

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2019/2020 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

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**Meeting #3**  
**August 15, 2019**

**COUNCIL AUDITOR’S OFFICE  
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COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
OFFICE OF THE SHERIFF  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 223-225**

**BACKGROUND:**

The Jacksonville Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

- In the proposed budget, there are 3,235 Sheriff's Office employees in the General Fund/GSD:
  - 1,785 sworn police officers;
  - 790 correction officers; and
  - 660 civilians.
- As of July 22, 2019, the total number of vehicles in the Sheriff's fleet was 2,325 (this total amount did not include 21 vehicles that have been purchased but have not been delivered yet):
  - 1,382 patrol cars;
  - 38 motorcycles;
  - 293 other vehicles; and
  - 612 unmarked vehicles.
- The average inmate population for the correctional facilities was 3,106 in 2018, which was up from 2,827 in 2017.
- As of July 15, 2019, the Sheriff's Office vacancy count was 216:
  - 58 police officers;
  - 99 corrections officers; and
  - 59 civilians.
- The Sheriff's proposed budget is 38% of the General Fund/GSD expenditure budget and 52% of the General Fund/GSD employee cap (vs. 36% and 52% in FY 2018/19, respectively).

**REVENUES:**

1. Charges for Services:

- The increase of \$339,730 is primarily due to the following increases of:
  - \$174,000 in alarm permit fees due to increased collections since the process was outsourced to a third-party vendor;
  - \$95,141 in home detention fees due to an increased number of inmates sentenced to home detention; and
  - \$77,536 in reimbursement from independent agencies due to a request from JEA to provide an additional officer to assist with JEA's 811 program.

2. Revenue from City Agencies:

- The net decrease of \$202,710 is mainly due to a decrease in interfund service revenues due to fewer excess funds within the 911 User Fee Subfund (S/F 171).

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3. Fines and Forfeits:

- The increase of \$438,551 is due to an increase of \$380,851 for alarm citations and an increase of \$57,700 for traffic infractions to align with the current year projections.

4. Miscellaneous Revenue:

- The increase of \$4,396,906 is primarily due to the following additions to the budget:
  - an anticipated reimbursement of \$3,670,604 from the Duval County School Board for officers assigned to the schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act. The Administration negotiated a reimbursement rate of \$27.15/hour, effective August 12, 2019.
  - an anticipated reimbursement of \$693,566 for special events with over 500 attendees that were previously staffed through secondary employment (this will be offset by an increase in overtime).

**EXPENDITURES:**

1. Salaries:

- The increase of \$27,524,184 in salaries is primarily due to the following increases:
  - \$15,347,356 in permanent and probationary salaries partly due to the addition of five (5) new positions, but mainly due to the salary increases per the collective bargaining agreements effective October 1, 2019:
    - 7% for police officers;
    - 9.5% for correction officers; and
    - 4.5% for the civilian employees;
  - \$9,976,827 in overtime primarily due to an increase of \$7,491,028 for the School Guardian Program (which would be offset by a reimbursement of \$3,670,604 from Duval County School Board) with the remaining increases attributable to the collective bargaining salary increases and planned special events noted above;
  - \$1,129,929 in leave rollback/sellback due to the collective bargaining salary increases and to align with recent actuals;
  - \$779,195 in salaries part-time primarily due to the 4.5% salary increase for part-time employees; and
  - \$225,587 in DROP/leave layout mainly due to the collective bargaining salary increases (same number of DROP participants scheduled to retire for next fiscal year as it was expected for the current fiscal year – 84).

2. Salary and Benefit Lapse:

- The FY 2019/20 lapse amount of \$4,754,108 is based on the lapse model (\$3,993,087) and an adjustment to reduce salaries and benefits that will be charged to a grant.

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3. Pension Costs:

- The increase of \$8,472,596 is mostly due to the following increases:
  - \$5,847,963 due to using less reserves and an overall increase in the required contribution to the Police and Fire Pension Fund;
  - \$1,946,326 for the defined contribution public safety plan due to new employees hired after October 1, 2017, being members of this plan instead of the defined benefit plan; and
  - \$585,866 for the contribution to the correction pension plan due to a higher required contribution.

4. Internal Service Charges:

- This includes various internal service charges which mostly consists of fleet vehicle replacement allocation of \$11,561,658 (total of 213 vehicles will be replaced as shown in the table below), fleet parts/oil/gas allocation of \$8,145,648, building cost allocation of \$5,503,968, radio equipment refresh and maintenance allocation of \$4,847,838, and fleet repairs/maintenance allocation of \$4,423,932.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2019/20	Fleet Replacement Allocation in FY 2019/20 (Partial Year)	Fleet Replacement Allocation (Full Year)
Bus	1	\$ 200,000	\$ 200,000	2	\$ 7,367	\$ 44,200
Dump Truck	1	\$ 105,000	\$ 105,000	2	\$ 3,867	\$ 23,205
Van	9	\$ 48,026	\$ 432,230	6	\$ 47,761	\$ 95,522
SUV	6	\$ 44,417	\$ 266,500	6	\$ 29,448	\$ 58,896
JSO - Patrol SUV	52	\$ 43,038	\$ 2,238,000	6	\$ 303,192	\$ 606,384
Pickup Truck	3	\$ 28,767	\$ 86,300	6	\$ 9,536	\$ 19,072
Sedan - Full Size	11	\$ 27,773	\$ 305,500	6	\$ 33,758	\$ 67,515
JSO - Harley Motorcycle	13	\$ 27,000	\$ 351,000	7	\$ 105,522	\$ 182,905
JSO - Covert Vehicle	116	\$ 24,609	\$ 2,854,678	6	\$ 315,440	\$ 630,880
Golf Cart / ATV	1	\$ 15,000	\$ 15,000	7	\$ 1,934	\$ 3,315
<b>Total</b>	<b>213</b>		<b>\$ 6,854,208</b>		<b>\$ 857,824</b>	<b>\$ 1,731,893</b>

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5. Professional and Contractual Services:

- The increase of \$1,131,689 is due to the following increases of:
  - \$509,860 in contractual services due to a contractual increase for the health services contract along with an increase in pharmacy costs;
  - \$430,191 in contract food services - jail due to a higher inmate population and projected 1.9% CPI increase; and
  - \$233,602 in professional services for the assessment center for the police sergeants and lieutenants promotional process that is scheduled for FY 2019/20.

6. Other Operating Expenses:

- There is an increase of \$2,708,229 primarily due to the following increases of:
  - \$1,834,485 in other operating supplies primarily due to an increase of \$1,160,800 for body camera maintenance for cameras deployed to the Patrol & Enforcement Division in FY 2018/19 (that were previously paid for by a grant) and due to an increase of \$560,880 for expansion of the body camera program to all police officers in the Personnel & Professional Standards Division; Investigations & Homeland Security Division; and Police Services Division;
  - \$190,662 in hardware and software maintenance and licenses due to increases in the following agreements of \$492,127 with Microsoft, \$99,994 with Vigilant Solutions and \$90,201 with Cisco which were offset by decreases of \$115,000 for Lexis Nexis and \$351,158 for CAD maintenance that will be provided by the City's Information Technologies Division;
  - \$183,424 in repairs and maintenance mostly due to an increase in aviation maintenance; and
  - \$118,735 in equipment rentals due to a higher number of inmates being placed on home detention which requires use of tracking devices.

7. Capital Outlay:

- The total of \$3,208,329 is for the following items:
  - \$2,521,591 is for a new record management system that will replace numerous software packages used by JSO and increase efficiency and assist in complying with the National Incident-Based Reporting System (NIBRS)
  - \$686,725 for computer equipment and software is for replacement of hardware (switches, routers, servers, etc.) that is past end of life and will help ensure compliance with the Criminal Justice Information Services (CJIS) standards

8. Debt Management and Fund Repayments:

- The banking fund principal payment amount is \$235,000, and the interest payment amount is \$26,952, which has a net increase of \$178,251. These payments are for prior years' borrowing.

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**DIVISIONAL CHANGES:**

DIVISION	FY 2018/19 APPROVED	FY 2019/20 PROPOSED	CHANGE \$	CHANGE %	
CORRECTIONS	\$ 115,553,813	\$122,562,382	\$ 7,008,569	6.1%	a
INVESTIGATION & HOMELAND SECURITY	\$ 64,784,912	\$ 72,944,283	\$ 8,159,371	12.6%	b
PATROL AND ENFORCEMENT	\$ 186,213,393	\$202,507,147	\$ 16,293,754	8.8%	c
PERSONNEL & PROFESSIONAL STANDARDS	\$ 20,548,783	\$ 23,757,144	\$ 3,208,361	15.6%	d
POLICE SERVICES	\$ 44,467,907	\$ 53,207,895	\$ 8,739,988	19.7%	e
SHERIFF-ADMINISTRATION	\$ 7,560,940	\$ 6,615,746	\$ (945,194)	(12.5%)	f
<b>TOTAL</b>	<b>\$ 439,129,748</b>	<b>\$481,594,597</b>	<b>\$ 42,464,849</b>	<b>9.7%</b>	

- a. The increase of \$7,008,569 in Corrections is primarily due to the following increases of:
  - \$4,738,276 in salaries due to the scheduled increases;
  - \$1,494,573 in pension costs due to more employees on the defined contribution plan and a higher contribution required for the Corrections Officers pension plan; and
  - \$898,087 in professional and contractual services due to a contractual increase for the health services contract, an increase in pharmacy costs, and an increase to the contract food services - jail due to a higher inmate population and projected 1.9% CPI increase.
  
- b. The increase of \$8,159,371 in Investigation and Homeland Security is primarily due to the following increases of:
  - \$5,010,605 in salaries due to the scheduled salary increases and positions transferred in from other divisions which was offset by positions transferred out during the year; and
  - \$2,935,436 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and using less reserves for the contribution.
  
