

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2022/2023 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

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**Meeting #6**  
**August 25, 2022**

**COUNCIL AUDITOR’S OFFICE  
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**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2022/23 BUDGET  
 EXECUTIVE OFFICE OF THE MAYOR  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK- Page # 105-106**

**BACKGROUND:**

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

**EXPENDITURES:**

1. Salaries:
  - The net decrease of \$410,475 is due to the elimination of six positions (four within the Mayor’s Office and two within Public Affairs). This is partially offset by the impact of collective bargaining, restructuring, and other salary increases.
2. Pension Costs:
  - The decrease of \$78,939 is due to the elimination of six positions.
3. Employer Provided Benefits:
  - The decrease of \$61,908 is due to the elimination of six positions.
4. Internal Service Charges:
  - The net increase of \$26,651 is mainly due to an increase of \$36,404 in the St. James Building cost allocation caused by an increase in total building costs.
5. Inter-Departmental Billing:
  - The amount of \$409,793 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.
6. Insurance Costs and Premiums – Allocations:
  - The decrease of \$2,502 is due to a decrease in the general liability insurance allocation related to the salary decreases noted above.

**ACTIVITY LEVEL CHANGES:**

	<b>FY 2021/22 Adopted</b>	<b>FY 2022/23 Proposed</b>	<b>% Change from FY22</b>	<b>\$ Change from FY22</b>	
Mayor’s Public Affairs	\$ 1,033,198	\$ 1,020,267	-1.3%	- \$ 12,931	
Office of the Mayor	\$ 3,585,842	\$ 3,123,334	-12.9%	- \$ 462,508	(A)
Department Total	<u>\$ 4,619,040</u>	<u>\$ 4,143,601</u>	-10.3%	- \$ 475,439	

A. The budget for the Mayor’s Office is decreasing by \$462,508 mainly due to the elimination of four positions.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
EXECUTIVE OFFICE OF THE MAYOR  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK- Page # 105-106**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The employee cap is decreasing due to the elimination of six vacant positions. The cap is going from 27 positions to 21 positions.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2022/23 BUDGET  
 ADVISORY BOARDS & COMMISSIONS  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK – Page # 77-78**

**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 increase of \$155,000 is 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 Advisory Boards & Commissions consists of three (3) full-time employees with the CTQB and two (2) full-time employees with the Civil Service Board.
2. Employer Provided Benefits:
  - The increase of \$11,189 is due to an increase in group hospitalization insurance caused by employee election changes.
3. Other Operating Expenses:
  - The net increase of \$1,908 is due to an increase in miscellaneous services and charges caused by the addition of \$2,000 for the Mayor’s Commission on the Status of Women.

**DIVISION SUMMARY**

	FY 2021/22 Adopted	FY 2022/23 Proposed	% Change from FY22	\$ Change from FY22	
Boards and Commissions	\$ 253,897	\$ 278,625	9.7%	\$ 24,728	<b>A</b>
Construction Trades Qualifying Board	\$ 288,193	\$ 272,197	-5.6%	\$ -15,996	<b>B</b>
Department Total	\$ 542,090	\$ 550,822	1.6%	\$ 8,732	

- A. The budget for the Boards and Commissions increased by \$24,728 due to the following increases:
  - \$7,744 caused by employee election changes for group hospitalization insurance.
  - \$7,340 in salaries due to the impact of collective bargaining increases.
  - \$2,714 in the Yates Building cost allocation caused by an increase in total building costs.
  - \$2,564 in pension costs caused by the salary increases noted above.
  - \$2,000 in miscellaneous services and charges for the addition of appropriations for the Mayor’s Commission on the Status of Women.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
ADVISORY BOARDS & COMMISSIONS  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – Page # 77-78**

- B.** The budget for the Construction Trades Qualifying Board decreased by \$15,996 due to a decrease in computer systems and maintenance caused by a decrease in charges for IT application maintenance.

