

# **OFFICE OF THE COUNCIL AUDITOR**

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

### **FINANCE COMMITTEE MEMBERS**

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**Meeting #6**  
**August 22, 2019**

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

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**PROPOSED BUDGET BOOK- Page #185-186**

**BACKGROUND:**

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

**REVENUE:**

1. Miscellaneous Revenue:

- Miscellaneous revenue is not budgeted in FY 2019/20 due to FY 2018/19 being the final year of the contribution from the Community Foundation of Northeast Florida that was used to help fund the Director of Strategic Partnerships position pursuant to Ordinance 2016-439-E.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$201,662 is primarily due to pay increases to be effective October 1st related to collective bargaining and other pay increases that occurred during FY 2018/19.

2. Pension Costs:

- The net decrease of \$66,231 is due to employee turnover and a decrease in the City's required contribution to the General Employees Pension Plan.

3. Internal Service Charges:

- The net decrease of \$48,419 primarily results from a decrease in computer system maintenance of \$22,877 due to a decrease in charges related to site maintenance and customer support, and a decrease in technology refresh of \$19,994 due to no computer refresh being scheduled in FY 2019/20.

4. Inter-Departmental Billing:

- The amount of \$313,926 is the cost for the Mayor's security that resides in the Office of the Sheriff's budget. This expense has a revenue offset within JSO's budget.

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

**PROPOSED BUDGET BOOK- Page #185-186**

**ACTIVITY LEVEL CHANGES:**

	<b>FY 2018/19 Adopted</b>	<b>FY 2019/20 Proposed</b>	<b>% Change from FY19</b>	<b>\$ Change from FY19</b>	
Administration	\$ 3,281,152	\$ 3,300,835	0.6%	\$ 19,683	A
Public Affairs	\$ 1,000,660	\$ 1,028,865	2.8%	\$ 28,205	B
Department Total	\$ 4,281,812	\$ 4,329,700	1.1%	\$ 47,888	

- A. The budget for the Administration activity increased by \$19,683 due to increases of \$158,119 in salaries primarily caused by pay increases to be effective October 1st related to collective bargaining and \$11,954 in health insurance due to changes in health insurance elections. The increase is partially offset by decreases of \$75,776 in pension costs, \$37,915 in the Mayor's security, and \$36,317 in internal service charges.
- B. The budget for the Public Affairs activity increased by \$28,205 due to an increase of \$43,543 in salaries mainly due to pay increases to be effective October 1st related to collective bargaining. The increase is partially offset by a decrease of \$12,865 in health insurance due to the removal of one position and an overall decrease in employee elections.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

One (1) full-time Public Communications Officer position is proposed to be removed, bringing the authorized positions down to 27.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2019/20 BUDGET  
 ADVISORY BOARDS & COMMISSIONS  
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page #103-104**

**BACKGROUND:**

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

**REVENUES:**

1. Charges for Services:
  - The net decrease of \$122,000 is primarily the result of the seasonality of CTQB contractor certification and renewal revenue. These certifications are issued or renewed for a two-year period beginning October 1 of the first year and expiring September 30 of the second year.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$13,378 is mainly the result of pay increases to be effective October 1st related to collective bargaining.
2. Pension Costs:
  - The increase of \$11,468 is mainly the result of having to budget enough in defined contribution line item in case there is employee turnover.
3. Internal Service Charges:
  - The net increase of \$7,234 is mainly due to computer systems maintenance charges related to the implementation of the new phone system for the Civil Service Board offset by the elimination of a one-time charge in FY 2018/19 for server upgrades for the CTQB.

**DIVISION SUMMARY**

	<b>FY 2018/19 Adopted</b>	<b>FY 2019/20 Proposed</b>	<b>% Change from FY19</b>	<b>\$ Change from FY19</b>	
Civil Service Board	\$ 233,323	\$ 270,055	15.7%	\$ 36,732	<b>A</b>
Construction Trades Qualifying Board	\$ 270,476	\$ 264,658	-2.2%	\$ (5,818)	<b>B</b>
Mayor's Commission on Status of Women	\$ 992	\$ 1,173	18.2%	\$ 181	
Department Total	<u>\$ 504,791</u>	<u>\$ 535,886</u>	6.2%	<u>\$ 31,095</u>	

- A.** The budget for the Civil Service Board increased by \$36,732 due to increases of \$26,944 in internal service charges mainly due to the implementation of the new phone system and \$5,403 in salaries mainly due to pay increases to be effective October 1st related to collective bargaining.

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

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**PROPOSED BUDGET BOOK – Page #103-104**

**B.** The budget for the Construction Trades Qualifying Board decreased by \$5,818 due to a decrease of \$19,852 in internal service charges mainly due to the removal of a one-time charge related to server upgrades that occurred in FY 2018/19. The decrease is partially offset by increases of \$7,975 in salaries mainly due to pay increases related to collective bargaining and \$7,033 in pension costs.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no proposed changes in the employee cap.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK - Page # 118 - 119**

**BACKGROUND:**

The Employee Services Department consists of four divisions: Employee & Labor Relations, Office of the Director, Talent Management, and Compensation and Benefits. The Compensation and Benefits activity is housed in the Group Health subfund (571).

**REVENUES:**

1. Miscellaneous Revenue:

- This represents the expected revenue due to sale of books, maps & regulations for FY 2019/20.

**EXPENDITURES:**

1. Salaries:

- The increase of \$143,432 is primarily due to an increase of \$140,268 in permanent and probationary salaries resulting from the 4.5% increase approved in the collective bargaining agreements, turnover, and salary increases during the year.

2. Pension Costs:

- The net increase of \$22,840 is mainly the result of salary increases noted above offset by a reduction in the City's required contribution to the defined benefit pension plan.

3. Internal Service Charges:

- The net increase of \$269,434 is primarily due to an increase of \$375,167 in computer system maintenance/security costs associated with the new Enterprise Resource Management Solution (ERP) system and an increase of \$25,461 in tech refresh related to the refresh of computers in FY 2019/20. This is partially offset by a decrease of \$124,113 in OGC legal allocation based on actual usage. Note all ERP charges attributable to the General Fund/GSD are being allocated to this Department to account for them in one place.

4. Professional and Contractual Services:

- The increase of \$32,965 is related to price increases for some services offered in the City's occupational health and medical contract.

5. Other Operating Expenses:

- The net increase of \$57,000 is mainly attributable to an increase of \$60,000 in tuition reimbursement program costs consistent with the Fraternal Order of Police (FOP) collective bargaining agreement.

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

**PROPOSED BUDGET BOOK - Page # 118 - 119**

6. Supervision Allocation:

- This amount represents the allocation of a portion of the salary and benefits costs for a position within Group Health (S/F 571) who also provides support to the defined contribution pension plan, which is a General Fund/GSD function. There is an increase in workload for the expanded defined contribution pension plan due to the closing of the defined benefit pension plan effective October 1, 2017. The increase of \$20,593 is due to increasing the time associated with the DC plan.

**DIVISION CHANGES:**

Division	FY 2018/19 Approved	FY 2019/20 Proposed	Change	
Employee & Labor Relations	\$1,331,850	\$1,251,215	\$(80,635)	A
Office of Director	491,571	501,754	10,183	
Talent Management	8,989,546	9,599,533	609,987	B
<b>Department Total</b>	<b>\$10,812,967</b>	<b>\$11,352,502</b>	<b>\$539,535</b>	

A. The net decrease of \$80,635 in the Employee & Labor Relations Division is primarily due to a decrease of \$122,843 in OGC legal fees based on actual usage. This was partially offset by an increase of \$54,040 in permanent and probationary salaries related to the 4.5% increase resulting from approved collective bargaining agreements and salary adjustments during the year.

B. The net increase of \$609,987 in the Talent Management Division is primarily due to the following increases:

- \$389,561 in computer systems maintenance and security allocation primarily due to IT charges associated with the new ERP system;
- \$77,587 in permanent and probationary salaries mainly due to the 4.5% increase approved in the collective bargaining agreements;
- \$60,000 in tuition reimbursement required by the JSO updated collective bargaining agreement;
- \$32,965 in professional services related to price increases for some services offered in the City's occupational health and medical contract;
- \$19,974 in pension costs mainly related to salary increases mentioned above;
- \$16,605 in tech refresh related to the refresh of computers in FY 2019/20; and
- \$14,107 in health insurance due to employee election changes.

**SERVICE LEVEL CHANGES:**

None.



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

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**PROPOSED BUDGET BOOK - Page # 118 - 119**

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (S/F 571)**

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**PROPOSED BUDGET BOOK - Page # 120 - 122**

**BACKGROUND:**

This Internal Service Fund provides for the costs of group health, life insurance and other types of employee insurances. On January 1, 2015, the City moved to being partially self-insured for group health pursuant to Ordinance 2014-546-E. The City's specific stop loss coverage is currently \$700,000 per claim for Florida Blue and \$325,000 per claim for UF Health. The City remains fully insured for the other insurances.

The Administration has stated that Group health and vision premiums are not projected to change at the start of the calendar year. Dental premiums are expected to increase by 6.5%.

**REVENUE:**

1. Charges for Services:

- The net increase of \$2,190,459 is to bring employer's health, dental, vision, and life insurance premiums in line with current actuals taking into account additional positions added and the rate increase for dental.

2. Investment Pool / Interest Earnings:

- The increase of \$114,042 is due to an increase in projected investment pool earnings based on expected available cash and the interest rate projected by the Treasury Division.

3. Transfers from Fund Balance:

- There is a proposed \$10,092,275 transfer from fund balance in FY 2019/20. This transfer is being used primarily to cover the increase in medical and pharmacy costs based on the actuary report and to cover costs associated with the Go365 program in order to maintain current level of service. It also includes the FY 2018/19 pension reform reserve amount of \$68,802.

**EXPENDITURES:**

1. Salaries:

- The net decrease of \$11,055 is primarily due to a decrease \$6,514 in permanent and probationary salaries and a decrease of \$5,830 in leave rollback/sellback due to employee turnover.

2. Salary & Benefit Lapse:

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2019/20.

3. Pension Costs:

- The net increase of \$5,440 is mainly the result of employee turnover and needing to have enough budgeted for defined contribution if there is additional turnover throughout the year.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (S/F 571)**

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**PROPOSED BUDGET BOOK - Page # 120 - 122**

4. Employer Provided Benefits:
  - The net increase of \$9,569 is mainly attributable to employee health plan election changes.
  
5. Insurance Costs and Premiums:
  - The increase of \$6,346,109 is primarily due to the budgeted increase of \$5,626,124 in claims paid based on the actuary's projected costs for medical and pharmacy costs. This amount also includes \$300,000 for firefighter cancer presumption costs based on recent changes to the state law that requires a payout of \$25,000 upon diagnosis. Additionally, there was an increase of \$288,000 in paid-employee dental and \$184,000 in paid-employer dental resulting from the budgeted 6.5% increase in dental premiums and \$104,000 in paid-employer group life, \$76,000 in paid-employee vision, and \$64,000 in paid-employee group life to better align with current actuals.
  
