supplies, training, travel, and equipment to provide services to victims following an act of crime. Requested an additional full-time position for FY18.	\$130,628	\$0	\$32,657	2	0
JFRD - Emergency Preparedness	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
JFRD - Emergency Preparedness	Department 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.	\$204,706	\$0	\$201,604	0	0
JFRD - 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) and other hazards.	\$45,000	\$0	\$0	0	0
JFRD - 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.	\$132,551	\$0	\$0	0	0
JFRD - 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	\$118,000	3	0
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$3,575	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$200,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$300,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized to help communities to make improvements to a military's installation's surrounding area in order to positively impact its military value and the local community. Projects may range from encroachment mitigation to transportation and access.	\$200,000	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida Inc.	Defense Reinvestment Grant Program	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. Currently there are over 50,000 active duty military and defense employees in Duval County.	\$100,000	\$0	\$0	0	0

City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Provide 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.	\$200,000	\$0	\$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	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.	\$10,000	\$0	\$0	0	0
Neighborhoods - Environmental Quality	Dept 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.	\$286,463	\$0	\$0	2	0
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	This grant program manages 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.	\$1,300,000	\$0	\$0	22	5,200
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	The grant allows the division 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.	\$363,492	\$0	\$0	8	0
Neighborhoods - Environmental Quality	U.S. 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	1	0
Neighborhoods - 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	\$15,000	0	0
Neighborhoods - 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	\$300	0	0
Parks, Rec and Community Services	State Department of Elder Affairs/Elder Source	EHEAP	The EHEAP program is designed to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$135,081	\$0	\$0	0	1,300

City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Svcs - 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. Stipends are paid by the State.	\$2,000	\$0	\$0	0	0
Public Works - Construction Mgmt AND Neighborhoods - 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 Neighborhoods Departments.	\$400,000	\$0	\$0	0	0
Totals:				\$7,400,535	\$0	\$671,766	46	13,000

Schedule of FY18 Continuation Grants With A City Match

City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Grant shall be used for the following federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$136,776	\$20,516	\$0	\$20,516	\$0	0	0
Jacksonville Public Library	State of Florida, Department of State, Division of Library and Information Services	Library Services and Technology Act Grant	Opportunity Works @ JPL project - aimed at adult and adult digital literacy career development and soft skills.	\$73,767	\$24,733	\$0	\$24,733	\$0	3	1,200
Jacksonville Sheriff's Office	Department of Justice	COPS Hiring Grant	To hire 15 new sworn law enforcement officers.	\$625,000	\$332,713	\$0	\$332,713	\$0	15	0
JFRD - Emergency Preparedness	Federal Emergency Management Agency (FEMA)	Assistance to Firefighters Grant (AFG)	Funds to provide Health and Wellness equipment as well as train the trainer courses.	\$725,200	\$65,927	\$0	\$65,927	\$0	0	0
JFRD - 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	\$25,000	\$50,000	\$0	1	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Provide case management, job training, transitional housing assistance and social supports to homeless Veterans. There is a goal of enrolling 120 homeless Veterans and finding employment for 79. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Sulzbacher Center.	\$225,000	\$30,000	\$0	\$30,000	\$0	3	1,040
Parks, Rec and Community Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	The Program encourages and provides opportunities for 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	\$20,715	\$154,285	\$175,000	\$0	3	1,300
Parks, Rec and Community Svcs: 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	\$2,971,303	\$0	56	5,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	This grant allows for continued services and expand in-home and group respite services and educational/services to 154+ elders and stipends to 22 low-income volunteers with additional services through 40 faith-based organizations. expand evening in-home respite services to 25 caregiver/families and stipends and training to 25 low-income senior volunteers	\$105,000	\$10,500	\$7,000	\$17,500	\$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Information and Referrals for Crime Victims.	\$146,328	\$36,587	\$0	\$36,587	\$0	5	0
Parks, Rec and Community Svcs: 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	\$35,670	\$45,376	\$81,046	\$22,884	3	1,300
Totals:				\$3,576,339	\$711,213	\$3,094,112	\$3,805,325	\$22,884	90	10,040

FY 18 Request for Reserve for Federal Grants Match / Overmatch: \$3,805,325

Nutrition Services Incentive Program Match/overmatch: \$2,971,303 RPAH011JSSP 08231

COPS Hiring Grant Match \$332,713 SHPO011PTCA

Reserve for Federal Matching Grants (B1b) Net: \$501,309 JXRS011CCFMG 09910

Schedule of F.I.N.D Grants And Required City Match

Council Approved Project List On 2017-112-A

		1,275,000	1,581,000	2,856,000
Project	Phase	FIND Cost (45%)	City Cost (55%)	Project Total
Bert Maxwell Dock Modifications	Design / Construction	50,000	62,000	112,000
Half Moon Island Park & Boat Ramp Phase 2B	Construction	550,000	682,000	1,232,000
Joe Carlucci Dock Replacement / Extension	Construction	275,000	341,000	616,000
Mandarin Boat Ramp Dock Extension and ADA Kayak Launch	Design	75,000	93,000	168,000
Post Street Floating Dock	Design	75,000	93,000	168,000
Ribault River Channel Markers	Design	30,000	37,200	67,200
Riverfront Park Fishing Platform	Design	60,000	74,400	134,400
Sisters Creek Lighting - Phase 2	Construction	110,000	136,400	246,400
St. Johns Marina Ramp Extension	Design	50,000	62,000	112,000

City's match:
 JXRS011FIND \$ 1,411,282
 RPCP331FIND - CC0001-01 \$ 169,718
\$ 1,581,000