- c. The increase of \$16,293,754 in Patrol and Enforcement is primarily due to the following increases of:
  - \$14,041,372 in salaries mostly due to the increases in overtime of \$8,564,525 for officers assigned to schools and the increase in permanent and probationary salaries of \$4,275,462 for the scheduled salary increases; and

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- \$3,059,573 in pension costs due to an increase in the required contribution to the Police and Fire Pension Fund and using less reserves for the contribution.
- d. The increase of \$3,208,361 in Personnel and Professional Standards is primarily due to the following increases of:
  - \$2,009,250 in salaries due to scheduled raises and positions transferred in from other divisions based on how vacant positions are treated;
  - \$604,366 in pension costs due to an increase in the required contributions to the Police and Fire Pension Fund and Corrections Officers Pension Fund and using less reserves for the contribution; and
  - \$235,900 in professional and contractual services (assessment center for the police sergeants and lieutenants promotional process).
- e. The increase of \$8,739,988 in Police Services is primarily due to the following increases of:
  - \$3,208,316 in capital outlay for a new record management system and replacement of hardware that is at end of life;
  - \$2,250,730 in other operating expenses for body camera maintenance for cameras deployed in FY 2018/19 that were previously paid for by a grant and expansion of the body camera program;
  - \$1,437,381 in internal services charges mainly due to re-allocating costs from the Sheriff's Administration Division; and
  - \$1,389,223 in salaries due to the five (5) civilian employees added related to the Real-Time Crime Center and the scheduled salary increases.
- f. The decrease of \$945,194 in Sheriff – Administration is primarily due to:
  - a decrease of \$1,521,540 in internal service charges mainly due to reallocating costs to Police Services Division;
  - an increase of \$335,458 in salaries for scheduled raises; and
  - an increase of \$178,251 in debt management fund repayments.



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**FOOD AND BEVERAGES EXPENDITURE:**

<b>FY 2019/20 Proposed</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
\$2,000	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
\$2,000	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
\$20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.

**SERVICE LEVEL CHANGES:**

The Real-Time Crime Center will be staffed 16 hours/day with addition of five (5) civilian positions.

**EMPLOYEE CAP CHANGES:**

The Sheriff's Office cap is proposed to increase by five (5) civilian positions to increase the personnel assigned to the recently formed Real-Time Crime Center.

**RECOMMENDATION:**

None.

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911 EMERGENCY USER FEE (S/F 171)**

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**PROPOSED BUDGET BOOK – Page # 226-228**

**BACKGROUND:**

Pursuant to Florida Statutes Section 365.172 the City established the 911 Emergency User Fee sub-fund. All counties are eligible to receive three separate distributions. Pursuant to section 365.172(8), the first is based on the total number of wireless service identifiers in each county, and the second is based on the total number of nonwireless service identifiers in each county. Pursuant to section 365.172(9), the third is based on a retail transaction of a prepaid cell phone, which became effective January 1, 2015. According to Section 365.172(10)(b) of the Florida Statutes, "All costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by subsections (8) and (9)."

**REVENUES:**

1. Charges for Services:
  - Charges for services include the landline fee of \$0.44 paid each month with a budgeted amount of \$1,121,859 and a monthly wireless fee and a prepaid cellphone fee of \$0.40 with a budgeted amount of \$3,500,059.
  - The increase of \$222,608 is based on current year collections and due to:
    - a decrease of \$29,457 in landline fees
    - an increase of \$252,065 for the wireless and prepaid cellphone fees.
2. Investment Pool/Interest Earnings:
  - There is an increase of \$44,950 based on current year actuals.
3. Transfers from Fund Balance:
  - There is a transfer of \$86,078 from fund balance to balance revenues and expenditures.

**EXPENDITURES:**

1. Salaries:
  - There is an increase of \$45,009 for salaries due to two (2) positions being reclassified at a higher rate and due to the pay increases per the collective bargaining agreements.
2. Pension Costs:
  - There is a decrease of \$2,582 in pension costs is based on employee turnover and a decrease in the City's required contribution to the General Employees' Pension Plan.
3. Other Operating Expenses:
  - The increase of \$414,796 is primarily for hardware/software maintenance & licenses to install new Solacom equipment and add a new recorder at Cecil backup center.

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911 EMERGENCY USER FEE (S/F 171)**

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**PROPOSED BUDGET BOOK – Page # 226-228**

4. Intra-Departmental Billing:
  - This expense is a revenue item within the Sheriff's Office and the Fire and Rescue Department for reimbursement of call takers salaries. The Sheriff's Office will receive \$1,438,974 and the Fire and Rescue Department will receive \$286,876.
5. Capital Outlay:
  - There is no capital budgeted for FY 2019/20.
6. Contingencies:
  - \$39,197 is the pension reform contingency.

**CAPITAL OUTLAY CARRYFORWARD:**

There is \$940,000 being carried forward for new consoles for PSAP's (Public Safety Answering Points) at JSO and JFRD primary centers.

**EMPLOYEE CAP CHANGES:**

None

**RECOMMENDATIONS:**

We recommend decreasing \$940,000 for Capital Outlay Carryforward to \$600,000 based on the actual costs associated with procuring the consoles mentioned above coming in less than previously expected. There is no impact on the Special Council Contingency.

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911 CAPITAL EQUIPMENT REPLACEMENT (S/F 172)**

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**PROPOSED BUDGET BOOK – Page #229-230**

**BACKGROUND:**

Municipal Code Section 111.322 established the 911 Capital Equipment Replacement Fund for the purpose of expansion or replacement of 911 Public Safety Answering Point (PSAP) equipment or service features of the 911 Emergency Telephone System. There are currently five PSAPs located in the Atlantic Beach Police Department, Neptune Beach Police Department, Jacksonville Beach Police Department, Jacksonville Fire Rescue Communications Center and the Sheriff's Communications Center. This is an all years sub-fund.

**REVENUE:**

1. Investment Pool/Interest Earnings:
  - This is an appropriation of investment pool earnings in the amount of \$26,070. The balance as of June 30, 2019 for investment pool earnings was \$26,505.
2. Miscellaneous Revenue:
  - This is an appropriation of revenue already received in the amount of \$10,650.

**EXPENDITURES:**

1. Capital Outlay:
  - The appropriation of \$36,720 in revenues will be used for the annual replacement of aging equipment (\$25,000) and the remaining will be combined with other funds to purchase an integrated mapping solution for Solacom phone system (\$11,720).

**EMPLOYEE CAP CHANGES:**

There are no authorized positions for this subfund.

**RECOMMENDATIONS:**

None.

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E911 EMERGENCY WIRELESS USER FEES (S/F 173)**

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**PROPOSED BUDGET BOOK – Page # 231-232**

**BACKGROUND:**

This fund has remained after the landline and wireless fees were combined into one fund in FY 2008/09. The funds remaining are now used for capital purchases. This is an “all years” fund.

**REVENUES:**

1. Investment Pool/Interest Earnings:
  - This is an appropriation of investment pool earnings in the amount of \$603,437. The balance as of June 30, 2019 for investment pool earnings was \$628,884.

**EXPENDITURES:**

1. Capital Outlay:
  - The appropriation of \$603,437 in revenues will be used for the replacement of phone equipment at JSO & JFRD Primary PSAPS's (\$535,000) and the remaining will be combined with other funds to purchase an integrated mapping solution for Solacom phone system (\$68,437).

**EMPLOYEE CAP CHANGES:**

There are no authorized positions for this subfund.

**RECOMMENDATION:**

None

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E911 WIRELESS CAPITAL EQUIPMENT REPLACEMENT (S/F 174)**

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**PROPOSED BUDGET BOOK – Page #233-234**

**BACKGROUND:**

This subfund is used to assist with expansion or replacement of 911 Public Safety Answering Point (PSAP) equipment or service features of the 911 Emergency Telephone System. The funds in this subfund are used for capital purchases. This is an “all years” subfund.

**REVENUE:**

1. Investment Pool/Interest Earnings:

- This is an appropriation of investment pool earnings in the amount of \$118,347. The balance as of June 30, 2019 for investment pool earnings was \$119,527.

**EXPENDITURES:**

1. Capital Outlay:

- The appropriation of \$118,347 in revenues will be combined with other funds to purchase an integrated mapping solution for Solacom phone system.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions for this subfund.

**RECOMMENDATIONS:**

None.

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COURTS**

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

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**PROPOSED BUDGET BOOK – Page #321-322**

**BACKGROUND**

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

**REVENUES**

1. Debt Funding: Debt Management Fund
  - This represents debt funding for year one of a three-year project to replace the audio/visual equipment at the Courthouse Complex.

**EXPENDITURES**

1. Salaries:
  - The net increase of \$41,522 is primarily due to the transfer of one full-time position from Court Costs \$65 Fee (S/F 1S1) and the anticipated 4.5% pay increases pursuant to the collective bargaining agreements.
2. Employer Provided Benefits:
  - The net increase of \$3,088 is primarily due to the transfer of one full-time position from Court Costs \$65 Fee (S/F 1S1).
3. Internal Service Charges:
  - The net increase of \$242,204 is primarily due to an increase of \$137,601 in allocated Courthouse building costs, which is caused by a reallocation of costs from the Court Cost Courthouse Trust (S/F 15T). (Note – This does not have a negative impact to the General Fund/GSD since the General Fund/GSD subsidizes the Court Cost Courthouse Trust.) There is also an increase of \$130,410 in computer system maintenance and security charges related to the Cisco VOIP Phone System and Internet System. The increase is partially offset by a decrease of \$19,430 in tech refresh, due to a one-time purchase of network equipment in FY 2018/19, and a decrease of \$8,805 in building cost allocation of the Ed Ball Building.
4. Insurance Costs and Premiums:
  - The decrease of \$21,397 is due to a favorable claims history.
5. Capital Outlay – Debt Funded
  - The addition of \$433,333 is the year one funding to replace the audio/visual equipment in the Courthouse Complex.

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**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

One full-time position is proposed to be transferred from Court Costs \$65 Fee (S/F 1S1) in FY 2019/20. This position will assist the City Magistrate.