6. Professional and Contractual Services:
  - The increase of \$75,000 is due to an increase in costs associated with the Go365 program in order to maintain the current level of service.
  
7. Supervision Allocation:
  - This amount represents the allocation of a portion of the costs associated with a position that splits time between this function and administrative work on the defined contribution plan that is charged to the General Fund/GSD.
  
8. Indirect Cost:
  - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.
  
9. Contingencies:
  - The proposed contingency amount of \$68,802 is part of the overall pension reform reserves being set aside as funds to be available to offset salary increases agreed to in the approved collective bargaining agreements.

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2019/20 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (S/F 571)**

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**PROPOSED BUDGET BOOK - Page # 120 - 122**

**CONCERN:**

With the split-off of Public Safety looming as a possibility January 1, 2020 pursuant to Ordinances 2018-756-E and 2018-757-E, the contributions from the City and employees into the existing fund are projected to be significantly less than the expenses of the plan (26.40% loss) based on the actuary’s projections. While there are sufficient reserves to cover this next year, the actuary projects the loss to go to 33.84% in calendar year 2021 and then 46.76% in calendar year 2022 without a change to the rate. Also, it was stated during the collective bargaining discussions that the goal was to hold the non-public safety employees harmless and that the City would contribute the “savings” (from matching less on the Public Safety side) to the non-Public Safety plan, but there is nothing that actually requires that. This is an issue that will need to be addressed in some manner during the discussion of the FY 2020/21 budget, otherwise non-public safety employees may be looking at a *significant* rate hike depending upon how the City addresses the growing loss. Note the City is supposed to realize some savings from the reduced contributions to the Public Safety health plan based on how the agreement for the split was structured.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
CITY WELLNESS AND FITNESS (S/F 64H)**

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**PROPOSED BUDGET BOOK - Page # 123 - 124**

**BACKGROUND:**

This subfund was established by 2016-8-E to replace the City Wellness and Fitness Fund (S/F 1H9) which was put in place to account for annual contributions to fund the City's Wellness and Fitness Program. Pursuant to Sec. 111.471 of the municipal code, the funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

**REVENUE:**

1. Miscellaneous Revenue:

- The \$200,000 is the contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The proposed funding is being appropriated to fund wellness and fitness program expenditures.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**SERVICE LEVEL CHANGES:**

There are no service level changes.

**COMMENT:**

The \$200,000 is not covering the total costs of the program. Therefore, \$255,800 of the costs are being covered in S/F 571.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2019/20 BUDGET  
 DOWNTOWN VISION, INC. (DVI)**

**BACKGROUND:**

Downtown Vision Inc. (DVI) is a not-for-profit 501(c)(6) organization whose mission is to build and maintain a healthy and vibrant downtown community and to promote downtown as an exciting place to live, work and visit. A public hearing on the assessment roll for DVI was scheduled for August 20, 2019 at the regular City Council Finance Committee meeting.

DVI operates an affiliate 501(c)(3) organization called Downtown Vision Alliance (DVA) to attract donated dollars. The budget for DVA is not included in the FY 2019/20 Mayor's Proposed Budget.

<u>ESTIMATED REVENUES</u>	<u>FY 2019/20 Proposed</u>	<u>Council Adopted 2018/19</u>	<u>Change</u>	<u>Change in %</u>
Assessed Properties	\$ 902,587	\$ 794,285	\$ 108,302	13.6%
City of Jacksonville	461,884	456,775	5,109	1.1%
Other Sources	275,421	236,974	38,447	16.2%
Total Estimated Revenues	<u>\$ 1,639,892</u>	<u>\$1,488,034</u>	<u>\$ 151,858</u>	<u>10.2%</u>

**APPROPRIATIONS**

	Clean, Safe and Attractive	Mktg, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Mayor's FY 2019/20 Proposed	Council Adopted FY 2018/19	Change	Change in %
Personnel Services	\$ 93,046	\$ 238,499	\$ 140,450	\$ 55,934	\$ 527,929	\$ 455,340	\$ 72,589	15.9%
Operating Expenses	688,332	250,360	139,058	34,214	1,111,963	1,032,694	79,269	7.7%
Total Appropriations	<u>\$ 781,377</u>	<u>\$ 488,859</u>	<u>\$ 279,507</u>	<u>\$ 90,148</u>	<u>\$ 1,639,892</u>	<u>\$1,488,034</u>	<u>\$ 151,858</u>	<u>10.2%</u>

**ESTIMATED REVENUES:**

1. Assessed Properties:
  - DVI's main source of revenue has been a 1.1 mill special assessment of downtown commercial property owners. The budgeted assessment is estimated to be \$902,587. The increase of \$108,302 from FY 2018/19 is due to higher property values.
2. City Contribution:
  - The amount of \$461,884 is the City's contribution to DVI. This contribution represents 1.1 mils of the City's assessed property value with no early payment discount.
3. Other Sources:
  - The net increase of \$38,447 is mainly due to an increase of \$26,509 in revenue projected for the annual DTJax Gala fundraiser. The net increase is also due to an increase of \$11,938 in contracted services due to DVI's pilot project with JTA that has ambassadors provide support at some Skyway stations.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2019/20 BUDGET  
DOWNTOWN VISION, INC. (DVI)**

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**APPROPRIATIONS:**

1. Personnel Services:

- The net increase of \$72,589 is mainly due to an increase of \$47,437 in salaries due to the addition of one staff member to oversee experience creation opportunities downtown. The net increase is also due to an increase of \$19,418 in employee benefits due to a higher cost of health insurance and benefits.

2. Operating Expenses:

- The net increase of \$79,269 is mainly due to an increase of \$53,866 in program support due to increased costs for the Lively and Beautiful Sidewalks (LABS) initiative to provide for more experience creation in the public, including place-making and beautification initiatives.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

Schedule AE should be revised to reflect \$688,331 for the amount of operating expenses under “Clean, Safe and Attractive” and \$279,508 for the amount of total appropriations under “Business & Stakeholder Support”. This will address rounding issues with the schedule.

All changes above are reflected on the revised schedule on the next page.

**BUSINESS IMPROVEMENT DISTRICT  
(DOWNTOWN VISION, INC.)  
JACKSONVILLE, FLORIDA  
BUDGET - FISCAL YEAR 2019/20**

**ESTIMATED REVENUES**

Assessed Properties (1)	\$ 902,587
City of Jacksonville (2)	461,884
Other Sources (3)	275,421
<b>Total Estimated Revenues</b>	<b>\$ 1,639,892</b>

**REVISED SCHEDULE AD**

**APPROPRIATIONS**

	Clean, Safe and Attractive (4)	Mktg, Promotions, Special Projects (5)	Business & Stakeholder Support (6)	Management & General (7)	Total
Personnel Services	\$ 93,046	\$ 238,499	\$ 140,450	\$ 55,934	\$ 527,929
Operating Expenses	688,331	250,360	139,058	34,214	\$ 1,111,963
<b>Total Appropriations</b>	<b>\$ 781,377</b>	<b>\$ 488,859</b>	<b>\$ 279,508</b>	<b>\$ 90,148</b>	<b>\$ 1,639,892</b>

- (1) Commercial property owners in DVI's Downtown district pay 1.1 mills of their property's assessed value to DVI.
- (2) This reflects a contribution from the City of Jacksonville equal to 1.1 mills of the value of the City's owned property (minus a rent credit of \$33,988 for Downtown Vision's office space in the Ed Ball Building.)
- (3) This represents all other income for Downtown Vision, including fee-for-service contracts, voluntary contributions from exempt organizations, grants, sponsorships and revenues generated from special events.
- (4) These contracted services include a team of Clean & Safe Ambassadors, a supervising project manager, uniforms, supplies and equipment. This line item includes 50% of the Director of District Services salary plus 25% of administrative budget.
- (5) Includes salaries for Vice President of Marketing, Communications Manager, Events Manager and includes 25% of the admin budget.
- (6) Includes salary for Director of Experience, 50% of Director of District Services and 25% of admin budget.
- (7) This represents 25% of the admin budget. The admin budget includes the CEO and Business Administrator positions.

**REVISED SCHEDULE AE**



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
KIDS HOPE ALLIANCE (S/F 191)**

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**PROPOSED BUDGET BOOK - Page # 178-180**

**BACKGROUND:**

Chapter 77 of the City's Ordinance Code established The Kids Hope Alliance (KHA) to be responsible for comprehensively developing, overseeing, managing and implementing an Essential Services Plan for Kids ("Plan"). KHA is to primarily implement and manage the children and youth programs, services, and activities permitted under the Plan through third-party service providers and other City agencies and may only perform limited services in-house as specified in the Chapter. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

Chapter 77 also identifies five (5) Essential Service Categories that identify the types of programs, services, and activities that are to be included in the plan and are comprised of 1) Early Learning, Literacy and School Readiness, 2) Juvenile Justice Prevention and Intervention Programming, 3) Out-of-School Programming, 4) Pre-teen and Teen Programming, 5) Special Needs, including but not limited to Mental Health, Behavioral Health, Emotional Health, and Physical Disabilities Programming.

**REVENUE:**

1. Investment Pool / Interest Earnings:
  - The \$96,219 represents anticipated interest earnings based on available cash and the interest rate projected by the Treasury Division consistent with actual earnings in the current year.
2. Miscellaneous Revenue:
  - The \$40,920 represents tenant revenues (rent) related to the Don Brewer Early Learning Center. The decrease of \$40,920 is due to one-half year of rent forgiveness.
3. Transfer from Other Funds:
  - The \$34,658,863 represents the transfer from the General Fund / General Services District (S/F 011) to balance the fund.
4. Transfers from Fund Balance:
  - The \$315,384 represents the KHA portion of the overall pension reform reserves.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$964,613 is mostly due to increases of \$597,430 in part-time salaries primarily resulting from 62,600 part-time hours that are proposed to be added and \$362,078 in permanent and probationary salaries resulting mostly from a combination of employee turnover including the reclassification of positions (\$143,900), the anticipated pay increases of 4.5% related to collective bargaining (\$110,483), and two positions that are proposed to move into this fund from the KHA grant subfund (\$107,695).