**SERVICE LEVEL CHANGES:**

The proposed FY 2022/23 budget provides \$2,000 for the Mayor's Commission on the Status of Women to be used for increased community outreach and education on Women's History Month and women's issues. This will be done through workshops and community events.

**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 2022/23 BUDGET  
EMPLOYEE SERVICES  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 97-98**

**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 fund (56201).

**REVENUES:**

1. Miscellaneous Revenue:

- This represents the expected revenue due to sale of books, maps & regulations for FY 2022/23.

**EXPENDITURES:**

1. Salaries:

- The increase of \$250,614 is primarily due to the impact of collective bargaining increases and other salary increases.

2. Pension Costs:

- The net increase of \$17,435 is mainly due to the impact of salary increases noted above.

3. Employer Provided Benefits:

- The decrease of \$27,886 is mainly due to a decrease in health insurance based on employee elections.

4. Internal Service Charges:

- The increase of \$336,878 is mainly due to the following increases:
  - \$210,261 in ITD Replacements related to the replacement of a server
  - \$113,855 in computer system maintenance and security costs related to the legacy human resources and payroll system.
  - \$53,179 in allocated building costs for City Hall related to an increase in overall expenses.
- The increase is partially offset by a decrease of \$40,235 in legal costs due to decreased usage.

5. Supervision Allocation:

- This amount represents the allocation of a portion of the salary and benefits costs for a position within Group Health (Fund 56201) who also provides support to the defined contribution pension plan, which is a General Fund/General Services District function.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2022/23 BUDGET  
 EMPLOYEE SERVICES  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 97-98**

**DIVISION CHANGES:**

Division	FY 2021/22 Approved	FY 2022/23 Proposed	Change	
Employee & Labor Relations	\$1,306,340	\$1,352,632	\$46,292	A
Office of Director	535,535	599,924	64,389	B
Talent Management	5,487,438	5,952,541	465,103	C
<b>Department Total</b>	<b>\$7,329,313</b>	<b>\$7,905,097</b>	<b>\$575,784</b>	

- A. The net increase of \$46,292 in the Employee & Labor Relations Division is mainly due to an increase of \$49,954 in salaries due to the impact of collective bargaining and other increases.
- B. The increase of \$64,389 in the Talent Management Division is primarily due to increases of \$31,298 in the allocation of building costs for City Hall due to an increase in overall building expenses and \$10,273 in salaries due to the impact of collective bargaining increases.
- C. The net increase of \$465,103 is mainly due to increases of \$208,927 to replace a server, \$187,498 in salaries due to the impact of collective bargaining and other increases, and \$102,074 in computer system maintenance and security costs related to the legacy human resources and payroll system.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
WELLNESS FUND (FUND 11528)**

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**PROPOSED BUDGET BOOK - Page # 99-100**

**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.

During FY 2021/22, passage of 2021-822-E added the Mental Health Offender Program to this fund. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

**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.

2. Transfers from Other Funds:

- The \$200,000 is a transfer from the General Fund/General Services District to provide funding for the Mental Health Offender Program.

**EXPENDITURES:**

1. Professional and Contractual Services:

- \$200,000 of the proposed funding is being appropriated to fund wellness and fitness program expenditures. The \$200,000 is not covering the total costs of the program. Therefore, \$400,000 of the costs are being covered in the Group Health Fund (56201).
- The additional \$200,000 is related to expenditures for the Mental Health Offender Program.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (FUND 56201)**

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**PROPOSED BUDGET BOOK - Page # 101-103**

**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 \$800,000 per claim for Florida Blue and \$325,000 per claim for UF Health. The City remains fully insured for the other insurances. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution (for the FOP and IAFF) no longer flowing through this fund, but the employer portion does.

The Administration has stated that Group health, vision, and dental rates are not planned to change at the start of the calendar year.