**RECOMMENDATION:**

We recommend moving the full-time position and associated funding being transferred into the subfund from the Judicial Support activity into the Municipal Code Violation - Hearing Officer activity, which is the correct activity. This will have no impact on the Special Council Contingency.



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COURT COST COURTHOUSE TRUST (S/F 15T)**

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**PROPOSED BUDGET BOOK – Page #323-324**

**BACKGROUND**

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

This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

**REVENUE**

1. Charges for Services:
  - This amount reflects the anticipated court facilities surcharge revenue of \$2,687,000 for FY 2019/20 as well as the appropriation of \$200,000 of prior available revenue.
2. Transfers from Other Funds:
  - This is a transfer from the General Fund / General Services District (S/F 011) to cover budgeted expenses over anticipated revenue.

**EXPENDITURES**

1. Internal Service Charges:
  - This amount represents the required 25% of revenues that must be used for building maintenance. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and part of the cost is allocated to this fund via an internal service charge. The rest of the maintenance costs are billed to the General Fund / General Services District.
2. Debt Service:
  - The net decrease of \$22,804 is due to a decrease in debt service pursuant to the portion of the amortization schedule for the 2011A Special Revenue Bond issue that provided \$38 million of funding for the courthouse to which this revenue was pledged against.

**SERVICE LEVEL CHANGES**

None.

**EMPLOYEE CAP CHANGES**

None.

**RECOMMENDATION**

None.

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TEEN COURT PROGRAMS TRUST (S/F 15V)**

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**PROPOSED BUDGET BOOK – Page #325-326**

**BACKGROUND**

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program, the Teen Court Truancy Program has been developed in an effort to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 against each person that pleads guilty or is found guilty of a traffic violation in accordance with Chapter 316 of the Florida Statutes.

**REVENUE**

1. Fines and Forfeits:
  - This amount reflects the revenue received from the \$3 fee. The decrease of \$48,500 is based on recent actual collections.
2. Transfers from Other Funds:
  - This is a transfer from the General Fund/GSD (S/F 011) for the Neighborhood Accountability Board.
3. Transfers from Fund Balance:
  - The transfer of \$70,007 from fund balance balances the budget.

**EXPENDITURES**

1. Salaries:
  - The increase of \$25,578 is due to a proposed transfer of part-time salaries from Court Cost \$65 Fee (S/F 1S1) and a 4.5% increase in permanent and probationary salaries pursuant to the approved collective bargaining agreements.
2. Salary & Benefit Lapse:
  - This reflects an estimated salary and benefits lapse based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Employer Provided Benefits:
  - The net decrease of \$7,385 is primarily the result of election changes to health plans by employees.
4. Professional Services:
  - This is mainly made up of the \$55,000 for the Neighborhood Accountability Board.
5. Contingencies
  - The decrease of \$29,834 is due to the pension reform reserves being utilized to balance the budget.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED BUDGET FY 2019/20  
COURTS  
TEEN COURT PROGRAMS TRUST (S/F 15V)**

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**PROPOSED BUDGET BOOK – Page #325-326**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED BUDGET 2019/20  
COURTS  
COURT COSTS \$65 FEE (S/F 1S1)**

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**PROPOSED BUDGET BOOK – Page #327-328**

**BACKGROUND**

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

**REVENUE**

Courts

1. Charges for Services:
  - The decrease of \$26,214 is due to an expected decrease in revenue from the \$65 fee based on recent actuals. This represents three – fourths of collections.
  
2. Miscellaneous Revenue:
  - The increase of \$7,002 is based on recent actuals for revenue received by the Duval County Library for copier services for the public and Continuing Learning Education seminars for lawyers.

Finance and Administration

3. Charges for Services:
  - The decrease of \$8,738 is due to an expected decrease in revenue from the \$65 fee based on recent actuals. This represents the one-fourth that is sent to Jacksonville Area Legal Aid (JALA).

Non-Departmental / Fund Level Activities

4. Transfers from Other Funds:
  - This was a one-time contribution from the General Fund / GSD to provide additional funding to the Juvenile Drug Court activity in FY 2018/19.
  
5. Transfers from Fund Balance:
  - A fund balance appropriation is being budgeted to cover the funding shortfall in the Juvenile Drug Court activity.

**EXPENDITURES**

Courts

1. Salaries:
  - The net decrease of \$108,604 is due to a decrease of \$94,633 in permanent salaries, caused by the transfer of one position from within the Judicial Support activity to the General Fund – GSD, the defunding of two positions, and the elimination of part-time salaries. The decrease is offset partially by the 4.5% increase in permanent and probationary salaries pursuant to the approved collective bargaining agreements.

**COUNCIL AUDITOR'S OFFICE  
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COURTS  
COURT COSTS \$65 FEE (S/F 1S1)**

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**PROPOSED BUDGET BOOK – Page #327-328**

2. Pension Costs:

- The decrease of \$23,038 is primarily due to the transfer of one position from within the Judicial Support activity to the General Fund – GSD and the defunding of two positions.

3. Employer Provided Benefits:

- The net decrease of \$29,493 is primarily due to the transfer of one position from within the Judicial Support activity to the General Fund – GSD and the defunding of two positions.

4. Professional and Contractual Services:

- The decrease of \$208,508 is due to the elimination of the one-time contribution provided by the General Fund / GSD.

Finance and Administration

5. Other Operating Expenses

- This amount represents the portion of the \$65 fee that is designated for legal aid and provided to JALA.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

One full-time position is to be moved to the General Fund / GSD and two positions were defunded.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
JUDICIAL – VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page #336-337**

**BACKGROUND**

This subfund receives \$2 for each page recorded by the Clerk into the Official Record pursuant to Florida Statute 28.24(12)(e)(1). These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1)(f)(2). Funds should be disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code.

**REVENUE**

Courts

1. Charges for Services
  - This revenue is from the \$2 recording fee based on recent actuals. This revenue is tied to the recording of deeds and mortgages.

Non-Departmental / Fund Level Activities

2. Transfers from Fund Balance
  - The decrease is due to the proposed budget not requiring a transfer from fund balance to balance the budget.

**EXPENDITURES**

Courts

1. Internal Service Charges
  - The decrease of \$137,604 is primarily due to a decrease in charges related to the Internet System and application maintenance as well as a decrease in allocation costs for Tech Refresh & Pay-Go
2. Other Operating Expenses
  - The decrease of \$58,904 is due to the removal of software and computer items under \$1,000 from the proposed budget.
3. Capital Outlay
  - The decrease of \$39,999 is due to the removal of computer equipment and software from the proposed budget.

Public Defender

4. Internal Service Charges
  - The decrease of \$40,059 is due to a decrease in charges related to the Internet System.
5. Other Operating Expenses
  - The net decrease of \$10,782 is primarily due to the removal of \$18,009 in software and computer items under \$1,000 from the proposed budget. This amount is offset partially by an increase of \$8,831 in repairs and maintenance primarily due to an

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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JUDICIAL – VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page #336-337**

increase in reimbursements to the State of Florida for hardware and software maintenance.

State Attorney

6. Internal Service Charges

- The decrease of \$43,637 is due to a decrease in charges related to the Internet System.

7. Other Operating Expenses

- The decrease of \$33,799 is due to the removal of software and computer items under \$1,000 from the proposed budget.

8. Capital Outlay

- The decrease of \$110,909 is due to the removal of computer equipment and software from the proposed budget.

Non-Departmental / Fund Level Activities

9. Cash Carryover

- The cash carryover of \$153,326 represents the excess of proposed revenue over expenses in the proposed budget.

**EMPLOYEE CAP CHANGES**

There are no authorized positions in this subfund.

**SERVICE LEVEL CHANGES**

None.

**MEMORANDUM OF UNDERSTANDING BUDGET ADJUSTMENTS**

The three parties signed an MOU dated July 24, 2019 where they requested the following adjustments to their budget.

Courts:

- A decrease of \$14,142 in professional services.
- An increase of \$760 in leases.
- A decrease of \$14,142 in repairs and maintenance.
- An increase of \$58,904 in software and computer items under \$1,000 to replace aging equipment.
- An increase of \$152,599 in computer equipment and software to replace the desktop computers at the Courthouse.

**COUNCIL AUDITOR'S OFFICE  
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JUDICIAL – VARIOUS  
RECORDING FEES TECHNOLOGY (S/F 15U)**

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**PROPOSED BUDGET BOOK – Page #336-337**

Public Defender:

- A decrease of \$8,000 in repairs and maintenance.
- An increase of \$8,000 in office supplies.
- A decrease of \$8,350 in office supplies – printers/copiers.
- An increase of \$15,999 in software and computer items under \$1,000 to replace aging equipment.
- A decrease of \$1 in computer equipment and software.

State Attorney:

- A decrease of \$9,842 in professional services.
- An increase of \$23,958 in software and computer items under \$1,000 to replace aging equipment.
- An increase of \$100,909 in computer equipment and software to upgrade computers to be compliant with all Criminal Justice Information System (CJIS) requirements.

These amounts would be offset with the removal of \$153,326 in cash carryover and the addition of \$153,326 to the transfer from fund balance. This will have no impact to the Special Council Contingency.

**COMMENTS**

1. The projected available fund balance for this subfund at September 30, 2019 is approximately \$200,000. This transfer will leave the subfund an available fund balance of approximately \$50,000. Therefore, there would not be as much available in future years.
2. Section 111.388 of the Municipal Code requires the three areas sign an agreement before funds are disbursed from this subfund.

**RECOMMENDATION**

The Finance Committee needs to vote whether it approves or disapproves of the MOU Budget Adjustments listed above.

- a) If the Committee approves, these items will be added to the Budget.
- b) If the Committee disapproves, a new MOU will need to be executed amongst the three parties.



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PUBLIC DEFENDER  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #329-330**

**BACKGROUND**

Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

**EXPENDITURES**

1. Internal Service Charges:

- The net increase of \$228,968 is primarily due to an increase of \$124,911 in building cost allocation-Haverty's Building, caused by an increase of \$80,299 in debt service payments and an increase of \$44,612 in facility costs, and an increase of \$96,932 in computer system maintenance/security allocation primarily caused by charges related to the Internet System, Cisco VoIP Phone System, and Avaya Phone System.