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
KIDS HOPE ALLIANCE (S/F 191)**

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**PROPOSED BUDGET BOOK - Page # 178-180**

2. Salary & Benefit Lapse:
  - This represents an estimated salary and benefits lapse based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Pension Costs:
  - The increase of \$41,841 is mostly due to a combination of the two additional positions, the salary increases noted above and employee turnover.
4. Employer Provided Benefits:
  - The net increase of \$22,687 is mostly due to increases of \$12,822 in Medicare Tax resulting from the additional part-time hours and two additional positions noted above and \$10,679 in Group Hospitalization Insurance resulting from adding the new positions.
5. Internal Service Charges:
  - The increase of \$91,169 is mainly due to increases of \$137,015 in computer system maintenance and security due to an increase in IT application charges related to the enhancement of the KHA mobile app and website maintenance. There was also an increase of \$28,368 in OGC legal fees based on actual usage. These increases were partially offset by a decrease of \$59,733 in technology refresh due to no additional computers being replaced in FY 2019/20.
6. Professional and Contractual Services:
  - The increase of \$24,274 is mostly due to an increase of \$17,062 in background check and drug screening costs resulting from 4 job coaches and 220 students being added for the Mayor's Pathways Academy and an additional 225 students for the Mayor's Youth at Work Partnership.
7. Other Operating Expenses:
  - The increase of \$15,066 is primarily due to an increase of \$12,000 in advertising and promotion costs related to promoting the proposed employment of the 220 students through the Mayor's Pathways Academy.
8. Debt Service:
  - The \$447,904 represents the debt service payment for the Don Brewer Early Learning Center.
9. Grants, Aids and Contributions:

(Note these funds have been placed into a Designated Contingency pursuant to 2019-511)

  - The increase of \$1,489,250 is mostly due to the following increases:
    - \$764,609 to continue funding programs that were added during the current year through Ordinance 2019-23-E, including:

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 KIDS HOPE ALLIANCE (S/F 191)**

**PROPOSED BUDGET BOOK - Page # 178-180**

- \$514,609 for diversionary programs related to the Juvenile Justice Prevention and Intervention category;
- \$200,000 for the Young Men’s Success Program (\$100,000) and the College Success & Access Academy (\$100,000) related to the Preteen and Teen Programming category;
- \$50,000 for the Trauma Informed Training program related to the Special Needs Programming category;
- \$693,559 to fund afterschool and summer learning programs at three schools that were added during the current year due to being previously funded through a grant that expired (Ordinance 2019-435-E) and one other school that was added during the year based on need (Ordinance 2019-153-E).

10. Contingencies:

- The proposed contingency amount of \$233,784 is part of the overall pension reform reserves. The decrease of \$81,600 is the result of using a portion of the contingency to fund 4,080 part time hours that are proposed to be added for FY 2019/20.

11. Transfers to Other Funds:

- The \$250,000 represents a combination of a transfer of \$200,000 to the Kids Hope Alliance Trust Fund (S/F 646) for the Stop the Violence Program and a transfer of \$50,000 to the Youth Travel Trust (S/F 64M) to fund the annual appropriation for the Youth Travel Trust Fund.

**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
JCOD191	500	Water for Outdoor Events	Public events- to avoid liability from heat exhaustion
JCOD191CR	100	Water for events and meetings	Avoid liability from heat exhaustion
JCOD191ESPTP	4,575	Meals and snacks for participants in Mayor's Pathway Academy	Workshops and evening activities for youth in Pathways Academy.
JCOD191SJP	3,800	Lunches for Summer Jobs students	Orientation for Students in Summer Jobs Program.

**Total** **8,975**

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**EMPLOYEE CAP CHANGES:**

Two positions are proposed to be moved into this fund from the Kids Hope Alliance Grant subfund (S/F 192) and reclassified. Specifically, one Contract Manager is proposed to be added within the Juvenile Justice Prevention/Intervention activity and one Family Engagement Coordinator is proposed to be added within the Special Needs Activity. The costs for these positions will be covered by reducing the contribution to the Kids Hope Alliance Grant subfund (S/F 192) for the local match that was made for those employees in prior years.

Part-time hours are proposed to increase by 62,600, as follows:

- 31,520 to allow for the Mayor's Pathways Academy to employ students to work part-time during afterschool hours during the year (this includes four job coaches);
- 27,000 for the Mayor's Youth at Work Partnership to fund an additional 225 students for six weeks;
- 2,040 to fund additional part-time employees to evaluate RFPs and assist with additional program assessments (the cost for these is covered by reducing the contingency);
- 2,040 to fund Program Assessors for the afterschool and summer camp programs (the cost for these is covered by reducing the contingency).

**SERVICE LEVEL CHANGES:**

The Mayor's Pathways Academy is proposing to employ 220 students and 4 job coaches to work part-time during after school hours in the fall and spring. The students will work 7 weeks and receive valuable jobs coaching during the program.

**RECOMMENDATIONS:**

None.

**Kids Hope Alliance  
Comprehensive Budget  
Fiscal Year 2019 - 2020**

ESTIMATED REVENUE FROM GRANTS	Grant Period	Positions & PT Hours	Federal	State	Private Sources	Total External Funds	COJ Funds* (Local Match)	Total Funds
State of FL. Dept. of Health - USDA Child and Adult Care Food Program - After School Food Program	10/01/19 09/30/20	5 FT Staff / 1,040 PT Hrs	\$3,100,000	\$0	\$0	\$3,100,000	\$10,000	\$3,110,000
State of FL Dept. of Agriculture & Consumer Services - USDA Summer Food Service Program (Sum. 2020)	04/01/20 08/31/20	22,000 PT Hrs	\$1,100,000	\$0	\$0	\$1,100,000	\$0	\$1,100,000
Healthy Families - The Ounce of Prevention FL	07/01/20 06/30/21	4 FT Staff / 1,140 PT Hrs	\$410,200	\$684,300	\$0	\$1,094,500	\$1,040,500	\$2,135,000
FL Department of Education - 21st Century Community Learning Center Grant	08/01/20 07/31/21	2 FT Staff 35,000 PT Hrs.	\$0	\$700,000	\$0	\$700,000	\$155,171	\$855,171
Criminal Justice Reinvestment Grant	11/01/19 10/31/20	1 FT Staff	\$0	\$400,000	\$0	\$400,000	\$60,000	\$460,000
<b>NEW:</b> Department of Health & Human Services - SAMHSA	09/29/19 09/28/20	2 FT Staff	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000
<b>NEW:</b> FL Department of Education - Kids Hope Alliance High School 21st Century Grant	10/01/19 09/30/20	2 FT Staff 35,000 PT Hrs.	\$0	\$700,000	\$0	\$700,000	\$64,000	\$764,000
<b>TOTAL ESTIMATED GRANT REVENUE</b>			<b>\$5,610,200</b>	<b>\$2,484,300</b>	<b>\$0</b>	<b>\$8,094,500</b>	<b>\$1,329,671</b>	<b>\$9,424,171</b>

**Essential Service Plans:**

	<u>Total Funding</u>	<u>Program Funds (08201)</u>
Early Learning Programs	\$3,503,999	\$2,806,694
Juvenile Justice Prevention/Intervention Programs	\$1,496,007	\$1,261,625
Out of School Time Programs	\$12,829,639	\$12,252,620
Out of School Time Programs - Summer Camp Programs	\$3,954,000	\$3,954,000
Preteen and Teen Programs	\$2,278,203	\$1,783,370
Special Needs Programs	\$6,222,347	\$5,965,095
Special Needs Programs - Grief Counseling & Burial Costs	\$42,732	\$21,366
Preteen and Teen Programs - Mayor's Youth at Work Partnership	\$484,788	

**Across All Essential Service Plans:**

Youth Travel Trust Fund	\$50,000	
Stop the Violence Program	\$200,000	
	<hr/>	
	\$31,061,715	\$28,044,770 **
KHA - Administrative Funds	\$4,049,671	
	<hr/>	
<b>Total City Funding:</b>	\$35,111,386	
<b>Grant Funding from Above:</b>	\$8,094,500	
<b>Total Funding Including Grants:</b>	<hr/> <b>\$43,205,886</b> <hr/>	

\* These funds are included in the Essential Service Plan breakdown below the chart.

\*\* Ties to the Total Essential Service Program Funding on Page 2.

**Program Funding by the Five Essential Service Categories**

	Period	Total Amount
<b>Early Learning Programs:</b>		
Early Learning Coalition of Duval - Childcare Enhancement	10/01/19 - 09/30/20	829,500
Early Learning Coalition of Duval - Childcare Local Match	10/01/19 - 09/30/20	625,000
Early Learning Coalition of Duval - Program Quality and Workforce Development	10/01/19 - 09/30/20	1,352,194
<b>Total Early Learning Programs</b>		<b>\$ 2,806,694</b>
<b>Juvenile Justice Prevention &amp; Intervention Programs:</b>		
Juvenile Justice Prevention & Intervention Programs - RFP	10/01/19 - 09/30/20	507,016
Evening Reporting Center - RFP	10/01/19 - 09/30/20	180,000
Diversionary Programs - RFP	10/01/19 - 09/30/20	514,609
<b>Grant Match:</b> Dept. of Children & Families - Criminal Justice Reinvestment Grant	10/01/19 - 09/30/20	60,000
<b>Total Juvenile Prevention &amp; Intervention Programs</b>		<b>\$ 1,261,625</b>
<b>Out-of-School Time Programs:</b>		
Afterschool Program - Existing JCC RFP (Contracts effective 10/1/19-6/30/20 )	10/01/19 - 09/30/20	8,487,461
Communities in Schools of Jacksonville - DuPont Middle School	10/01/19 - 09/30/20	96,000
YMCA of Florida - Southside Middle School	10/01/19 - 09/30/20	80,000
YMCA of Florida - Windy Hill, Ramona Boulevard, Jacksonville Heights	10/01/19 - 09/30/20	312,126
Afterschool Programs RFP - (Contracts Effective 7/1/20 - 9/30/20)	10/01/19 - 09/30/20	3,047,862
Summer Learning Programs RFP - (Summer 2020 - JCOD191SUM))	10/01/19 - 09/30/20	3,954,000
<b>Grant Match:</b> 21st Century Community Learning Center Grant	10/01/19 - 09/30/20	155,171
<b>Grant Match:</b> Kids Hope Alliance High School 21st Century Grant	10/01/19 - 09/30/20	64,000
<b>Grant Match:</b> After School Food Program Grant	10/01/19 - 09/30/20	10,000
<b>Total Out-of-School Time Programs</b>		<b>\$ 16,206,620</b>
<b>Preteens and Teen Programs:</b>		
Preteens and Teen Programs - RFP	10/01/19 - 09/30/20	1,541,370
Young Men's Success - RFP	10/01/19 - 09/30/20	100,000
College Success & Access Academy - RFP	10/01/19 - 09/30/20	100,000
MYLAC Programming - RFP	10/01/19 - 09/30/20	42,000
<b>Total Preteen and Teen Programs</b>		<b>\$ 1,783,370</b>
<b>Special Needs Programs:</b>		
Full Service Schools:		
Jewish Family Services	10/01/19 - 09/30/20	442,856
Children's Home Society	10/01/19 - 09/30/20	913,715
Child Guidance Center	10/01/19 - 09/30/20	657,143
Daniel	10/01/19 - 09/30/20	1,389,286
Special Needs Programs - RFP	10/01/19 - 09/30/20	1,471,595
Trauma Informed Training - RFP	10/01/19 - 09/30/20	50,000
Grief Counseling - RFP (JCOD191GB)	10/01/19 - 09/30/20	21,366
<b>Grant Match:</b> Healthy Families Jacksonville (Grant effective 7/1/19)	10/01/19 - 09/30/20	1,040,500
<b>Total Special Needs Programs</b>		<b>\$ 5,986,461</b>
<b>Total Essential Service Program Funding</b>		<b>\$ 28,044,770</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
KIDS HOPE ALLIANCE TRUST FUND (S/F 646)**

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**PROPOSED BUDGET BOOK - Page # 181-182**

**BACKGROUND:**

Municipal Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an "all years" subfund.