**REVENUE:**

1. Charges for Services:

- The increase of \$20,198,390 is mainly due to the following increases:
  - \$15,917,746 in employee and employer health insurance contributions. This is the result of not budgeting a transfer from fund balance or a transfer from the General Fund/General Services District to subsidize employee and employer health insurance contributions. This amount needs to be corrected since it will not be increasing by this amount since there is not a change in rates. **See recommendation below.**
  - \$4,060,108 in employer contributions to the FOP and IAFF employee's health plans based on the actuarial study.

2. Investment Pool / Interest Earnings:

- The increase of \$114,616 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 Other Funds:

- There was a \$3,000,000 contribution to this fund from the General Fund/General Services District in FY 2021/22 that has been eliminated for FY 2022/23.

4. Transfers from Fund Balance:

- There is a proposed \$400,000 transfer from fund balance in FY 2022/23. This transfer is being used to cover costs associated with the Better You with Florida Blue program. **See recommendation below to increase the transfer from fund balance.**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (FUND 56201)**

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**PROPOSED BUDGET BOOK - Page # 101-103**

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$53,076 is mainly due to the impact of collective bargaining and other increases.
2. Pension Costs:
  - The increase of \$59,038 is due to the allocation of the defined benefit plan costs.
3. Employer Provided Benefits:
  - The increase of \$28,480 is mainly due to an increase in health insurance due to employee turnover and health plan election changes by employees.
4. Internal Service Charges:
  - The net decrease of \$50,882 is mainly due decreases of \$34,941 in computer systems maintenance and security costs related to enterprise security and \$27,273 in legal costs due to decreased usage.
5. Insurance Costs and Premiums:
  - The increase of \$3,750,988 is primarily due to an increase of \$4,060,108 for the Jacksonville Police Officers and Fire Fighters Health Insurance Trust Health Plan based on the actuary's projected costs. This is partially offset by a decrease of \$531,565 in claims paid based on the actuary's projected costs for the general employees' medical and pharmacy costs.
6. Professional and Contractual Services:
  - The budgeted amount is for consulting and actuary services for the City's self-insurance health plan, employee assistance program, the flexible spending account administrator and affordable care act compliance. The decrease of \$200,000 is a result of switching from the Humana Go365 program to the Better You with Florida Blue plan.
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/General Services District.

**EMPLOYEE CAP CHANGES:**

None.

**AMERICAN RESCUE PLAN FUNDING PROPOSED – ORDINANCE 2022-513:**

- \$7 million is proposed to be sent to the Group Health Fund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
EMPLOYEE SERVICES DEPARTMENT  
GROUP HEALTH (FUND 56201)**

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**PROPOSED BUDGET BOOK - Page # 101-103**

**RECOMMENDATION:**

We recommend reducing the employer premium for health by \$10 million and the employee premium for health by \$5 million to better align with actual revenue collections since there will not be an increase in contributions in FY 2022/23. This will be offset with a reduction of \$5 million in claims paid to better align with actual costs and a transfer from fund balance of \$10 million. This will have no impact to special council contingency.

Note – The transfer from fund balance will only be expected to be used for \$3 million if the American Rescue Plan does cover \$7 million in claims paid.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
PLANNING AND DEVELOPMENT  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 283-285**

**BACKGROUND:**

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections and building codes fall within the purview of this department. The general fund portion of the Planning and Development Department consists of the Office of the Director, Community Planning and Development Division, Current Planning Division, Development Services Division, and Transportation Planning Division.

**REVENUE:**

1. Permits and Fees

- The increase of \$40,000 is due to an increase in expected revenue collections based on recent collections. This revenue relates to fees received for the collection of right-of-way permits.

2. Charges for Services

- The increase of \$342,000 is due to an increase in expected revenue collections based on recent collections. This revenue relates to fees received for the collection of zoning and rezoning fees and comprehensive amendment fees.

**EXPENDITURES:**

1. Salaries

- The increase of \$193,955 is primarily due to an increase in permanent and probationary salaries mainly due to the impact of collective bargaining and other increases and the addition of one City Planner II Position.

2. Pension Costs

- The increase of \$20,350 is mainly due to the personnel changes noted above.