2. Other Operating Expenses:

- The net decrease of \$38,136 is due to the elimination of \$52,231 in repairs and maintenance. This was a one-time expenditure in FY 2018/19 to retrofit the main conference room into a training facility. This amount is partially offset by the addition of \$14,095 in software and computer items for purchasing non-capital software and computer accessories.

3. Capital Outlay

- The addition of \$46,125 is proposed to replace laptops and computer equipment.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
STATE ATTORNEY  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #331-332**

**BACKGROUND**

Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utilities, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

**EXPENDITURES**

1. Internal Service Charges:

- The net increase of \$237,756 is mainly due to an increase of \$168,414 in computer systems maintenance and security, primarily due to charges related to the Internet System, Cisco VOIP Phone System, and the Badge Access System, and an increase of \$94,779 in the building cost allocation in the old Federal Courthouse and Annex due to the overall increase in the building cost of the State Attorney building. This net increase was partially offset by a decrease of the building cost allocation of the Courthouse due to a reduction in office space allocated to the State Attorney's Office.

2. Capital Outlay

- The addition of \$25,000 in capital outlay is proposed to fund the one-time purchase of audio/visual equipment.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #235-237**

**BACKGROUND:**

The Parks, Recreation and Community Services Department is comprised of seven divisions: Disabled Services, Natural and Marine Resources, Office of the Director, Recreation and Community Programming, Senior Services, Social Services, and Sports and Entertainment. Sports and Entertainment was added in May of 2019 through Ordinance 2019-395-E, which relocated the sports, entertainment and special event functions of the previous Office of Sports and Entertainment into this Department.

**REVENUE:**

1. Charges for Services:

- The increase of \$40,567 is due to increases of \$29,000 in organized event charges and \$11,567 in tennis lesson to better align with current year revenue.

2. Miscellaneous Revenue:

- The overall increase of \$33,175 is primarily due to increases of \$20,000 in overtime reimbursement charges for the rental of park facilities and \$11,175 in miscellaneous sales and charges to better align with current year revenue.

**EXPENDITURES:**

1. Salaries:

- The increase of \$717,494 is primarily due to anticipated pay increases of 4.5% to be effective October 1st related to collective bargaining.

2. Pension Costs:

- The increase of \$56,363 is driven by a combination of the salary increases noted above, employee turnover resulting in more employees in the defined contribution plan, and a slight decrease in the City's required contribution to the defined contribution plan.

3. Employer Provided Benefits:

- The net decrease of \$185,787 is primarily due to a decrease in workers' compensation insurance resulting from an overall decrease in costs for the City based on actuary projections.

4. Internal Service Charges:

- The increase of \$117,554 is driven by an increase in fleet vehicle replacement allocations due to 8 vehicles proposed for FY 2019/20 and the full cost of 9 vehicles purchased in FY 2018/19.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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PARKS, RECREATION AND COMMUNITY SERVICES  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #235-237**

5. Insurance Costs and Premiums:

- The increase of \$322,947 is mainly due to increases of \$232,857 in general liability insurance primarily resulting from unfavorable claims history and \$90,090 in miscellaneous insurance primarily resulting from a new allocation for drive camera software due to a change in how the cost is allocated.

6. Professional and Contractual Services:

- The increase of \$541,590 is mainly due to increases of:
  - \$215,458 to provide funding to operate the Blue Cypress golf course;
  - \$150,000 for Meals on Wheels delivery to the home-bound, seniors and disabled residents in Duval County;
  - \$75,000 to increase funding from \$125,000 to \$200,000 for the Women's Center to provide additional funding for sexual assault forensic examinations, increasing technology costs, and the retention of medical staff;
  - \$48,771 for a scheduled increase in the contract to provide the City's state-mandated in-jail substance abuse education, treatment, and case management services.
  - \$70,000 for additional funding towards the operation and management of Hemming Park, going from \$480,000 to \$550,000.

7. Other Operating Expenses:

- The \$6,505,617 is made up of various expenditures, the largest of which include state mandated funding for the Baker Act (\$1,219,264), rent/mortgage subsidy (\$1,047,974), and pool chemicals (\$507,000). In addition, there is \$1,488,410 related to repairs and maintenance and other operating supplies.

8. Grants, Aids & Contributions:

- The \$3,058,132 represents the City's match, which includes an overmatch of \$2,949,280, for the Jacksonville Senior Service Program. This is an increase of \$46,132 from FY 2018/19. This combined with the grant of \$1,291,923 pays for salary and benefits of City employees and various contractual services.

**SERVICE LEVEL CHANGES:**

In FY 2019/20 the Department will begin providing a meal delivery service to the homebound, seniors, and disabled residents in Duval County as an additional functionality of existing homecare services.

**CAPITAL OUTLAY CARRYFORWARD:**

Per Schedule AF, there are capital carryforwards of \$500,000 associated with playgrounds and centers for security cameras at various locations and \$124,980 for various capital improvements within Hemming Park (improvements to fencing, hardscape areas, electrical, etc).

**COUNCIL AUDITOR'S OFFICE  
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 PARKS, RECREATION AND COMMUNITY SERVICES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page #235-237**

**EMPLOYEE CAP CHANGES:**

The authorized position cap is decreasing by one position as part of ordinance 2019-395-E, which moved the Manager of Film and TV position to OED. Also, part-time hours are increasing by 2,600 due to part-time hours being moved in from the Stormwater Subfund (S/F 461) related to the Florida Yards and Neighborhoods Program.

**FOOD AND BEVERAGES EXPENDITURES:**

Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
RPAH011SP	6,000	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way to honor them and let them know their city cares about them.	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way to honor them and let them know their city cares about them.
RPCM011PG	500	Joseph Lee Day	Summer playday for approximately 500 kids
RPCM011PG	2,000	Annual special events	Food for annual special events
RPCM011PG	9,500	After school & summer program	Snacks for summer & after school programs
RPCM011SNL	2,500	SNL Nutrition program	Food for annual special events
RPCM011SNL	9,600	SNL snacks	Snacks for SNL
RPOD011CEXT	3,000	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth, seniors, limited income adults and general public.	All items are used in educational programming for teaching purposes only. These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and food guide pyramid to establish eating patterns, manage resources and reduce the risk of certain chronic diseases.
SPET011SE	8,910	To pay for food and non-alcoholic beverages at the COJ suite during Jaguar games.	The City's Jaguar Suite is used to showcase our stadium, our city and to entice business and other opportunities for our city.

**Total** **42,010**

**COUNCIL AUDITOR’S OFFICE  
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 PARKS, RECREATION AND COMMUNITY SERVICES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page #235-237**

**DIVISION CHANGES:**

<b>Parks &amp; Recreation Division Expenses</b>	<b>2018/19 Adopted</b>	<b>2019/20 Proposed</b>	<b>\$ Change from FY 19</b>	<b>% Change from FY 19</b>	
Disabled Services	\$ 666,213	\$ 678,997	\$ 12,784	1.92%	
Natural and Marine Resources	\$ 1,787,959	\$ 1,804,516	\$ 16,557	0.93%	
Office of the Director	\$ 3,013,860	\$ 3,129,091	\$ 115,231	3.82%	<b>A</b>
Recreation and Community Programming	\$ 25,223,003	\$ 26,248,050	\$ 1,025,047	4.06%	<b>B</b>
Senior Services	\$ 5,983,826	\$ 6,242,424	\$ 258,598	4.32%	<b>C</b>
Social Services	\$ 9,824,061	\$ 10,049,380	\$ 225,319	2.29%	<b>D</b>
Sports and Entertainment	\$ 1,005,056	\$ 793,369	\$ (211,687)	-21.06%	<b>E</b>
<b>Department Total</b>	<b>\$ 47,503,978</b>	<b>\$ 48,945,827</b>	<b>\$ 1,441,849</b>	<b>3.04%</b>	

- A** For the Office of the Director, the net increase of \$115,231 is mostly due to an increase in the cost of general liability and miscellaneous insurance (\$86,094), the addition of 2,600 part-time hours that are being moved in from Stormwater Subfund (S/F 461) (\$48,317), and the anticipated pay increases of 4.5% related to collective bargaining (\$41,881).
- B** For Recreation and Community Programming the net increase of \$1,025,047 is mainly due to the following increases:
- \$461,008 in employee costs mostly due to anticipated pay increases of 4.5% related to collective bargaining;
  - \$285,123 in general liability insurance due to an unfavorable claims history;
  - \$215,458 in professional services to provide additional funding for Blue Cypress Golf Course; and
  - \$70,000 in contractual services to provide additional funding for Hemming Park.
- C** For Senior Services the net increase of \$258,598 is mostly due to increases of:
- \$150,000 in professional services to deliver meals to the homebound, seniors, and disabled residents in Duval County;
  - \$63,949 in overall employee costs due to the anticipated pay increases of 4.5% related to collective bargaining; and
  - \$46,132 in the City’s match for the Senior Service Program grant.
- D** For Social Services the net increase of \$225,319 is mostly due to increases of:
- \$123,771 in professional and contractual services due to increases of \$75,000 to provide additional funding for the Women’s Center of Jacksonville and \$48,771 for

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

**PROPOSED BUDGET BOOK – Page #235-237**

an increase in the contract cost for in-jail adult substance abuse education, treatment, and case management.

- \$101,376 for computer system maintenance and security allocation mostly due to new charges relating to the implementation of a new phone and voicemail system.
- E** For Special Events the net decrease of \$211,687 is mostly due to decreases of:
- \$70,547 in employee costs mostly due to the Film and TV Manager position being moved to the Office of Economic Development;
  - \$53,000 in event contributions for events that are not City sponsored events (see table below);
  - \$48,404 in general liability insurance; and
  - \$34,848 in computer system maintenance and security costs due to the removal of charges for a stand-alone website for Film and TV.