**REVENUES:**

1. Transfer From Other Funds

- This amount totaling \$200,000 is a transfer from the General Fund/GSD (S/F 011) via the Kids Hope Alliance subfund (S/F 191) and represents a contribution for the Kids Hope Alliance mini-grants program.

**EXPENDITURES:**

1. Grants, Aids & Contributions

- This funding is to support the Essential Services Plan for Kids by providing funding for the Kids Hope Alliance to award mini-grants of up to \$5,000 to organizations that provide programs for children and youth in the Jacksonville community that are within the services, programs and activities identified in the Essential Services Categories under Chapter 77, Ordinance Code. Note – Ordinance 2019-570 has been introduced to increase the maximum grant amount from \$5,000 to \$25,000.

**SERVICE LEVEL CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions within this subfund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
YOUTH TRAVEL TRUST FUND (S/F 64M)**

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**PROPOSED BUDGET BOOK - Page # 183-184**

**BACKGROUND:**

Municipal Code Section 111.850-Part B created a trust fund account to be known as the Youth Travel Trust Fund. The Board of Directors of the Kids Hope Alliance is designated as the agent of the City for the purposes of determining and authorizing the allocation of a travel grant appropriation. The board shall also deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward youth travel. All such donations and contributions shall be accounted for separately within the fund. The annual appropriation to this fund may not exceed \$50,000. Ordinance 2019-390-E changed the eligibility requirements for applicants and made the subfund "all years".

**REVENUES:**

1. Transfer From Other Funds

- This amount totaling \$50,000 is a transfer from the General Fund/GSD (S/F 011) via the Kids Hope Alliance subfund (S/F 191) and represents the annual appropriation for the Youth Travel Trust Fund.

**EXPENDITURES:**

1. Grants, Aids & Contributions

- This funding is for youth travel support provided to eligible organizations based on applications submitted to the Kids Hope Alliance.

**SERVICE LEVEL CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions within this subfund.

**RECOMMENDATION:**

None.



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

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**PROPOSED BUDGET BOOK – PAGE # 289 – 291**

**BACKGROUND:**

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

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

**REVENUES:**

1. Intergovernmental Revenue

- The \$393,571 budget amount reflects the State of Florida Department of Transportation (FDOT) funding for mowing, litter removal, and tree trimming for public right-of-ways on State roads pursuant to contractual agreements.

2. Charges for Services

- The increase of \$28,015 is based on recent activity levels.

3. Miscellaneous Revenue

- The net increase of \$175,294 is primarily due to increased reimbursements from the FDOT for the maintenance of streetlights (\$122,820) and traffic signals (\$84,247) on State roads. These increases are the result of changes in the Maintenance and Compensation Agreements between the City of Jacksonville and the Florida Department of Transportation, which were made by the State for FY 2019/20. These increases are being offset by a \$29,506 decrease in contribution loss deductible based on recent activity levels.

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

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**PROPOSED BUDGET BOOK – PAGE # 289 – 291**

**EXPENDITURES:**

1. Salaries

- The increase of \$517,858 is primarily due to salary increases related to the 4.5% general wage increase effective October 1 and partly related to salary increases approved throughout FY 2018/19.

2. Pension Costs

- The increase of \$53,997 is due to the salary increases mentioned above.

3. Employer Provided Benefits

- The decrease of \$201,552 is primarily due to a decrease in workers compensation costs resulting from a decrease in overall costs based on actuarial projections.

4. Internal Service Charges

- The net decrease of \$502,592 is attributable to:
  - A decrease of \$352,125 in IT system development, including:
    - The Real Estate Management system (\$185,000), due to no costs related to this system being budgeted in FY 2019/20. Per the 5 Year Plan, there is \$400,000 planned for FY 2020/21.
    - The Enterprise Permit and Land Use Management system (\$167,125), due to an allocation method change.
  - A decrease of \$194,460 in computer system maintenance / security due to a reduction in application support and maintenance costs related to the Customer User Fee System (CUFS), Real Estate Management system, and CARE system.
- These decreases are being partially offset by an increase of \$117,143 in fleet vehicle replacement, which is the result of the proposed replacement of thirty (30) vehicles in FY 2019/20.

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**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
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 PUBLIC WORKS  
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**PROPOSED BUDGET BOOK – PAGE # 289 – 291**

<b>FY 2019/20 Public Works (GF/GSD) Vehicle Replacement Summary</b>						
<b>Unit Description</b>	<b>Number of Units to be Purchased</b>	<b>Average Price</b>	<b>Total Expected Cost</b>	<b>Average Monthly Use in FY 2019/20</b>	<b>Fleet Replacement Allocation in FY 2019/20 (Partial Year)</b>	<b>Fleet Replacement Allocation (Full Year)</b>
Bucket	1	\$ 150,000	\$ 150,000	0	\$ -	\$ 33,150
Dump Truck	4	\$ 117,500	\$ 470,000	2	\$ 17,312	\$ 103,869
Inmate Truck	1	\$ 90,000	\$ 90,000	2	\$ 3,315	\$ 19,890
Mower	10	\$ 10,000	\$ 100,000	7	\$ 12,892	\$ 22,100
Pickup Truck	6	\$ 48,500	\$ 291,000	6	\$ 32,155	\$ 64,311
Tractor	3	\$ 195,000	\$ 585,000	2.7	\$ 32,045	\$ 129,284
Trailer	4	\$ 27,000	\$ 108,000	6.8	\$ 12,597	\$ 23,868
Trash Truck	1	\$ 90,000	\$ 90,000	2	\$ 3,315	\$ 19,890
<b>Total</b>	<b>30</b>		<b>\$ 1,884,000</b>		<b>\$ 113,630</b>	<b>\$ 416,361</b>

5. Insurance Costs and Premiums

- The increase of \$589,931 is mainly due to a \$490,647 increase in general liability insurance based on a recent increase in claims history. The increase is predominantly related to the R-O-W & Stormwater Maintenance and Mowing and Landscaping Divisions. There is also a \$99,284 increase in miscellaneous insurance, which is due to a change in allocation to bill users directly for the Drive Cam program.

6. Professional and Contractual Services

- The increase of \$111,502 is mainly attributable to the new JMTX River Gauge Project. These funds will be contractually provided to JPA to perform repairs and maintenance on the Buckman Bridge, Dames Point, and South Bank river gauges. Readings from these sites are used by Public Works during emergency events.

7. Other Operating Expenses

- This is mainly made up of \$10,730,104 in street lighting and \$244,613 for traffic engineering electricity, which are both budgeted at the same amount as FY 2018/19.

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

**PROPOSED BUDGET BOOK – PAGE # 289 – 291**

8. Capital Outlay

- \$200,000 will be used for the purchase and installation of street lights in areas where there are no street lights or the existing street lights are insufficient. Installation of the lights is contracted with JEA.

9. Supervision Allocation

- The FY 2019/20 net negative amount of \$84,798 reflects:
  - A \$329,309 allocation from within the Engineering and Construction Management Division to capital projects.
  - A partial offset of \$244,511 for costs allocated from Solid Waste (S/F 441) to the General Fund/GSD (S/F 011).

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There is a decrease of one (1) authorized position, which is being transferred to the Public Buildings Allocation Subfund (5A1).

**PROPOSED DIVISIONAL HIGHLIGHTS:**

<b>PUBLIC WORKS EXPENSES</b>	<b>2018/19 Adopted</b>	<b>2019/20 Proposed</b>	<b>% Change from FY 18/19</b>	<b>\$ Change from FY 18/19</b>	
Engineering	\$ 3,063,913	\$ 3,264,827	6.6%	\$ 200,914	<b>A</b>
Mowing & Landscape	12,663,718	12,820,395	1.2%	156,677	<b>B</b>
Office of the Director	2,638,085	2,769,390	5.0%	131,305	<b>C</b>
Real Estate	1,118,370	888,255	(20.6%)	(230,115)	<b>D</b>
R-O-W & Stormwater	9,196,707	9,554,177	3.9%	357,470	<b>E</b>
Solid Waste	1,494,932	1,455,801	(2.6%)	(39,131)	<b>F</b>
Traffic Engineering	17,248,220	17,558,801	1.8%	310,581	<b>G</b>
Department Total	<u>\$47,423,945</u>	<u>\$48,311,646</u>	1.9%	\$ 887,701	

**A** Engineering has increased by \$200,914, primarily due to increases of \$115,000 for the JMTX River Gauge Project and \$80,586 in salaries mainly due to the 4.5% general wage increase effective October 1.

**B** The Mowing & Landscape Division's \$156,677 increase is primarily due to an increase in fleet vehicle replacement, which is the result of receiving a full year allocation for vehicles purchased in FY 2018/19 and the proposed replacement of fourteen (14) vehicles in FY 2019/20.