3. Employer Provided Benefits

- The increase of \$18,252 is mainly due to an increase in health insurance cost due to employee turnover, election changes, and the addition of the position mentioned above.

4. Internal Service Charges

- The increase of \$87,554 is mainly due to an increase of \$48,373 in legal charges to align with recent usage, and an increase of \$39,862 in ITD replacements due to a computer refresh of approximately 30 computers.

5. Insurance Costs and Premiums - Allocations

- The increase of \$33,207 is due to an increase in general liability insurance due to an increase in recent claims.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2022/23 BUDGET  
 PLANNING AND DEVELOPMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 283-285**

6. Professional and Contractual Services

- The decrease of \$65,876 is mainly due to a decrease in resiliency consulting costs from \$365,876 to \$300,000. The proposed amount for resiliency consulting cost in FY 2021/22 was to hire a consultant to update the ordinance related to resiliency. The proposed amount in FY 2022/23 is for floodplain review consulting services.

7. Supervision Allocation

- This amount represents the net allocation of expenses within the Office of the Director Division being allocated out to Building Inspection (Fund 15104) and Concurrency Management (Fund 10101). This allocation is partly reduced by the allocation of a portion of the salary and benefits expenses for Development Services Division employees housed in Building Inspection (Fund 15104) that perform duties related to the Division’s activities in the General Fund/GSD (Fund 00111).

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The employee cap is increasing by one position from 33 positions to 34 positions to add a City planner II position to meet workload demands.

**DIVISION CHANGES:**

Division	FY 2021/22 ADOPTED	FY 2022/23 PROPOSED	Change	Notes
Community Planning and Development	\$ 1,490,368	\$ 1,554,323	\$ 63,955	(A)
Current Planning	1,348,928	1,431,734	82,806	(B)
Development Services	720,193	847,772	127,579	(C)
Office of the Director	507,303	502,156	(5,147)	
Transportation Planning	692,905	750,316	57,411	(D)
<b>Department Total</b>	<b>\$ 4,759,697</b>	<b>\$ 5,086,301</b>	<b>\$ 326,604</b>	

- A. The increase of \$63,955 in the Community Planning and Development Division is primarily due to an increase of \$31,677 in permanent and probationary salaries mainly due to the addition of one City Planner II position. There was also an increase of \$13,074 in ITD replacements due to a computer refresh for 13 computers and \$6,427 in legal charges.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
PLANNING AND DEVELOPMENT  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 283-285**

- B. The increase of \$82,806 in the Current Planning Division is primarily due to increases of \$50,156 in permanent and probationary salaries mainly due to the impact of collective bargaining increases, \$10,329 in ITD replacements due to a computer refresh for 11 computers, \$11,474 in pension costs mainly due to employee turnover, and \$5,000 in other professional services associated with court reporter fees.
  
- C. The increase of \$127,579 in the Development Services Division is due to an increase in supervision allocation, due to an overall increase in cost.
  
- D. The increase of \$57,411 in the Transportation Planning Division is primarily due to an increase of \$40,632 in permanent and probationary salaries mainly due to the impact of collective bargaining and other increases and an increase of \$12,193 in pension costs attributable to the increased salaries.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
PLANNING & DEVELOPMENT  
CONCURRENCY MANAGEMENT SYSTEM (FUND 10101)**

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**PROPOSED BUDGET BOOK - Page # 286-288**

**BACKGROUND:**

The Concurrency and Mobility Management System Office manages the Concurrency and Mobility Management System (CMMS) which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit). It also manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

**REVENUE:**

1. Impact Fees and Special Assessments
  - The increase of \$60,000 is due to better align the budget with recent collections in mobility plan management fees.
2. Charges for Services
  - The increase of \$105,000 is mainly due to an increase in concurrency management fees to better align with recent collections. This revenue relates to fees received in connection with applications, appeals, administration, enforcement, and management of the Concurrency Management System.
3. Investment Pool/Interest Earnings
  - The increase of \$5,104 is based on anticipated earnings in FY 2022/23.
4. Transfer from Fund Balance
  - There is no proposed transfer from fund balance needed to balance this fund for FY 2022/23.