Event Contributions	FY 2018-19 Approved	FY 2019-20 Proposed
The Players Championship	75,000	75,000
Florida-Georgia Hall of Fame (busts, merchandise, luncheon)	50,000	-
Jacksonville Jaguar Suite Tickets	25,000	22,500
P1 Powerboat Races	10,000	-
26.2 with Donna	10,000	-
NCAA Men's Basketball 1st & 2nd Rounds	25,000	-
NCAA Track & Field Championships	25,000	-
WW Ranch - Motocross Race	-	15,000
Spartan Race - Kids Race	-	10,000
2020 Junior World Skeet Championships	-	5,000
Walk-off Charities of Jax, Inc,	-	10,000
City Marketing Sponsorships	-	29,500
<b>Total</b>	<b>\$ 220,000</b>	<b>\$ 167,000</b>

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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PARKS, RECREATION AND COMMUNITY SERVICES  
HUGUENOT PARK (S/F 1D1)**

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**PROPOSED BUDGET BOOK – Page # 241 - 243**

**BACKGROUND:**

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is governed by Ordinance Code Section 111.126. This trust fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges, and concession commissions, as well as a subsidy from the General Fund/General Services District (S/F 011). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

**REVENUE:**

1. Charges for Services

- The increase of \$36,251 is mostly due to an increase of \$2,879 in entrance fees and \$5,000 in annual pass fees based on current year actuals and an increase of \$28,372 in camper rentals due to more campsites becoming operational. See service level change below.

2. Transfers from Other Funds

- The transfer from the General Fund/GSD (S/F 011) of \$310,770 is to balance the subfund.

3. Transfers from Fund Balance

- The transfer from Fund Balance of \$40,715 represents the carryforward of the FY 2018/19 pension reform contingency. These funds are proposed to be used to reduce the transfer from the General Fund/GSD (S/F 011).

**EXPENDITURES:**

1. Salaries

- The increase of \$12,603 in salaries is primarily due to anticipated pay increases related to collective bargaining.

2. Internal Service Charges

- The decrease of \$10,071 is primarily due to a decrease of \$19,869 in building maintenance resulting from a lower allocation based on prior year actuals offset by an increase of \$9,188 in fleet charges due to the replacement of one truck and other vehicle maintenance costs.

**SERVICE LEVEL CHANGES:**

Huguenot Park is currently providing limited camper rental services due to the impact of Hurricane Matthew and Hurricane Irma. While 38 camper sites were restored and brought back into operation during the current year, the remaining 34 camper sites are not expected to be reopened until October of 2019. When the remaining camper sites are restored, 72 sites will be operational in comparison to 59 that were operational prior to the hurricanes. All three (3) shelters were brought back to full operation in the current year.



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HUGUENOT PARK (S/F 1D1)**

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**PROPOSED BUDGET BOOK – Page # 241 - 243**

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
KATHRYN A. HANNA PARK (S/F 1D2)**

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**PROPOSED BUDGET BOOK – Page # 244 - 246**

**BACKGROUND:**

The Kathryn A. Hanna Park Maintenance and Improvements and Lifeguard Services Trust Fund was established by Section 111.125 of the Municipal Code to receive all revenues and interest earned by the City from admission fees, rentals of facilities, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

**REVENUE:**

1. Charges for Services
  - The increase of \$248,875 is due to increases of \$234,475 in camper rentals and \$14,400 in annual pass fees based on current year actuals.
2. Investment Pool / Interest Earnings
  - The increase of \$10,207 is based on interest earned on projected available cash.
3. General Fund Loan
  - The \$846,320 in FY 2018/19 was related to a proposed loan from the General Fund/GSD (S/F 011) that was approved for FY 2018/19 to fund capital projects using cash. This amount was reduced during FY 2018/19 to \$82,037 pursuant to 2019-173-E due to available fund balance within this subfund.
4. Transfer from Fund Balance
  - This amount represents a transfer from Fund Balance of \$65,820, which is the amount of the prior year's pension reform contingency.

**EXPENDITURES:**

1. Salaries
  - The increase of \$62,250 is primarily due to the proposed addition of one (1) Park Ranger position and anticipated pay increases of 4.5% related to collective bargaining.
2. Salary & Benefit Lapse
  - There is a proposed salaries/benefits lapse of \$8,525 based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Internal Service Charges
  - The net increase of \$33,974 is primarily due to an increase of \$31,781 in the utilities allocation due to an increase in water and electricity costs based on actual usage.
4. Insurance Costs and Premiums
  - The net decrease of \$17,485 is primarily due to a favorable claims history.

**COUNCIL AUDITOR'S OFFICE  
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KATHRYN A. HANNA PARK (S/F 1D2)**

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**PROPOSED BUDGET BOOK – Page # 244 - 246**

5. Other Operating Expenses
  - The net increase of \$17,965 is primarily due to an increase in credit card fees (for the business cost of accepting credit card payments) based on current year actuals.
6. Contingencies
  - The proposed contingency amount of \$65,820 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.
7. Transfers to Other Funds
  - The proposed transfer amount of \$254,093 to the capital project fund will be used for the renovation and construction costs of the boardwalks and other capital improvements within the park (e.g, fencing replacement, playground repairs, minor renovations to amenities, etc).
8. Repayment of General Fund Loan
  - This amount of \$82,037 represents the remaining loan balance from the General Fund/GSD (S/F 011) to fund capital projects at Hanna Park with pay-go funding.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The overall authorized position cap is proposed to increase by one (1) Park Ranger position.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
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PARKS, RECREATION AND COMMUNITY SERVICES  
FLORIDA BOATER IMPROVEMENT PROGRAM (S/F 1D8)**

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**PROPOSED BUDGET BOOK – Page # 247-248**

**BACKGROUND:**

Pursuant to Section 110.413 of the Municipal Code, this fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health, and manatee and marine mammal protection. Funds are appropriated annually by City Council. Projects that cost \$30,000 or less are approved by the Director of Parks, Recreation and Community Services. Projects larger than \$30,000 require a separate approval of the Council. Revenues are derived from recreational vessel registration fees paid in accordance with Florida Statute 328.72. This is an “all years” sub-fund.

**REVENUES:**

1. Charges for Services:
  - The amount of \$120,000 represents the anticipated FY 2019/20 revenue for boat registration fees based on historical amounts from prior years.
2. Investment Pool/ Interest Earnings:
  - This represents an appropriation of existing investment pool earnings and is being used to balance the budget.

**EXPENDITURES:**

1. Professional and Contractual Services:
  - The amount of \$130,050 will be utilized for repairs of city-owned boat ramps or other allowable activities.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

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PARKS, RECREATION & COMMUNITY SERVICES  
CECIL FIELD COMMERCE CENTER (S/F 1DA)**

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**PROPOSED BUDGET BOOK - Page # 249 - 251**

**BACKGROUND:**

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

**REVENUES:**

1. Charges for Services:

- The net decrease of \$23,345 is due to decreases in summer camp revenue of \$11,445, entrance fees of \$6,900, and organized event charges of \$5,000 to align budget with recent actuals.

2. Transfers from Other Funds:

- The amount of \$1,267,467 is a transfer from the General Fund/GSD to balance the subfund.

3. Transfers from Fund Balance:

- The amount of \$31,373 is the FY 2018/19 portion of the pension reform contingency that is being used to reduce the transfer from the General Fund/GSD.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$23,791 is mainly due to pay increases to be effective October 1st related to collective bargaining.

2. Employer Provided Benefits:

- The increase of \$9,349 is mainly due to an increase in group hospitalization insurance of \$13,418 due to changes in elections as a result of employee turnover. The increase is partly offset by a decrease in worker's compensation insurance of \$4,559 due to an overall decrease in costs for the City.

3. Internal Service Charges:

- The net increase of \$9,376 is mainly due to an increase in computer system maintenance/security allocation due to an increase in charges related to the implementation of the new ERP system/1Cloud and Office 365.

4. Professional and Contractual Services:

- The amount of \$615,261 includes funding for the maintenance at the Cecil Field Commerce Center and Taye Brown Regional Park.

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 CECIL FIELD COMMERCE CENTER (S/F 1DA)**

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5. Indirect Costs:

- The amount of \$141,411 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.

6. Contingencies:

- The amount of \$31,373 from the FY 2018/19 contingency was used to reduce the transfer from the General Fund/GSD.

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**EMPLOYEE CAP CHANGES:**

There is no change in the employee cap.

**FOOD AND BEVERAGES EXPENDITURES** (subobject 05206):

SF	Indexcode	FY20 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
1DA	RPCM1DACF	125	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
1DA	RPCM1DACF	50	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
1DA	RPCM1DACF	100	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
1DA	RPCM1DACF	200	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
1DA	RPCM1DACF	125	Senior Time Out Program	Bi-weekly social time for neighborhood seniors

**RECOMMENDATION:**

None.

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EQUESTRIAN CENTER – NFES/HORSE (S/F 4F5)**

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**PROPOSED BUDGET BOOK – Page #254-255**

**BACKGROUND:**

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

**REVENUE:**

Transfers from Other Funds:

- The FY 19/20 proposed transfers, totaling \$493,239, include \$241,625 from the Taye Brown Regional trust fund (Subfund 44I) and \$251,614 from the General Fund/GSD (S/F 011).

**EXPENDITURES:**

Professional and Contractual Services:

- This amount will be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures of the Equestrian Center for Fiscal Year 2019/20.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no employees in this subfund.

**CONCERN:**

The balance of the Taye Brown Regional subfund (S/F 44i) has decreased from approximately \$1.3 million at the beginning of Fiscal Year 2014/15 to an estimated \$100,000 at the end of Fiscal Year 2018/19 due to annual contributions to the Equestrian Center. This is based on an average annual contribution of \$429,800 to the Equestrian Center with annual revenue only being slightly more than \$200,000 per year within the Taye Brown Regional subfund. Therefore, the contribution from the General Fund/GSD may have to continue and even increase in future years unless there is a change to the operations of the Equestrian Center.