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

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**PROPOSED BUDGET BOOK – PAGE # 289 – 291**

- C** Office of the Director has increased a net \$131,305, primarily due to a \$168,656 increase in salaries resulting from the proposed transfer in of one (1) position and the 4.5% general wage increase effective October 1. There is also an increase of \$98,681 in miscellaneous insurance, which is due to a change in allocation method for the Drive Cam program. These increases are being offset by a \$102,953 decrease in OGC legal charges based on recent actuals.
- D** The \$230,115 net decrease in the Real Estate Division is primarily due to decreases of \$185,000 in IT system development and \$83,054 in computer systems maintenance/security allocation, related to the Real Estate Management System. These decreases are being offset by a \$39,359 increase in OGC legal charges based on actual usage.
- E** The net increase of \$357,470 in Right-of-Way & Stormwater Maintenance is primarily due to:
- A \$346,010 increase in general liability insurance based on an increase in recent claims.
  - A \$140,711 increase in salaries due to the 4.5% general wage increase and other salary increases approved by MBRC offset by the proposed transfer of two (2) positions to other divisions.
- These increases are being partially offset by the following decreases in internal service charges:
- \$58,169 for fleet repairs and maintenance based on actual usage.
  - \$34,966 in computer system maintenance and security related to the CARE system.
  - \$33,425 in IT system development related to the Enterprise Permit Land Use Management system.
- F** Solid Waste is decreasing by a net \$39,131, primarily resulting from decreases of \$76,118 in fleet vehicle replacement due to several vehicles being paid off and \$22,101 in fleet repairs and maintenance based on actual usage. These decreases are being offset by a \$53,848 increase in the supervision allocation from Solid Waste (S/F 441).
- G** The \$310,581 increase for Traffic Engineering is primarily the result of increases in:
- Salaries of \$157,702 due to the 4.5% general wage increase effective October 1 and other salary increases approved in FY 2018/19.
  - Capital improvements other than buildings of \$200,000 for the purchase and installation of streetlights in areas where there are no street lights or the existing street lights are insufficient. Installation of the lights is contracted with JEA.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
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PUBLIC WORKS  
TREE PROTECTION FUND (S/F 15F)**

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**PROPOSED BUDGET BOOK – PAGE # 294 – 295**

**BACKGROUND:**

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to the Fund. All monetary contributions are to be used exclusively for planting trees, incidental landscaping, and maintaining trees along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department. As of August 11, 2019, the available for appropriation amount within this subfund was \$20,630,750.84.

**REVENUES:**

1. Investment Pool Earnings:

- This is an All-Years subfund, and the proposed \$389,424 budgeted for FY 2019/20 is from accumulated investment earnings and will provide the source of funding for tree protection activities in FY 2019/20.

**EXPENDITURES:**

1. Salaries:

- The increase of \$2,469 is due to the 4.5% pay increase to be effective October 1<sup>st</sup> related to collective bargaining.

2. Pension Costs:

- The increase of \$296 is due to the salary increase noted above.

3. Employer Provided Benefits:

- The decrease of \$1,371 is mainly due to a decrease in worker's compensation insurance resulting from a decrease in overall costs based on actuarial projections.

4. Other Operating Expenses:

- This is mainly made up of \$319,750 for tree maintenance, representing the 25% match of the amount budgeted in Public Works General Fund/GSD (\$1,129,000) and Stormwater Services (\$150,000).

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**EMPLOYEE CAP CHANGES:**

None

**COUNCIL AUDITOR'S OFFICE  
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MAYOR'S PROPOSED 2019/20 BUDGET  
PUBLIC WORKS  
TREE PROTECTION FUND (S/F 15F)**

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**RECOMMENDATION:**

None

**COUNCIL AUDITOR’S OFFICE  
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MAYOR’S PROPOSED FY 2019/20 BUDGET  
BEACH EROSION – LOCAL (S/F 1F4)**

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**PROPOSED BUDGET BOOK – Page # 90 – 91**

**BACKGROUND:**

The Beach Erosion - Local Sub-fund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County’s beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the “local share”. State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida covers up to 46.89% of the County and State portion.

The Local Cooperation Agreement and a related Beach Renourishment Financing Plan account for County beach renourishment projects every five (5) years. The next county beach renourishment project is scheduled to begin in or about 2023.

This is an “all years” subfund.

**REVENUE:**

1. Transfers from Other Funds:

- The Transfer from Other Funds of \$500,000 is an interfund transfer from the General Fund/General Services District (S/F 011) as part of the local-share obligations. There have not been contributions in recent years due to renourishment projects caused by hurricanes, which are funded differently.

**EXPENDITURES:**

1. Cash Carryover:

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

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this Sub-fund.

**RECOMMENDATION:**

None.



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SOLID WASTE DISPOSAL (S/F 441)**

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**PROPOSED BUDGET BOOK - Page # 296-298**

**BACKGROUND:**

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

**REVENUE:**

1. Franchise Fees:
  - The increase of \$477,328 in non-residential franchise fees is due to the addition of new franchisees and better reporting of franchisee revenues.
2. Charges for Services:
  - This is mainly made of \$41,548,967 for the residential solid waste user fee, \$10,135,868 for commercial tipping fees, and \$6,265,923 for residential tipping fees.
3. Revenue from City Agencies:
  - This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.
4. Investment Pool / Interest Earnings:
  - Investment Pool Earnings of \$332,104 for FY 2019/20 are based on projected available cash and the interest rate projected by the Treasury Division.
5. Miscellaneous Revenue:
  - The decrease of \$67,602 is mainly due to a continued decline in the market price for recycled materials.
6. General Fund Loan:
  - The \$12,760,064 represents a loan from the General Fund/GSD required to balance revenues and expenditures. It is made up of operational loans of:
    - \$3,058,842 for FY 2017/18;
    - \$5,538,779 for FY 2018/19; and
    - \$4,162,443 for FY 2019/20.
7. Transfers from Fund Balance:
  - This is the pension reform contingency being appropriated and used to reduce the General Fund/GSD (S/F 011) loan. Without using the contingency, the amount of the loan would have increased by \$610,448 to \$13,370,512.

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SOLID WASTE DISPOSAL (S/F 441)**

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**PROPOSED BUDGET BOOK - Page # 296-298**

**EXPENDITURES:**

1. Salaries:

- The \$171,716 increase is primarily due to the 4.5% in general wage increases effective October 1<sup>st</sup> related to collective bargaining.

2. Salary & Benefit Lapse:

- The lapse reflects anticipated average turnover and estimated vacancies within the subfund.

3. Pension Costs:

- The decrease of \$25,728 is based on a reduction in the amount of the City's required contribution to the General Employees Pension Plan, slightly offset by the salary increases and employee turnover.

4. Employer Provided Benefits:

- The decrease of \$175,812 is primarily due to a decrease in workers' compensation insurance due to an overall decrease in costs for the City based on actuarial projections.

5. Internal Service Charges:

- The net increase of \$60,232 is mostly due to increases of \$267,687 in fleet vehicle replacement allocation due to the full year impact of FY 2018/19 vehicle purchase payments and planned purchases in FY 2019/20 and \$90,183 in fleet parts/oil/gas allocation due to increases in current year actuals. The increase is partially offset by a decrease of \$253,202 in fleet repairs/maintenance allocation due to a decrease in current year actuals.

6. Insurance Costs and Premiums:

- The increase of \$44,838 is mostly due to an increase in allocable costs related to a change in how the costs of drive cams are allocated by Risk Management.

7. Professional and Contractual Services:

- The net increase of \$1,856,923 is due to a CPI increase required by the contract with haulers and a small increase in the number of premises.

8. Other Operating Expenditures:

- This represents the disposal charges for the tonnage of residential solid waste, yard waste, and tires that are weighed at the Trail Ridge Landfill scale house.

9. Supervision Allocation:

- This represents administrative costs of Solid Waste Disposal which are allocated to General Fund/GSD (S/F 011) activities (e.g. litter pick-up and illegal dumping).

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SOLID WASTE DISPOSAL (S/F 441)**

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10. Indirect Cost:

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

11. Contingencies:

- The decrease of \$610,448 is due to the use of the contingency to reduce the amount of the General Fund/GSD loan for FY 2019/20.

12. Transfers to Other Funds:

- The \$190,800 represents the FY 2019/20 debt service for a \$9,000,000 loan from the General Fund/General Services District (S/F 011) pursuant to Ordinance 2018-458-E.

13. Repayment of General Fund Loan:

- This is the payback of the \$8,597,621 borrowed from the General Fund/GSD (S/F 011) to balance this subfund and payback prior loans in FY 2018/19. This is to be repaid with a new loan from the General Fund/GSD (S/F 011) of \$12,760,064.

14. Debt Management Fund Repayments:

- The net decrease of \$2,112,618 reflects the removal of satisfied loans in FY 2018/19 related to recycling carts.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

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SOLID WASTE DISPOSAL (S/F 441)**

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**PROPOSED BUDGET BOOK - Page # 296-298**

**CONCERN:**

This enterprise fund does not have a balanced budget and requires a loan from the General Fund/GSD (S/F 011) to balance it for the third straight year. This is an enterprise subfund and the fees charged for service should cover the cost of providing the service. If the fee is not covering the cost, then efforts need to be made to reduce the cost of the service, reduce the level of services provided, or increase the fees. The City has a process in place for many fees to be increased by the Chief Financial Officer based on an annual fee analysis required by the Municipal Code. As in the prior two years, the Proposed Budget Ordinance contains a provision to waive the requirement.

Pursuant to 2018-458-E, this fund borrowed \$9 million from the General Fund/GSD to provide the necessary escrow account balance for the landfill closure subfund. If no action is taken, this fund will owe \$21,760,064 by September 30, 2020. The current fee of \$12.65 per month has not been increased since October 1, 2010.

**RECOMMENDATION:**

1. We recommend that the amount listed in Section 9.7 of the Budget Ordinance as the anticipated revenue from the Solid Waste User Fee, be changed from \$41,548,967 to \$40,280,361, to match the amount budgeted. This will have no impact to Special Council Contingency.
2. The City should increase the Solid Waste fee so that the fee pays for the City's cost of providing the service.

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

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**PROPOSED BUDGET BOOK - Page # 299-300**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:

- The net increase of \$32,840 in host fees is due to an increase in external fees of \$36,100 due to an increase in projected tonnage and the addition of a new fee for construction and demolition permits pursuant to 2019-55-E. The increase is partially offset by a decrease of \$3,260 in internal host fees due to a decrease in projected tonnage.

2. Investment Pool / Interest Earnings:

- The decrease of \$15,540 is due to this subfund generating enough in charges for services revenues to cover its expenditures; therefore, investment pool earnings does not need to be appropriated.

**EXPENDITURES:**

1. Internal Service Charges:

- The increase of \$12,953 in OGC legal costs is based on recent actuals.

2. Professional and Contractual Services:

- The decrease of \$40,180 is mainly due to the contract with Groundwork Jacksonville, Inc., being moved out of S/F 442 and into the General Fund/GSD (S/F 011) in FY 2018/19.

3. Cash Carryover:

- Funds are placed in reserve pending future Council appropriations for contamination assessment activities.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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LANDFILL CLOSURE (S/F 443)**

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**PROPOSED BUDGET BOOK - Page # 301-302**

**BACKGROUND:**

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and Class III tons deposited at private landfills.

**REVENUE:**

1. Charges for Services:

- The net increase of \$268,680 is due to an increase of \$296,700 in external host fees based on an increase in projected tonnage and the addition of a new fee for construction and demolition permits pursuant to 2019-55-E. The increase is partially offset by a decrease of \$28,020 in internal host fees due to a decrease in projected tonnage.

**EXPENDITURES:**

1. Salaries:

- The \$10,989 increase is mostly due to anticipated pay increases to be effective October 1st related to collective bargaining.

2. Employer Provided Benefits:

- The decrease of \$11,364 is primarily due to a decrease in workers' compensation insurance due to an overall decrease in costs for the City based on actuarial projections.