**EXPENDITURES:**

1. Salaries
  - The decrease of \$8,211 is mainly due to employee turnover offset by the impact of collective bargaining increases.
2. Pension Costs
  - The decrease of \$9,716 is primarily due to the impact of employee turnover.
3. Employer Provided Benefits
  - The decrease of \$5,143 is primarily due to the impact of employee turnover.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
PLANNING & DEVELOPMENT  
CONCURRENCY MANAGEMENT SYSTEM (FUND 10101)**

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**PROPOSED BUDGET BOOK - Page # 286-288**

4. Other Operating Expenses
  - The increase of \$12,748 is primarily due to an increase in hardware and software maintenance and licenses for cost associated with updating the mobility fee calculator.
5. Supervision Allocation:
  - This allocation is in place to reimburse the general fund for employees from the Office of the Director within the General Fund – GSD (Fund 00111) who perform a percentage of their work in this fund.
6. Indirect Cost:
  - 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.
7. Cash Carryover
  - The proposed amount is the estimated excess revenue over expenditures.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2022/23 BUDGET  
 PLANNING AND DEVELOPMENT  
 BUILDING INSPECTION (EXCLUDING FIRE RESCUE) (FUND 15104)**

**PROPOSED BUDGET BOOK - Page # 289-292**

	FY 21-22 ADOPTED	FY 22-23 PROPOSED	%	DOLLARS
<b>REVENUE</b>				
<b>Fire and Rescue-Center</b>				
Charges for Services	\$ 978,258	\$ 1,005,000	2.7%	\$ 26,742
Fines and Forfeits	4,800	5,500	14.6%	700
	<u>\$ 983,058</u>	<u>\$ 1,010,500</u>	<u>2.8%</u>	<u>\$ 27,442</u>
<b>Jax Citywide Activities</b>				
Investment Pool / Interest Earnings	\$ 109,188	\$ 161,434	47.8%	\$ 52,246
Transfers from Fund Balance	1,435,016	-	-100.0%	(1,435,016)
	<u>\$ 1,544,204</u>	<u>\$ 161,434</u>	<u>-89.5%</u>	<u>\$ (1,382,770)</u>
<b>Planning and Development</b>				
Permits and Fees	\$ 1,764,282	\$ 2,414,000	36.8%	\$ 649,718
Inspection Fees	12,639,865	16,143,365	27.7%	3,503,500
Charges for Services	1,102,720	1,067,258	-3.2%	(35,462)
Fines and Forfeits	350,070	383,120	9.4%	33,050
Miscellaneous Revenue	45,800	55,500	21.2%	9,700
	<u>\$ 15,902,737</u>	<u>\$ 20,063,243</u>	<u>26.2%</u>	<u>\$ 4,160,506</u>
<b>TOTAL REVENUE</b>	<u><b>\$ 18,429,999</b></u>	<u><b>\$ 21,235,177</b></u>	<u><b>15.2%</b></u>	<u><b>\$ 2,805,178</b></u>

<b>EXPENDITURES</b>				
<b>Fire and Rescue-Center</b>				
Salaries	\$ 977,252	\$ 1,052,913	7.7%	\$ 75,661
Salaries & Benefit Lapse	(12,569)	(11,269)	-10.3%	1,300
Pension Costs	445,670	483,956	8.6%	38,286
Employer Provided Benefits	169,034	181,736	7.5%	12,702
Internal Service Charges	131,342	122,427	-6.8%	(8,915)
Insurance Costs and Premiums - Allocations	4,234	3,825	-9.7%	(409)
Professional and Contractual Services	1	1	0.0%	-
Other Operating Expenses	21,629	14,937	-30.9%	(6,692)
Capital Outlay	1	1	0.0%	-
Indirect Cost	85,431	85,431	0.0%	-
	<u>\$ 1,822,025</u>	<u>\$ 1,933,958</u>	<u>6.1%</u>	<u>\$ 111,933</u>