**RECOMMENDATION:**

None.

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PARKS, RECREATION AND COMMUNITY SERVICES  
SPECIAL EVENTS (S/F 01A)**

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**PROPOSED BUDGET BOOK – Page # 238-240**

**BACKGROUND:**

Special Events is an activity under the Sports and Entertainment Division within the Department of Parks, Recreation and Community Services.

**REVENUE:**

1. Charges for Services:
  - The amount of \$76,000 represents the anticipated revenue from the sale of 1,000 tickets for the Florida/Georgia game that the City is contractually obligated to purchase.
2. Investment Pool / Interest Earnings:
  - The amount of \$34,477 is the projected Investment Pool Earnings for fiscal year 2019/2020 based on available cash and the interest rate projected by Treasury.
3. Miscellaneous Revenue:
  - This amount includes the Jaguars' portion for the cost of the risers for the temporary seating for the Florida/Georgia game due to the Club Improvements approved by Amendment #14 to the Jaguar Lease.
4. Transfer From Other Funds:
  - There is a \$7,802,981 transfer from the General Fund/General Services District (S/F 011) to support operations within the Office of Special Events. The increase of \$1,027,609 is primarily for the Florida/Georgia game and the Sea and Sky Airshow.
5. Transfers from Fund Balance:
  - The \$101,314 is the pension reform reserve being appropriated to be placed back into reserves.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$59,930 in salaries is due to the general wage increases in the collective bargaining agreements and other salary adjustments made during the current fiscal year.
2. Internal Service Charges:
  - The net increase of \$22,670 is primarily due the following:
    - There is an increase of \$49,622 in Computer System Maint./Security for the maintenance of the Special Events website and online permit application.
    - An increase of \$29,777 for Guard Service/Security for events outside of normal City Hall hours.
    - An increase of \$16,745 in Tech Refresh for the refresh of 15 computers.
    - The increases are partially offset by a decrease of \$63,718 in Radio Equipment Refresh due to fewer radios being refreshed than in the prior year.



**COUNCIL AUDITOR'S OFFICE  
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SPECIAL EVENTS (S/F 01A)**

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**PROPOSED BUDGET BOOK – Page # 238-240**

3. Professional and Contractual Services:
  - The increase of \$90,500 is due to additional security services needed for the Sea and Sky Airshow and Florida/Georgia events.
  
4. Other Operating Expenses:
  - The increase of \$851,353 is due to the following:
    - An increase of \$441,900 in Miscellaneous Services and Charges primarily for the Florida/Georgia game weekend which will include, but not limited to, a concert, baseball game, fan experience, welcome center and safety zones.
    - An increase of \$278,639 in Equipment Rentals is due to:
      - The increase in estimated costs for the temporary seating associated with the Florida/Georgia game in the amount of \$103,639. (Note: As with the prior year, expedited costs in the amount of \$304,805 are also included due to the Jaguar home game on October 27, 2019. The expedited costs are associated with the starting and stopping of building the temporary seating.)
      - An increase of \$75,000 for other equipment rentals for items such as generators, staging, production, and fencing associated with the Florida/Georgia game.
      - An increase of \$100,000 for a tent structure at the Memorial Wall for the Sea and Sky Airshow.
    - An increase of \$121,000 in Advertising and Promotion for the Florida/Georgia game.
  
5. Grants, Aids & Contributions:
  - This amount includes a contribution of \$470,000 to other governments for travel related expenses for the Florida/Georgia game (\$350,000 for University of Georgia airfare and \$60,000 to each team for travel and lodging) and a contribution of \$84,875 to the Bob Hayes Track event.
  - The increase of \$45,110 is due to a payment of \$379,757 to the Jaguars for the loss of revenue for the October 27, 2019 home game attributable to the temporary seating being erected for the Florida/Georgia game. Even though this payment is not a contractual obligation, in Fiscal Year 2018/2019 the City covered lost revenue in the amount of \$334,647 for the Jaguars.
  
6. Contingencies:
  - The amount of \$101,314 represents Special Events' pension reform reserves.

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 SPECIAL EVENTS (S/F 01A)**

**PROPOSED BUDGET BOOK – Page # 238-240**

Below is the cost for each proposed event:

Events Proposed FY 2019/20	Professional Services	Equipment Rentals	Advertising	Event Contribution	Misc. Services & Charges	Subsidies & Contributions To Other Gov	Subsidies & Contributions To Private Org	FY 2019/2020 Proposed	FY 18-19 Totals	Inc./Dec.
4TH OF JULY/NYE CELEBRATION		12,500			48,600			61,100	61,100	-
LIGHT BOAT PARADE		4,500	6,000		49,500			60,000	60,000	-
BOB HAYES TRACK							84,875	84,875	84,875	-
FLORIDA / GEORGIA GAME	40,500	2,526,816	121,000	610,000	617,500	470,000	379,757	4,765,573	3,927,824	837,749
JAX BEACH FIREWORKS SUBSIDY					25,000			25,000	25,000	-
JAX HAPPENINGS		2,000	4,000		8,000			14,000	14,000	-
JAZZ FESTIVAL		15,000	4,500		394,174			413,674	413,674	-
MAYOR'S INITIATIVES		8,000	8,000		45,000			61,000	61,000	-
MEMORIAL WALL/SEA & SKY	50,000	134,800			165,200			350,000	200,000	150,000
MLK JR BREAKFAST/ ACTIVITIES		5,000	5,000		46,711			56,711	56,711	-
MUSIC FESTIVALS		2,500	3,000		20,000			25,500	25,500	-
VETERANS DAY PARADE		3,000	2,000		15,000			20,000	20,000	-
WORLD OF NATIONS		15,000	5,000		85,000			105,000	105,000	-

Total    \$    90,500    \$2,729,116    \$ 158,500    \$ 610,000    \$1,519,685    \$ 470,000    \$ 464,632    \$6,042,433    \$5,054,684    \$ 987,749

**FOOD AND BEVERAGE EXPENDITURES:**

Description of each Service/Event that requires the purchase of food/beverage	FY 19-20 Proposed	Explanation that the Service/Event serves a public purpose
Jazz Festival	\$ 34,422	Signature city event - supports volunteers/hospitality
FL/GA Game		
Sea and Sky		
World of Nations		

**SERVICE LEVEL CHANGES:**

There is an increase in funding for the Florida/Georgia game in the amount of \$837,749. Due to the Landing not being available for the Florida/Georgia weekend, there will be other various services and items the City will provide for this event, including but not limited to, a concert, baseball game, fan experience, welcome center and safety zones.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATION:**

None

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CITY VENUES – CITY (4K1)**

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**PROPOSED BUDGET BOOK – Page #258-260**

**BACKGROUND:**

SMG has been retained by the City to manage six public facilities which include TIAA Bank Field, the VyStar Veterans Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for the Performing Arts, Prime Osborn Convention Center, and the Ritz Theatre and Museum. A contract between the City and SMG was approved by Ordinance 2017-375-E. The contract has a term of April 1, 2017 to March 31, 2022 with two additional one-year renewal periods. This sub-fund contains the City's costs related to the venues.

**REVENUE:**

1. Bed / Tourist Development Tax:
  - The decrease of \$431,467 is to bring the budget in line with current collections for the 2 Cent Tourist Development Tax based on the current year.
2. Investment Pool/Interest Earnings:
  - The budgeted amount of \$20,000 is the projected Investment Pool Earnings for fiscal year 2019/2020 based on available cash and the interest rate projected by Treasury.
3. Miscellaneous Revenue:
  - The budgeted amount of \$5,437,386 includes the following:
    - The Jaguar supplemental rent payment per Amendment #8 of the Jaguar Lease for fiscal year 2019/2020 is \$4,701,756 which is a decrease of \$17,007.
    - The Jumbo Shrimp rent payment for fiscal year 2019/2020 is \$247,200 and 80% of the rental fee is deposited into this sub-fund which should be \$197,760 and 20% is deposited into 4K3 (Capital Projects – City Venues Surcharge). The amount budgeted is under budgeted. See recommendation below.
  - The net increase of \$604,306 is primarily due to an increase in the Jumbo Shrimp rental payment of \$83,433 and the VyStar naming proceeds for the arena of \$540,750, of which 10% is transferred to the Veterans Memorial Arena Trust.
4. Transfers from Other Funds:
  - The transfer of \$16,422,853 is from the General Fund/General Services District (S/F 011) to balance revenues and expenditures. This represents an increase of \$2,107,885 from fiscal year 2018/2019.
  - In the prior year, there was a transfer from General Capital Projects of \$200,000 for the purchase of tables and chairs for the Prime Osborne Convention Center.

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 MAYOR'S PROPOSED FY 2019/20 BUDGET  
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 CITY VENUES – CITY (4K1)**

**PROPOSED BUDGET BOOK – Page #258-260**

**EXPENDITURES:**

1. Internal Service Charges:
  - The net increase of \$124,493 is primarily due to the anticipated refresh of 79 computers and a network refresh.
  
2. Insurance Costs and Premiums:
  - The increase of \$383,532 is primarily due to the billing from Risk Management for a Loss Deductible of \$286,211 related to fire damage at the Times Union Center for the Performing Arts.
  
3. Professional and Contractual Services:
  - The decrease of \$379,279 is primarily due to not budgeting for a non-annual football game at TIAA Bank Field.
  
4. Other Operating Expenses:
  - The net decrease of \$340,087 is due to the following:
    - There is a decrease of \$307,619 in Electricity based on actuals.
    - There is a decrease of \$199,999 in Furniture and Equipment under \$1,000 related to \$200,000 that was included in the fiscal year 2018/2019 budget for tables and chairs at the Prime Osborne Convention Center.
    - There is an increase of \$138,045 for Chilled Water based on actuals.
  
5. Capital Outlay:
  - Capital Outlay in the amount of \$590,898 includes \$265,000 in Other Heavy Equipment (noted in the table below) and \$325,897 of Other Construction Costs in the Vystar Veteran Memorial Arena.