3. Professional and Contractual Services:

- The increase of \$95,000 is due to the addition of contracts for a Leachate study for the North landfill (\$75,000) and the installation of fences, monitoring, and maintenance of gas vents at the East landfill (\$20,000).

4. Other Operating Expenses:

- The increase of \$107,741 is mainly due to one-time expenses for closure activities such as repairing slopes, addressing silting and erosion at the Trail Ridge Landfill.

5. Cash Carryover:

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

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund. The personnel are an allocation of salaries and benefits of six (6) positions from Solid Waste Disposal Operations (S/F 441) that perform duties related to landfill closure.

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**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK - Page # 303-304**

**BACKGROUND:**

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

**REVENUE:**

1. Charges for Services:

- The \$197,750 represents a host fee of \$.25 times the projected tonnage of 756,000 and a new fee for construction and demolition permits pursuant to 2019-55-E budgeted at \$8,750.

2. Investment Pool / Interest Earnings:

- The increase of \$14,362 is based on available cash and the interest rate projected by the Treasury Division.

**EXPENDITURES:**

1. Cash Carryover:

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

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.



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

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**PROPOSED BUDGET BOOK - Page # 305-306**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:

- The increase of \$75,000 is due to increases in external host fees due of \$57,500 due to a projected increase in tonnage at the private facilities/landfills (Class III) and \$17,500 related to the addition of a new fee for construction and demolition permits pursuant to 2019-55-E.

2. Investment Pool / Interest Earnings:

- The increase of \$3,362 is based on available cash and the interest rate projected by the Treasury Division.

**EXPENDITURES:**

1. Cash Carryover

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

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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SOLID WASTE MITIGATION CAPITAL PROJECTS (44I)**

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**PROPOSED BUDGET BOOK – # 307 – 308**

**BACKGROUND:**

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

The subfund also serves as the Taye´ Brown Regional Park subfund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

**REVENUES:**

1. Charges for Services:

- The \$197,750 represents the projected amount of internal host fees for FY 2019/20. This is a reduction from the prior year since FY 2018/19 included appropriation of funding received in prior years. The \$197,750 is in line with the \$201,250 budgeted in the prior year that was associated with projected FY 2018/19 collections.

2. Investment Pool/Interest Earnings:

- The \$43,875 mostly represents the appropriation of available interest earnings received in the past (more was earned than budgeted).

**EXPENDITURES:**

1. Transfer to Other Funds:

- The \$241,625 is part of the City’s cost to support the operating cost of the contract with Northeast Florida Equestrian Society to run the Equestrian Center. This represents the funding flowing from this fund to the Equestrian Center fund (S/F 4F5). Section 10.3 of the Budget Ordinance includes a waiver that allows such transfer.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

None.

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

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**PROPOSED BUDGET BOOK – PAGE # 309 – 312**

**BACKGROUND:**

Stormwater Services subfund provides the Public Works Department with a dedicated funding source for stormwater services. Funding is primarily provided by a user fee. Pursuant to Section 754.110 of the Municipal Code, the City (General Fund/General Services District) provides for the value of Stormwater User Fees waived for 501(c) 3 organizations and individuals or families who are economically disadvantaged.

**REVENUES:**

Non-Departmental/Fund Level Activities

1. Investment Pool / Interest Earnings
  - Investment pool earnings for this subfund are \$431,767, which is consistent with projected cash balances and the interest rate projected by the Treasury Division. While actual returns have been positive for several years, this is the first time it has been budgeted for a while since this subfund spends part of the year with negative cash.
2. Transfer From Other Funds
  - There is a proposed subsidy of \$2,895,775 from the General Fund/GSD (S/F 011), which is being used to balance the budget. See our Concern below.
3. General Fund Loan
  - There is no proposed FY 2019/20 loan from the General Fund/GSD (S/F 011). Instead, it has been replaced with a subsidy.
4. Transfer From Fund Balance
  - The proposed FY 2019/20 transfer from fund balance represents the appropriation of the pension reform contingency within this subfund.

Public Works

1. Charges for Services
  - The net increase of \$564,576 in stormwater user fees is consistent with current growth.

**EXPENDITURES:**

Neighborhoods

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

Council enacted Ordinance 2016-347-E on June 14, 2016, approving an inter-local agreement with the Florida Department of Transportation (FDOT) and appropriating grant funding through

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STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 309 – 312**

May 31, 2021. The grant is funding the federally mandated National Pollutant Discharge Elimination System (NPDES) monitoring plan for the Municipal Separate Storm Sewer System (MS4) permit in Jacksonville. The appropriation will carry over and expands the EQ's abilities to comply with Stormwater management regulations by funding personnel salaries and benefits, supplies, and services. As shown in schedule B1a, Public Works and Neighborhoods are requesting \$380,034 and as a result of the FDOT grant, EQ is able to reduce its budget for these line items.

1. Salaries

- The increase of \$2,273 is primarily due to the 4.5% general wage increases effective October 1.

2. Pension Costs

- The decrease of \$13,408 is mainly due to a reduction in the City's required contribution to the General Employee Pension plan and a change to the estimated Defined Contribution plan costs within this activity.

3. Indirect Cost

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

Non-Departmental/Fund Level Activities

1. Contingencies

- The contingency amount of \$380,334 from FY 2018/19 is being used to reduce the subsidy from the General Fund/GSD (S/F 011).

2. Transfers to Other Funds

- This amount consists of the following:
  - A \$10,608,162 transfer to Stormwater Services - Capital Projects (S/F 462) to be used as pay-go funds for various capital projects related to Drainage System Rehabilitation and stormwater capital projects. This is the required minimum total contribution, pursuant to Section 754.112 of the Municipal Code. While the FY 2019/20 proposed budget includes funding for \$6,608,162 of drainage system rehab and \$4 million for stormwater capital projects, the minimum amount per the Code for capital projects is \$4,608,162. As such, this requirement is being waived in the Municipal Code.
  - A \$200,000 transfer to the Property Appraiser (S/F 015) to be used for aerial photography, to better assess stormwater fees. The additional funding is needed to provide enhanced images suitable for the Public Works Department's needs.

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STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 309 – 312**

3. Repayment of General Fund Loan
  - This represents the repayment of the FY 2018/19 loan from the General Fund/GSD (S/F 011).
4. Debt Management Fund
  - This is debt repayments associated with stormwater projects that were authorized after the utility was established, but prior to October 1, 2015 when it was determined that the stormwater revenue stream would not be pledged for debt service of any new projects. At the same time, it was determined that any debt incurred prior to the creation of the utility could no longer be paid for with this revenue stream.

Parks, Recreation & Community Services

The Parks, Recreation & Community Services Department Stormwater related activity is now being performed within the Department's General Fund/GSD (S/F 011) budget.

Public Works

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

1. Salaries
  - The salaries increase of \$358,421 is mainly the result of the 4.5% general wage increases effective October 1.
2. Pension Cost
  - The Increase of \$50,378 is mainly due to the salary changes mentioned above.
3. Employer Provided Benefits
  - The decrease of \$161,044 is primarily due to a decrease in workers compensation insurance, resulting from a decrease in overall costs based on actuarial projections.
4. Internal Service Charges
  - The net increase of \$547,219 is mainly due to an increase of 639,645 in fleet vehicle replacement charges, which is attributable to budgeting the full year cost of FY 2018/19 replacements and the proposed replacement of seventeen (17) vehicles in the FY 2019/20 budget. This increase is being partially offset by a decrease of \$71,027 in fleet parts, gas and oil allocation due to a decrease in actual usage.

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STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 309 – 312**

5. Insurance Costs and Premiums
  - There is a \$40,960 decrease in general liability insurance due to a reduction in recent claims.
  
6. Professional and Contractual Services
  - The increase of \$150,000 in professional services is primarily due to a new project to re-measure parcels for stormwater impervious areas based on the enhanced aerial images noted above. The re-measurement will be used to improve billing on the tax roll.
  
7. Indirect Cost
  - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

Part-time hours are being reduced by 2,600 hours as a result of moving the Florida Yards & Neighborhoods Program activity into the General Fund/General Services District (S/F 011).

**CONCERN:**

The \$2.9 million subsidy from the General Fund/GSD (S/F 011) is necessary to balance Stormwater Services (S/F 461) FY 2019/20 budget. This is an enterprise subfund and the fees charged for service should cover the cost of providing the service. While the Department is working on a project to improve tax roll billings, additional efforts may be needed to reduce the cost of the service, reduce the level of services provided, or increase the fees.

**RECOMMENDATION:**

We recommend that the subsidy from the General Fund/GSD (S/F 011) be reclassified to a loan. This is an enterprise fund and fees charged should cover the cost of operations. This would have no impact to Special Council Contingency.

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

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**PROPOSED BUDGET BOOK – Page # 313-315**

**BACKGROUND:**

This internal service fund accounts for the revenue and expenditures of Public Buildings related to building operation, maintenance, utilities, and security. The costs are billed to the building occupants based on occupied square footage.

**REVENUE:**

1. Charges for Services:
  - The \$45,907,701 reflects the total proposed charges for building maintenance, security, and utilities to be collected from all users and is directly related to the budgeted expenditures in this fund.
2. Investment Pool / Interest Earnings:
  - The increase of \$49,609 in interest earnings is based on current year actuals.
3. Miscellaneous Revenue:
  - This amount represents the tenant revenue for non-City occupants of city buildings.
4. Transfers from Fund Balance:
  - There are two parts of the transfer from fund balance:
    - \$374,585 is intended to re-establish the pension reform contingency.
    - \$250,000 is intended to be used to re-establish the “emergency fund” to address unanticipated repairs, requests, or emergency issues as they arise throughout the fiscal year. The use of these funds requires approval from the Chief Financial Officer or the Chief Administrative Officer.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$281,799 is due to anticipated pay increases to be effective October 1<sup>st</sup> due to collective bargaining agreements related to pension reform, the transfer of a public works compliance manager position to this fund from the General Fund / GSD, and also due to other special pay and probation increases that have occurred during FY 2018/19.
2. Salary & Benefit Lapse:
  - The salary and benefit lapse is based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Employer Provided Benefits:
  - The decrease of \$51,470 is attributable to a decrease in workers’ compensation insurance due to an overall decrease in costs for the City based on actuarial projections.