	<b>TIAA Bank Field</b>	<b>VyStar Veterans Memorial Arena</b>	<b>Baseball Stadium</b>	<b>Times Union Performing Arts Center</b>	<b>Prime Osborn Convention Center</b>	<b>Ritz Theatre</b>	<b>Total</b>
Audio/Visual Equipment	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Event Equipment	-	5,000	-	5,000	5,000	-	\$ 15,000
Housekeeping Equipment	75,000	25,000	-	5,000	60,000	-	\$ 165,000
Landscape and Turf Equipment	10,000	-	-	-	-	-	\$ 10,000
Operations Equipment	5,000	5,000	5,000	5,000	5,000	10,000	\$ 35,000
Parking Equipment	5,000	-	-	-	5,000	-	\$ 10,000
Technical Equipment	10,000	10,000	5,000	-	-	-	\$ 25,000
<b>Total</b>	<b>\$ 105,000</b>	<b>\$ 50,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 75,000</b>	<b>\$ 10,000</b>	<b>\$ 265,000</b>

**COUNCIL AUDITOR'S OFFICE  
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CITY VENUES – CITY (4K1)**

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**PROPOSED BUDGET BOOK – Page #258-260**

6. Debt Service:

- The \$10,194,014 is a transfer to subfund 4K6 City Venues – Debt for TIAA Bank Field bond payments:
  - \$6,140,000 in Principal payments
  - \$4,053,564 in Interest payments
  - \$450 for Fiscal Agent Fees

7. Transfers to Other Funds:

- The transfer of \$13,604,036 includes the following:
  - \$12,633,961 transfer to City Venues – SMG (4K2) to balance the budget within City Venues – SMG (4K2).
  - \$816,000 for a payback of a \$5,000,000 loan from subfund 322 approved by Ordinance 2004-338-E which was Amendment #7 to the Jaguar Lease for improvements to the stadium. This is the last payment for this loan.
  - \$100,000 for a payback of a \$2,115,000 loan from subfund 322 approved by the fiscal year 2003/2004 Budget Ordinance 2003-876-E. The last payment for this loan will be in fiscal year 2020/2021.
  - \$54,075 transfer to the Veterans Memorial Arena Trust (645) which represents 10% of the annual Naming Rights Fee paid by VyStar.

8. Debt Management Fund Repayments:

- This is the principal payment of \$250,000 and interest payment of \$6,250 for the Stadium Wi-Fi approved by Ordinance 2014-455-E, which is the Amended and Restated Amendment #12 to the Jaguar Lease.

**EMPLOYEE CAP CHANGES:**

There are no City employees associated with this sub-fund.

**RECOMMENDATION:**

We recommend that the Rental of City Facilities revenue be increased by \$2,880, from \$194,880 to \$197,760 so that the correct contractual rent payment from the Jumbo Shrimp is budgeted. This will reduce the transfer-in from/out of the General Fund/General Services District and will have a positive impact to Special Council Contingency of \$2,880.

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CITY VENUES – SMG (4K2)**

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**PROPOSED BUDGET BOOK – Page #261-262**

**BACKGROUND:**

SMG has been retained by the City to manage six public facilities which include TIAA Bank Field, the VyStar Veterans Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for the Performing Arts, Prime Osborn Convention Center, and the Ritz Theatre and Museum. A contract between the City and SMG was approved by Ordinance 2017-375-E. The contract has a term of April 1, 2017 to March 31, 2022 with two additional one-year renewal periods. This sub-fund contains SMG's costs related to the operation and management of the venues.

**REVENUE:**

1. Charges for Services:

- The decrease of \$459,910 is primarily due to the following:
  - A decrease of \$317,090 in Contractual Services Revenue mainly for decreases at TIAA Bank Field for not hosting a non-annual football game and the VyStar Veterans Memorial Arena due to not hosting the NCAA Tournament in fiscal year 2019/2020.
  - A decrease of \$169,547 in Other Ticket Surcharge-Club/Suites primarily at the VyStar Veterans Memorial Arena (\$100,000) due to not hosting the NCAA Tournament and at the baseball stadium (\$69,547) due to not receiving suite revenue pursuant to the amended lease agreement with the Jumbo Shrimp.

2. Miscellaneous Revenue:

- The decrease of \$311,716 is primarily due to the following:
  - A decrease of \$296,628 in Rental of City Facilities and a decrease in Concession Sales of \$88,350 primarily at the VyStar Veterans Memorial Arena due to not hosting the NCAA Tournament.
  - There is an offsetting increase of \$93,991 in Contribution from Private Sources of:
    - \$11,591 increase in the annual operating overhead payment from Bold Events for Daily's Place operations in the amount of \$162,716.
    - \$82,400 pursuant to the naming rights agreement for the arena, VyStar will provide a yearly contribution to support veterans' events held at the VyStar Veterans Memorial Arena, which was not budgeted for in fiscal year 2018/2019.

3. Transfers from Other Funds:

- The transfer of \$12,633,961 is from City Venues – City (4K1), which is ultimately from the General Fund/GSD.

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CITY VENUES – SMG (4K2)**

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**PROPOSED BUDGET BOOK – Page #261-262**

**EXPENDITURES:**

1. Salaries:
  - The increase of \$491,622 is primarily due to a request to increase non-union salaried employees by 4.5% to be in line with City salary increases and union employees negotiated increase of 3%. Also, included is an enhancement of \$190,000 for three additional SMG positions.
2. Employer Provided Benefits:
  - The increase of \$435,621 is primarily due to an increase of \$415,903 for Health/Workers Comp Insurance. The increase is primarily due to bringing security in-house for fiscal year 2018/2019 and an anticipated increase in cost for fiscal year 2019/2020.
3. Professional and Contractual Services:
  - The decrease of \$237,909 is primarily due to Contractual Services decreasing at VyStar Memorial Arena for not hosting the NCAA Tournament in fiscal year 2019/20120 and at the Ritz Theatre due to a decrease in concerts.
4. Other Operating Expenses:
  - The increase of \$450,849 is primarily due to:
    - An increase in Repairs and Maintenance of \$237,763 primarily at TIAA Bank Field for video board maintenance and field service.
    - An increase of \$86,701 for Event Contribution which is for the suite and sponsorship expenses.
    - An increase of \$42,205 in Telephone and Data Lines based on current year actuals.
    - An increase in Finance Charges of \$32,620 which are for credit card fees and is due to increased credit card usage by customers.
    - An increase of \$19,275 in Travel, of which \$10,000 is part of an enhancement request from SMG.

**EMPLOYEE CAP CHANGES:**

There are no City employees associated with this sub-fund.

**RECOMMENDATION:**

None.

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PARKS, RECREATION AND COMMUNITY SERVICES  
CAPITAL PROJECTS – CITY VENUES SURCHARGE (S/F 4K3)**

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**PROPOSED BUDGET BOOK – Page #263-264**

**BACKGROUND:**

This sub-fund includes the budgeted ticket surcharges authorized by Ordinance Code Section 123.102(i) which can only be used for capital expenditures and capital maintenance. The facilities that have a ticket surcharge include TIAA Bank Field, the Baseball Stadium, the VyStar Veterans Memorial Arena and the Times Union Center for the Performing Arts.

**REVENUE:**

1. Charges for Services:
  - The amount of \$3,695,605 includes:
    - The NFL Ticket Surcharge in the amount of \$1,575,475.
    - The Facility Fees (Ticket User Fees) in the amount of \$2,120,130 from TIAA Bank Field, VyStar Veterans Memorial Arena, Baseball Stadium and the Times Union Center for the Performing Arts.
2. Rental of City Facilities:
  - The amount \$49,440 represents 20% of the annual rental fee for the Baseball Stadium. Pursuant to Ordinance 2018-574-E, 20% of the annual rental fee is to be deposited into this fund to be used for capital maintenance and capital expenditures.

**EXPENDITURES:**

1. Capital Outlay:
  - The capital funding for each of the venues is listed on the following page, which is based on the projected surcharge revenue for each venue. Consistent with the prior year, an expense for Administrative Support Costs is included at an amount of \$93,627. The Administrative Support Cost is 2.5% of the total available funds and is used by SMG to hire a contract employee to manage projects.



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 CAPITAL PROJECTS – CITY VENUES SURCHARGE (S/F 4K3)**

**PROPOSED BUDGET BOOK – Page #263-264**

	<b>Description</b>	<b>Amount</b>
<b><u>TIAA Bank Field</u></b>		
Audio/Visual/Scoreboard/Broadcast	Gate fiber install for WiFi and Sound, Control room upgrades, Concourse TVs	\$ 325,000
Building Systems	Change out Refrigeration Equipment, Replace air handlers, Elevator upgrades, Network boxes, Misc. contingency	\$ 738,498
Food Service	Kitchen Equipment	\$ 50,000
Interior Finishes	Interior Concession Stand Painting	\$ 44,000
Network and Computer Systems	Replace/upgrade aging network equipment, Wireless related equipment	\$ 150,000
Security and Access Control	Security cameras and access control, Repair/replace perimeter fence line, Rekeying of door locks	\$ 555,000
	<b>Total</b>	<b>\$ 1,862,498</b>
<b><u>Baseball Stadium</u></b>		
Audio/Visual/Scoreboard/Broadcast	Concourse/building digital signage	\$ 50,000
Building Systems	Fire pump, Miscellaneous contingency	\$ 68,023
Interior Finishes	Miscellaneous carpeting/flooring	\$ 25,000
	<b>Total</b>	<b>\$ 143,023</b>
<b><u>VyStar Veterans Memorial Arena</u></b>		
Audio/Visual/Scoreboard/Broadcast	Control room - replace/upgrade equipment, Replacement house sound board	\$ 100,000
Building Systems	Building Automation System upgrades, Retractable seating repairs/replacement, Fixed seating repairs, Ice plant, Lighting retrofits to LED, Misc. contingency	\$ 563,482
Furniture, Fixtures and Equipment	Replacement of utility carts	\$ 30,000
Interior Finishes	Miscellaneous carpeting/flooring	\$ 50,000
Network and Computer Systems	Replace/upgrade aging network equipment, Wireless related equipment	\$ 50,000
Security and Access Controls	Security cameras/access control, Add access control/rekeying of door locks	\$ 300,000
	<b>Total</b>	<b>\$ 1,093,482</b>
<b><u>Times Union Center for the Performing Arts</u></b>		
Building Systems	Building Automation upgrades, Repair/replace entrance canopy, Miscellaneous contingency	\$ 182,767
Food Service	Continue food and beverage enhancements	\$ 50,000
Interior Finishes	2nd floor lobby carpeting	\$ 100,000
Network and Computer Systems	Replace/upgrade aging network equipment	\$ 20,000
Security and Access Controls	Exterior security camera additions	\$ 50,000
Waterproofing	Roof repairs to stop water intrusion	\$ 149,648
	<b>Total</b>	<b>\$ 552,415</b>
	<b>Total Requested Projects</b>	<b>\$ 3,651,418</b>
	<b>Administrative Support Costs</b>	<b>\$ 93,627</b>
	<b>FY 20 Total Budget</b>	<b>\$ 3,745,045</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
CAPITAL PROJECTS – CITY VENUES SURCHARGE (S/F 4K3)**

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**PROPOSED BUDGET BOOK – Page #263-264**

**EMPLOYEE CAP CHANGES:**

There are no City positions associated with this sub-fund.