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

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**PROPOSED BUDGET BOOK – Page # 313-315**

4. Internal Service Charges:
  - The net decrease of \$486,728 is primarily due to a decrease of \$608,851 in utility cost allocation related to an overall decrease in utility costs city-wide. This was somewhat offset by an increase of \$77,014 in building maintenance city-wide and an increase of \$47,161 in legal services based on recent years actual costs.
5. Insurance Costs and Premiums:
  - The increase of \$87,105 is due to a slight increase in property insurance premium and changes in the allocation base caused by the demolition of the old City Hall Annex and the old courthouse. This was somewhat offset by a decrease in general liability insurance costs due to favorable claims history.
6. Professional and Contractual Services:
  - The decrease of \$515,561 is primarily due to a decrease of \$384,124 in contractual services mainly attributable to the elimination of the utility performance management contract for the Ed Ball building. There is also a decrease of \$146,596 in security and guard services related to the closing of The Landing. The proposed budget includes funding for 3 months.
7. Other Operating Expenses:
  - The increase of \$99,704 is mainly due to an increase of \$731,000 in repairs and maintenance based on current operating levels and to add \$200,000 specifically designated for the public libraries. This was mostly offset by a decrease of \$612,846 in electricity costs based on actuals.
8. Intra-Departmental Billing:
  - The \$50,000 is for the billings from the Fire and Rescue Department to perform fire inspections at City buildings.
9. Capital Outlay:
  - This funding is to continue to purchase Automated External Defibrillators (AED) for City facilities without AEDs.
10. Indirect Cost:
  - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services, and City Council) as calculated by the City's independent consulting firm.
11. Contingencies:
  - The proposed contingency amount is part of the overall pension reform reserves being set aside to offset salary increases agreed to in the collective bargaining agreements.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2019/20 BUDGET  
PUBLIC WORKS  
PUBLIC BUILDINGS ALLOCATIONS (S/F 5A1)**

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**PROPOSED BUDGET BOOK – Page # 313-315**

12. Transfers to Other Funds:

- This amount represents a transfer from this fund to the General Fund / GSD to pay for the Jake Godbold building debt allocation and the Ed Ball building build-out allocation.

**EMPLOYEE CAP CHANGES:**

A public works compliance manager position was moved from the General Fund / General Services District into this fund as part of the budget process. The employee cap in this subfund increased to a total of 62 full-time positions.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a capital outlay carryforward of \$38,782 to be used for the demolition or board-up of tax reverted properties.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**RECOMMENDATIONS:**

None.

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

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**PROPOSED BUDGET BOOK – Page # 191-193**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:

- This mainly represents revenue from animal licenses and siltation inspection fees.

2. Fines and Forfeits:

- The increase of \$19,117 is primarily due to an increase in animal care & control civil penalty collections based on current year actuals.

3. Miscellaneous Revenue:

- The increase of \$26,503 is due to an increase in miscellaneous sales and charges related to reinspection fees in the Municipal Code Compliance Division based on current year actuals.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$419,728 is mainly due to increases of \$358,271 in permanent and probationary salaries due to anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining agreements and \$44,920 in part-time salaries primarily to support the 1,300 additional part-time hours to match current usage within the Office of the Director.

2. Pension Costs:

- The net increase of \$49,383 in pension costs is attributable to salary raises noted above and employee turnover.

3. Employer Provided Benefits:

- The decrease of \$78,988 is mainly due to an overall decrease in worker's compensation insurance costs for the City.

4. Internal Service Charges:

- The net increase of \$314,956 is primarily due to the following increases:
  - \$245,483 in computer system maintenance/security allocation mainly due to new charges related to server upgrades in the Municipal Code Compliance Division, the creation of the GIS Public Water website in the Environmental Quality

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

**PROPOSED BUDGET BOOK – Page # 191-193**

Division, the upgrade of FieldSeeker to the cloud-based version in the Mosquito Control Division, and the replacement of the CARE (Citizen Active Response Effort) system in the Office of the Director.

- \$112,250 in fleet vehicle replacement allocation mainly due to receiving the full year charge for vehicle purchases last year and the addition of 19 vehicles in FY 2019/20.
- \$111,631 in mailroom charge allocation due to an increase in actual usage.
- \$53,485 in radio equipment refresh due to the refresh of portable radios.

The increase is partially offset by decreases of \$140,459 in technology refresh due to less equipment being refreshed in FY 2019/20 than in FY 2018/19 and \$98,204 in building cost allocations mainly due to an overall decrease in utility costs.

5. Professional and Contractual Services:

- The net decrease of \$40,765 is due to the Neighborhoods Department requesting to remove funding for consulting services and security services from the Animal Care and Protective Services Division.

6. Grants, Aids and Contributions:

- This amount represents funding to the Local Initiatives Support Corporation (LISC) for management and oversight of the CDC Organization Development Grants. This program is focused on reducing crime havens through real estate development, community building and community engagement efforts.

**DIVISION CHANGES:**

<b>Division</b>	<b>FY 2018/19 Adopted</b>	<b>FY 2019/20 Proposed</b>	<b>Change</b>	
Animal Care & Protective Services	\$ 4,367,294	\$ 4,595,478	\$ 228,184	(A)
Environmental Quality	3,254,381	3,294,227	39,846	
Housing & Community Development	71,966	68,373	(3,593)	
Mosquito Control	2,030,469	2,082,097	51,628	
Municipal Code Compliance	6,445,796	6,895,568	449,772	(B)
Office Of Director	5,463,051	5,374,000	(89,051)	(C)
<b>Department Total</b>	<b>\$ 21,632,957</b>	<b>\$ 22,309,743</b>	<b>\$ 676,786</b>	

- A. The increase of \$228,184 is mainly due to an increase of \$222,185 in permanent and probationary salaries due to anticipated pay increases related to collective bargaining, mid-year salary increases, and the addition of one position that was transferred from the Office of the Director.

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

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**PROPOSED BUDGET BOOK – Page # 191-193**

B. The increase of \$449,772 is mainly due to the following increases:

- \$173,711 in permanent and probationary salaries due to anticipated pay increases related to collective bargaining, other mid-year salary increases, and the addition of one position that was transferred from the Office of the Director.
- \$100,358 in mailroom charge allocation due to an increase in actual usage.
- \$79,639 in computer system maintenance/security allocation due to new charges related to server upgrades.
- \$35,875 in fleet vehicle replacement allocation due to vehicles being replaced.
- \$21,605 in general liability insurance due to the Municipal Code Compliance Division having an unfavorable recent claims history.
- \$17,668 in technology refresh due to the scheduled refresh of 45 computers in FY 2019/20 compared to 34 computers in FY 2018/19.

C. The decrease of \$89,051 is mainly due to decreases of \$93,889 in permanent and probationary salaries due to the transfer of two positions out of the division mentioned above and employee turnover, which is partially offset by anticipated pay increases related to collective bargaining.

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

No significant service level changes.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
MOSQUITO CONTROL - STATE (S/F 012)**

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**PROPOSED BUDGET BOOK – Page # 194-195**

**BACKGROUND:**

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 2019/20 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

**REVENUE:**

1. Intergovernmental Revenue:
  - The budgeted amount is the estimated revenue from the Florida Department of Agriculture and Consumer Services.
  
2. Investment Pool/Interest Earnings:
  - The budgeted amount represents anticipated interest earnings for FY 2019/20.

**EXPENDITURES:**

1. Other Operating Expenses:
  - This represents various expenditures that supplement the General Fund/GSD budget for mosquito control.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
AIR POLLUTION TAG FEE (S/F 121)**

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**PROPOSED BUDGET BOOK – Page # 196-197**

**BACKGROUND:**

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

**REVENUES:**

1. State Shared Revenue:
  - The increase of \$13,869 is due to an increase in anticipated revenue from auto license air pollution control fees based on actuals.
2. Transfers From Fund Balance:
  - The appropriation of \$95,570 is to cover one-time capital costs.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$11,093 in salaries is due to the anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.
2. Employer Provided Benefits:
  - The net decrease of \$7,741 is due to a decrease of \$5,336 in group hospitalization insurance as a result of employee turnover creating a change in elections. Additionally, there is a decrease of \$2,524 in workers' compensation insurance due to an overall decrease in costs for the City based on actuary projections.
3. Internal Service Charges:
  - The net decrease of \$5,892 is due to an elimination of \$6,517 in tech refresh costs as there is no computer refresh scheduled in FY 2019/20 and a decrease of \$3,666 in IT Service Desk charges. The decreases are partially offset by an increase of \$4,338 in fleet charges due to the replacement of a vehicle in FY 2019/20.
4. Capital Outlay:
  - The \$167,489 is primarily for the purchase of dilution gas calibrators anticipated for FY 2019/20.
5. Indirect Costs:
  - This amount 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.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
AIR POLLUTION TAG FEE (S/F 121)**

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**PROPOSED BUDGET BOOK – Page # 196-197**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
HAZARDOUS WASTE PROGRAM (S/F 154)**

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**PROPOSED BUDGET BOOK – Page # 198 - 199**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:
  - The net increase of \$11,345 is mainly due to anticipated hazardous waste fees' collections.
2. Transfers from Fund Balance:
  - The amount of \$82,520 is being appropriated to re-establish the pension contingency of \$24,247 and to balance the subfund.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$19,146 is mainly due to the scheduled increase in salaries consistent with the approved collective bargaining agreements, as well as probationary and promotional increases that took place during FY 2018/19.
2. Supervision Allocation:
  - This amount represents costs associated with an employee who splits time between this subfund and the Gas Storage Tank subfund (15M).
3. Indirect Cost:
  - This amount is based on the 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.
4. Contingencies:
  - The proposed contingencies amount of \$24,247 is part of the overall pension reform reserves being set aside to offset future salary increases agreed to in the collective bargaining agreements.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
ANIMAL CARE AND PROTECTIVE SERVICES TRUST FUND (S/F 15D)**

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**PROPOSED BUDGET BOOK – Page #200-201**

**BACKGROUND:**

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Animal Care and Protective Services Training and Cruelty Prevention Trust Fund. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances. The revenue generated by this surcharge is used to supplement travel and training related to animal care for employees within the Neighborhoods Department. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

**REVENUES:**

1. Fines and Forfeits:

- The increase of \$7,195 is the result of an all years’ adjustment made in FY 2018/19.

2. Miscellaneous Revenue:

- The FY 2019/20 budgeted amount mainly represents contributions from private sources. The net increase of \$8,326 is mainly the result of “all years” adjustments taking place in FY 2018/19 and FY 2019/20.

**EXPENDITURES:**

1. Other Operating Expenses:

- The increase of \$10,951 is due to additional training needed for new Animal Code Enforcement Officers as a result of employee turnover.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no employees in this subfund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
VETERINARY SERVICES (S/F 15G)**

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**PROPOSED BUDGET BOOK – Page #202-203**

**BACKGROUND**

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

**REVENUES:**

1. Charges for Services:
  - This revenue represents a portion of the animal license permit and animal control medical fees charged by the Animal Care and Protective Services.
  
2. Miscellaneous Revenue:
  - The decrease of \$48,243 is related to an all years’ adjustment to align the budgeted amount with actuals.

**EXPENDITURES:**

1. Other Operating Expenses:
  - The decrease of \$48,243 is the result of the reduction in revenue.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no employees in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
NEIGHBORHOODS  
SPAY AND NEUTER TRUST FUND (S/F 1H2)**

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**PROPOSED BUDGET BOOK – Page #204 - 205**

**BACKGROUND:**

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an “all years” 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 revenue represents a portion of the animal license permit and adoption fees charged by the Animal Care and Protective Services.
  
2. Fines and Forfeits:
  - This amount represents deposits forfeited by individuals who do not spay or neuter their pets. The increase of \$33,000 is related to an all years’ adjustment to align the budget with actuals.
  
3. Miscellaneous Revenue:
  - The decrease of \$14,253 is due to the PetSmart contract not being renewed which provided charitable contributions from PetSmart Charities.

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$5,115 in salaries is due to the anticipated pay increases to be effective October 1<sup>st</sup> related to collective bargaining.
  
2. Professional & Contractual Services :
  - The increase of \$20,000 is due to increased funding for First Coast No More Homeless Pets for the cat sterilization program and pet sterilization for low income residents.

**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, FEDERAL AND OTHER GRANT PROGRAM  
SCHEDULES B1a, B1b & B1c**

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**BACKGROUND:**

The State and Federal Grant Program is a list of grants attached to the budget ordinance as Schedules B1a, B1b and B1c. Below is a brief explanation of each of the schedules.

- **Schedule B1a:** Represents continuing multi-year grants or recurring grants which the City applies for annually and for which the City anticipates securing. These grants require no City match. Any additional grant funding that becomes available during the term of the grant or during any extension of the grant can be appropriated. These grants are not appropriated until a grant award has been received and MBRC approval of the Budget Revision is obtained. The Director of Finance is authorized to make the necessary accounting adjustments to reflect the actual grant revenues received without further Council approval.
- **Schedule B1b:** Represents continuation grants that require a City match. An additional \$20,000 or 10% of the grant match funds, whichever is greater, is also approved for these grants if the additional funding becomes available during the term of the grant or during any extension of the grant. These grants are not appropriated until a grant award has been received and MBRC approval of the Budget Revision is obtained. The Director of Finance is authorized to make the necessary accounting adjustments to reflect the actual grant revenues received without further Council approval.
- **Schedule B1c:** Represents Florida Inland Navigation District (FIND) grants. These grants are not appropriated until a grant award contract has been received and MBRC approval of the Budget Revision is obtained.

**DISCUSSION POINT:**

As stated above, for the grants listed on Schedule B1b there is an additional appropriation of 10% or \$20,000, whichever is greater, of the grant match funds. The language in the budget ordinance does not specify if that means just the required match or the total match, which could include an overmatch amount.

**RECOMMENDATIONS:**

1. We recommend that language be added to make it clear that the additional appropriation language applies to the total match (required and over match amounts).
2. We recommend that the title to this section in the budget ordinance be changed to “State, Federal and Other Grant Program” since a couple of grants on Schedule B1a are from a private source.
3. We recommend that a Revised Schedule B1a be attached to the budget ordinance to:
  - a. Remove a grant titled Law Enforcement – Based Direct Victim Services Program and a grant titled Safety First and Visitation Project. These grants were fully appropriated by Ordinances 2019-046-E and 2018-833-E, respectively. This will have no impact to Special Council Contingency.
  - b. Include the in-kind contribution of \$133,378 for the Safe and Healthy Neighborhoods Project. This will have no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2019/20 BUDGET  
STATE, FEDERAL AND OTHER GRANT PROGRAM  
SCHEDULES B1a, B1b & B1c**

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4. We recommend that a Revised Schedule B1b be attached to the budget ordinance to correct the amount of the award for the Library Services Technology Act Grant, remove the FTE and remove the part-time hours. The award amount will be reduced to \$18,364 from \$71,951, the required match will reduce to \$6,121 from \$25,042 and there will be an added overmatch of \$6,571. Since the required match and the requested overmatch are funded by the General Fund/GSD, there will be a positive impact to the Special Council Contingency in the amount of \$12,350.

Schedule of Continuation Grants / Programs With No City Match

Additional Appropriation Language:

There is also appropriated from and to such accounts, for the purposes stated herein, any additional grant funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

**\$14,745,395                      \$0                      \$848,078                      64                      13,832**

				2019-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Adult Drug Court Enhancement	Expand and enhance the quality and/or intensity of services, implement evidence based treatment modalities, increase available bed days for adult residential treatment, increase the use of medication assisted treatment, and provide random, observed drug and alcohol testing.	\$398,800	\$0	\$0	0	0
Constitutional Officers - Court Administration	Community Foundation	Duval County Teen Court	Provide critical mental health and substance abuse services for Duval County Teen Court participants.	\$30,000	\$0	\$0	0	0
Finance and Administration - Grants Compliance	US Department of Justice, Bureau of Justice Assistance	Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation	Programs designed and intended to reduce crime and improve public safety in Duval County.	\$500,000	\$0	\$0	6	5,200
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$400,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$300,000	\$0	\$300,000	0	0
Jacksonville Sheriff's Office	Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$55,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$35,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$240,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$110,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$50,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$225,000	\$0	\$56,400	4	0

				2019-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$450,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative	Program will continue to fund two full time detective positions to investigate the results of cold case sexual assault kits that have resulted in CODIS hits.	\$490,656	\$0	\$0	2	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$125,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$215,000	\$0	\$215,000	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	Safe and Healthy Neighborhoods Project	The scope includes education on the use of naloxone to first responders and community partners, provides greater access to naloxone to first responders and identified community partners, connects and refers persons with Opioid Use Disorder (OUD) to treatment and recovery services and provides reports on naloxone use, overdose events and develop surveillance and predictive analytics tools.	\$395,718	\$0	\$133,378	0	1,300
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): USAR	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$245,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$125,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Florida Department of Community Affairs	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide, These funds benefit preparation for catastrophic events throughout Duval County.	\$128,000	\$0	\$128,000	3	0
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$2,700	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Enterprise Florida Inc.	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$120,000	\$0	\$0	0	0

				2019-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$200,000	\$0	\$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
Neighborhoods - Animal Care & Protective Services	Petco Foundation	Petco Foundation	Increase the adoption rate at the shelter and community awareness.	\$200,000	\$0	\$0	0	0
Neighborhoods - Environmental Quality	Dept of Homeland Security	Monitoring Demonstration Study (Air)	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	2	0
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,574,279	\$0	\$0	22	6,500
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills. The State established this program to ensure that facilities take measures to avoid leaks now and into the future.	\$408,493	\$0	\$0	8	0
Neighborhoods - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,621	\$0	\$0	1	0
Neighborhoods - Mosquito Control	Florida Department of Transportation	Clean It Up - Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Liter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0



				2019-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Neighborhoods - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$300	0	0
Parks, Rec and Community Services	State Department of Elder Affairs/Elder Source	EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$195	\$0	\$0	1	0
Parks, Rec and Community Svcs - Senior Services	State Department of Elder Affairs	Senior Companion Program	Funding for center-based group respite, educational activities and events for elders with first-stage memory loss along with their caregivers as well as stipends to low-income volunteers. Stipends are paid by the State.	\$3,020	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,000,000	\$0	\$0	4	832
Parks, Rec and Community Svcs: Social Services	Department of Justice	Training and Services to end Violence Against women with Disabilities	Training and Services to End Violence Against Women with Disabilities	\$425,000	\$0	\$0	0	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. The National Pollutant Discharge Elimination system permit requires that FDOT, through the City, to perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	\$0	6	0

Schedule of Continuation Grants / Programs With A City Match

FY20 Request for Reserve for Federal Grant Match / Overmatch: \$7,040,677  
 Nutrition Services Incentive Program Match / Overmatch: \$3,058,132 RPAH011JSSP 08231  
 JSO Port Security Grant Match / Overmatch: \$125,000 Subfund 64E  
 Reserve for Federal Matching Grants (B1b) Net: \$3,857,545 JXRS011CCFMG 09910

Additional Appropriation Language:

There is also appropriated from and to such accounts, for the purposes stated herein, an additional ten percent (10%) or \$20,000, whichever is greater, of the grant match funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

**\$4,923,501 \$3,853,541 \$3,187,136 \$7,040,677 \$122,884 146 13,000**

				2019-504-E Schedule of Continuation Grants						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Supervisor of Elections	State of Florida/ Department of State	Help America Vote Act (HAVA)	Funding for federal election administration activities: voter education, poll worker training, standardizing election results reporting or other approved activities. This may include mailing or publishing sample ballots, voter info cards, demonstrations, voter guides, etc.	\$137,000	\$21,000	\$0	\$21,000	\$0	0	0
Jacksonville Public Library	State of Florida / Division of Library and Information Services	Library Services and Technology Act Grant	Lifelong Learning @ JPL project - aimed at adult and adult digital literacy career development and soft skills.	\$18,364	\$6,121	\$6,571	\$12,692	\$0	0	0
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$300,000	\$125,000	\$0	\$125,000	\$100,000	0	0
JFRD - Fire Operations	FEMA	SAFER Grant	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720.	\$1,567,065	\$2,910,265	\$0	\$2,910,265	\$0	62	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$30,000	\$30,000	\$10,000	\$40,000	\$0	1	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training, transitional housing assistance and social supports to homeless Veterans. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Sulzbacher Center and funds the Annual Homeless Veterans Stand-down and Resource fair that provides clothing, medical care, dental, mental health, food, haircuts and VA assistance as well as a career fair.	\$243,000	\$30,000	\$0	\$30,000	\$0	3	1,040

				2019-504-E Schedule of Continuation Grants						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$500,000	\$424,275	\$0	\$424,275	\$0	10	4,160
Parks, Rec and Community Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$69,049	\$20,715	\$174,285	\$195,000	\$0	3	1,300
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program (JSSP)	Funding to provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,291,923	\$108,852	\$2,949,280	\$3,058,132	\$0	56	5,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	Funding for continued services and expand in- home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith- based organizations, evening in-home respite services for caregiver/families.	\$108,553	\$10,500	\$7,000	\$17,500	\$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Information and Referrals for Crime Victims.	\$301,852	\$75,463	\$0	\$75,463	\$0	7	0
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children.	\$356,695	\$91,350	\$40,000	\$131,350	\$22,884	3	1,300

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

Council Approved Project List On: 2019-150-A

JXRS011FIND 09910 \$1,410,000  
 Other Funding:           \$0  
 Total Contingency for F.I.N.D Grant Match (B1c): \$1,410,000

		\$1,175,000	\$1,410,000	\$2,585,000
Project	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Mandarin Park Dock and Kayak Launch	Construction	\$375,000	\$450,000	\$825,000
Oak Harbor Boat Ramp Dredge	Construction	\$800,000	\$960,000	\$1,760,000

\* COJ costs includes 10% for PW internal management fees - FIND will not match these costs.