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
CITY VENUES – DEBT SERVICE (S/F 4K6)**

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**PROPOSED BUDGET BOOK – Page #265-266**

**BACKGROUND:**

This subfund is for the debt payments related to each venue managed by SMG.

**REVENUE:**

1. Investment Pool/Interest Earnings:
  - The budgeted amount of \$67,643 is the projected Investment Pool Earnings for fiscal year 2019/2020 based on available cash and the interest rate projected by Treasury.
2. Transfers from Other Funds:
  - The transfer of \$2,123,025 is a transfer from the Sports Complex Capital Maintenance sub-fund (4G1).
3. Transfer In to Pay Debt Service:
  - The transfer of \$19,116,082 includes:
    - \$5,712,258 from the Better Jacksonville Trust Fund (1I1) for the Vystar Veterans Memorial Arena and Baseball Stadium debt
    - \$3,209,810 from the Sports Complex Capital Maintenance sub-fund (4G1) for the Scoreboard electronics and infrastructure
    - \$10,194,014 from the City Venues – City (4K1) for TIAA Bank Field

**EXPENDITURES:**

1. Debt Management Fund Repayments:
  - The \$2,123,025 is the principal (\$200,000) and interest (\$1,923,025) payments to the Debt Management Fund for the Amphitheater and Covered Flex Field approved through Amendment #14 of the Jaguar Lease.
2. Fiscal and Other Debt Fees:
  - The debt service payments include principal and interest costs and fiscal agent fees, which are based on a repayment schedule that was established at the time the bonds were issued. See the table on the following page for fiscal year 2019/2020 payments.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2019/20 BUDGET  
 PARKS, RECREATION AND COMMUNITY SERVICES  
 CITY VENUES – DEBT SERVICE (S/F 4K6)**

**PROPOSED BUDGET BOOK – Page #265-266**

**TIAA Bank Field**

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2012 Capital Improvement Revenue Refunding Bonds	\$ 6,140,000	\$ 4,094,500	\$ 450	\$ 10,234,950
Short-term Debt - Scoreboard (Electronics)	990,000	434,700	1,000	\$ 1,425,700
2017A Special Revenue Bonds	745,000	1,051,500	-	\$ 1,796,500
Total	\$ 7,875,000	\$ 5,580,700	\$ 1,450	\$ 13,457,150

**VyStar Veterans Memorial Arena**

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2012 Better Jacksonville Sales Tax Revenue Refunding Bonds	\$ -	\$ 1,611,335	\$ -	\$ 1,611,335
2012A Better Jacksonville Sales Tax Revenue Refunding Bonds	-	2,918,500	-	\$ 2,918,500
Total	\$ -	\$ 4,529,835	\$ -	\$ 4,529,835

**Baseball Stadium**

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2012 Better Jacksonville Sales Tax Revenue Refunding Bonds	\$ -	\$ 425,490	\$ -	\$ 425,490
2012A Better Jacksonville Sales Tax Revenue Refunding Bonds	-	771,250	-	\$ 771,250
Total	\$ -	\$ 1,196,740	\$ -	\$ 1,196,740

<b>Total Debt Payments for City Venues</b>	<b>\$ 7,875,000</b>	<b>\$ 11,307,275</b>	<b>\$ 1,450</b>	<b>\$ 19,183,725</b>
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**EMPLOYEE CAP CHANGES:**

There are no City positions associated with this sub-fund.

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
SPORTS COMPLEX CAPITAL MAINTENANCE (4G1)**

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**PROPOSED BUDGET BOOK – Page #256-257**

**BACKGROUND:**

Ordinance 2009-817-E mandates that the Convention Development Tax collected pursuant to Municipal Code Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. The 4G1 sub-fund was established for this purpose. These funds are to be used exclusively to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex which includes TIAA Bank Field, VyStar Veterans Memorial Arena and the Jacksonville Baseball Stadium.

Pursuant to Section 6(d) of Amendment #12 and Section 9(d) of Amendment #14 to the Jaguar Lease, the City will use part of the Convention Development Tax revenues to make the principal and interest payments on the \$43,109,000 City share of the North End Zone and Video Board Improvements and the \$45,000,000 City share of the 2015 Stadium Improvements, respectively. This is an “all years” fund.

**REVENUES:**

1. Taxes:
  - The decrease of \$516,871 is to bring the budget in line with current collections for the Convention Development Tax based on the current year. (Note – This revenue is partially shared with the Beaches and Baldwin and that is why \$8,083,129 is budgeted instead of \$8,568,533 like the Tourist Development Tax).
2. Investment Pool/Interest Earnings:
  - The budgeted amount of \$138,378 is the projected Investment Pool Earnings for fiscal year 2019/2020 based on available cash and the interest rate projected by Treasury.

**EXPENDITURES:**

1. Capital Outlay:
  - The Capital Funding for each of the venues is listed in detail on the following page. Consistent with the prior year, an expense for Administrative Support Costs is included at an amount of \$72,216. The Administrative Support Cost is 2.5% of the total available funds and is used by SMG to hire a contract employee to manage projects.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2019/20 BUDGET  
 PARKS, RECREATION AND COMMUNITY SERVICES  
 SPORTS COMPLEX CAPITAL MAINTENANCE (4G1)**

**PROPOSED BUDGET BOOK – Page #256-257**

<b>Description</b>		<b>Amount</b>
<b><u>TIAA Bank Field</u></b>		
Audio/Visual/Scoreboard/Broadcast	Control room upgrades/replacements	\$ 50,000
Building Systems	Miscellaneous contingency	16,250
Exterior Finishes	Add premium seating, remove tables and add bar rails	100,000
Furniture, Fixtures and Equipment	Terrace suite patio/Sky patio furniture	25,000
Interior Finishes	Visiting team locker room, suite renovations, west main concourse finishes refresh, north main concourse concessions bar, club bar improvements	1,585,000
Security and Access Control	Security office and mailroom	195,269
		<b>Total</b>
		<b>\$ 1,971,519</b>
 <b><u>Baseball Stadium</u></b>		
Audio/Visual/Scoreboard/Broadcast	Control room - replace/upgrade equipment	\$ 25,000
Building Systems	Elevator upgrades, wall pad replacement, lighting retrofits to LED, miscellaneous contingency	404,937
Exterior Finishes	Steel painting, handrail refurbishment	65,000
Landscape and Turf	Renovate and re-sod playing field	225,000
Network and Computer Systems	Replace/upgrade aging network and wireless equipment	25,000
Waterproofing	Restroom deck coating	100,000
		<b>Total</b>
		<b>\$ 844,937</b>
<b>Total Budget for Projects</b>		<b>\$ 2,816,456</b>
<b>Administrative Support Costs</b>		<b>\$ 72,216</b>
<b>Total FY 2018/2019 Budget</b>		<b>\$ 2,888,672</b>

2. Debt Service:

- The \$3,209,810 is a transfer to City Venues – Debt (4K6) for the Scoreboard electronics and infrastructure.

3. Transfers to Other Funds:

- The transfer of \$2,123,025 is a transfer to the City Venues – Debt (4K6) for the principal and interest payments to the Debt Management Fund for the Amphitheater and Covered Flex Field approved through Amendment #14 of the Jaguar Lease.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
SPORTS COMPLEX CAPITAL MAINTENANCE (4G1)**

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**PROPOSED BUDGET BOOK – Page #256-257**

**EMPLOYEE CAP CHANGES:**

There are no City employees associated with this sub-fund.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
PARKS, RECREATION AND COMMUNITY SERVICES  
VETERANS MEMORIAL ARENA TRUST (S/F 645)**

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**PROPOSED BUDGET BOOK – Page #267-268**

**BACKGROUND:**

Section 111.255 requires that the City annually deposit ten percent of the City's annual license fee revenues received pursuant to the VyStar Arena Naming Rights Agreement into the Veterans Memorial Arena Trust Fund. The purpose of the trust fund is to provide periodic funding to support veterans' programs and initiatives for veterans residing in Duval County. The Veterans Council of Duval County (VCDC) will evaluate eligible programs and initiatives and make funding recommendations by April 1 of each year. This is an all years' fund.

**REVENUE:**

1. Transfers from Other Funds:
  - The budgeted amount of \$54,075 represents ten percent of the fiscal year 2019/2020 license fee pursuant to the VyStar Arena Naming Rights Agreement.

**EXPENDITURES:**

1. Contingencies:
  - The budgeted amount of \$54,075 has been placed into a contingency line pending funding recommendations from VCDC.

**EMPLOYEE CAP CHANGES:**

There are no City positions associated with this sub-fund.

**RECOMMENDATIONS:**

None