<b>Jax Citywide Activities</b>				
Transfers to Other Funds	\$ -	\$ 750,000	N/A	\$ 750,000
Cash Carryover	-	256,490	N/A	256,490
	<u>\$ -</u>	<u>\$ 1,006,490</u>	<u>N/A</u>	<u>\$ 1,006,490</u>

<b>Planning and Development</b>				
Salaries	\$ 9,052,037	\$ 9,816,331	8.4%	\$ 764,294
Salaries & Benefit Lapse	(133,163)	(133,085)	-0.1%	78
Pension Costs	2,334,442	2,483,809	6.4%	149,367
Employer Provided Benefits	1,674,905	1,729,919	3.3%	55,014
Internal Service Charges	2,034,956	2,722,474	33.8%	687,518
Insurance Costs and Premiums	435	435	0.0%	-
Insurance Costs and Premiums - Allocations	75,853	69,632	-8.2%	(6,221)
Professional and Contractual Services	180,000	125,000	-30.6%	(55,000)
Other Operating Expenses	394,332	519,130	31.6%	124,798
Capital Outlay	7,201	12,001	66.7%	4,800
Supervision Allocation	42,676	4,783	-88.8%	(37,893)
Indirect Cost	944,300	944,300	0.0%	-
	<u>\$ 16,607,974</u>	<u>\$ 18,294,729</u>	<u>10.2%</u>	<u>\$ 1,686,755</u>

**TOTAL EXPENDITURES** **\$ 18,429,999** **\$ 21,235,177** **15.2%** **\$ 2,805,178**

	FY 21-22 ADOPTED	FY 22-23 PROPOSED	CHANGE
<b>AUTHORIZED POSITION CAP</b>			
Authorized Positions	168	174	6
Part-Time Hours	6,500	6,500	0

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2022/23 BUDGET  
PLANNING AND DEVELOPMENT  
BUILDING INSPECTION (EXCLUDING FIRE RESCUE) (FUND 15104)**

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**PROPOSED BUDGET BOOK - Page # 289-292**

**BACKGROUND:**

The Building Inspection fund accounts for the finances of the Building Inspection Division within the Planning and Development Department, and to a lesser degree, the finances of the Fire Plans Review section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division’s primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related City codes. In addition, the Division performs reviews of various permit applications and plans examination.

**Note – The below information is based on the summary page provided in the handout.**

**REVENUE:**

Jax Citywide Activities

1. Investment Pool / Interest Earnings
  - The increase of \$52,246 is based on projected returns in FY 2022/23.
2. Transfer From Fund Balance
  - There is no proposed transfer from fund balance for FY 2022/23.

Planning and Development

3. Permits and Fees
  - The increase of \$649,718 is primarily due to increases of \$554,500 in building permit fee revenue, \$50,600 in site clearing permit fee revenue, and \$42,368 in plan review sheet resubmittals to better align with recent collections.
4. Inspection Fees
  - The increase of \$3,503,500 is primarily due to increases of \$3,291,000 in building inspection fee revenue, \$262,500 in mechanical inspection fee revenue, and \$150,000 in electrical inspection fee revenue. These increases are offset by a decrease of \$200,000 in construction inspection fee revenue. The proposed amounts align with recent collections.

**EXPENDITURES:**

Jax Citywide Activities

1. Transfers To Other Funds
  - The transfer of \$750,000 is for a capital improvement project for a hearing room and restroom improvements at the Ed Ball building to move Planning Commission and other commission meetings to the Ed Ball building.
2. Cash Carryover
  - The proposed amount is the estimated excess revenue over expenditures.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
PLANNING AND DEVELOPMENT  
BUILDING INSPECTION (EXCLUDING FIRE RESCUE) (FUND 15104)**

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**PROPOSED BUDGET BOOK - Page # 289-292**

*Planning and Development*

3. Salaries

- The increase of \$764,294 is primarily due to six positions proposed to be added in FY 2022/23 and the impact of collective bargaining and other increases.

4. Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2022/23.

5. Pension Costs

- The increase of \$149,367 is mainly due to the personnel changes noted above.

6. Employer Provided Benefits

- The increase of \$55,014 is mainly due to an increase in health insurance cost due to the additional positions mentioned above.

7. Internal Service Charges

- The increase of \$687,518 is mainly due to the following increases
  - \$253,389 in legal charges based on recent usage and the addition of an attorney and paralegal being allocated directly,
  - \$166,000 in fleet vehicle replacement attributable to six new vehicles proposed to be added in FY 2022/23 (\$216,000 in FY 22/23 compared to \$50,000 in FY 21/22),
  - \$116,888 in Ed Ball building cost allocation due to an increase in space used and an overall increase in building costs,
  - \$90,693 in fleet parts, oil & gas due to increased fuel costs, and
  - \$28,056 in ITD replacement due to a refresh of 17 computers.

8. Professional and Contractual Services

- The decrease of \$55,000 is due to a change in need based on current staffing.

9. Other Operating Expenses

- The increase of \$124,798 is mainly due to increases of \$72,000 in employee training expenses mainly to purchase updated Florida building code books that are updated every three years. There is also \$50,000 in repairs to building and equipment for a carpet and painting refresh and lobby furnishings.

10. Capital Outlay

- The FY 2022/23 capital outlay amount of \$12,001 is to cover costs for handheld tablets for field inspections.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2022/23 BUDGET  
 PLANNING AND DEVELOPMENT  
 BUILDING INSPECTION (EXCLUDING FIRE RESCUE) (FUND 15104)**

**PROPOSED BUDGET BOOK - Page # 289-292**

11. Supervision Allocation

- This amount represents the net allocation of expenses within the Planning Department’s Office of the Director Division in the General Fund/GSD (Fund 00111) being allocated out to Building Inspection (Fund 15104). This allocation is partly reduced by the allocation of a portion of the salary and benefits expenses for Development Services Division employees housed in Building Inspection (Fund 15104) that perform duties related to the Division’s General Fund/GSD (Fund 00111) activities.

12. Indirect Cost

- 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.

**FOOD AND BEVERAGE EXPENDITURES:**

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$300	Building Officials Association of FL (BOAF) training	Maintains job-related certifications for staff (Continued Education Credits or CEU's are earned)

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

The employee cap for Planning and Development Building Inspections is increasing from 157 positions to 163 positions. This includes three Landscape Inspector Seniors, one Landscape Architect, one Building Plans Examiner Senior, and one Construction Trades Inspector.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
STATE, FEDERAL, AND OTHER GRANT PROGRAMS  
SCHEDULES B1a, B1b & B1c**

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**BACKGROUND:**

The State, Federal, and Other Grant Programs 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.

**RECOMMENDATIONS:**

1. We recommend that the Highway Safety Grants for DUI Enforcement (\$120,000) and Speed and Aggressive Driving (\$90,000) be removed from the Schedule of Continuation Grants / Programs with no City Match (B1-a) due to the grants not being continuation grants because they were not previously approved by City Council. This will have no impact on Special Council Contingency.
2. We recommend that Section 1.3(e)(2) be amended to add the below underlined language that is included for grants with no match. This will make it clear the grants with a match can accept additional grant dollars.

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 total 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. 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.

**The following pages include the Revised Schedule B1-a and B1-b, based on changes approved during previous meetings and item 1 above. B1-c Schedule had no revisions.**

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.

**\$17,396,815                      \$0                      \$950,765                      133                      6,232**

				2022-504-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	Dept of Health & Human Services - SAMHSA	SAMHSA - Family Treatment Drug Court	This funding will expand and enhance the quality and/or intensity of services - increase the use of medication assisted treatment, increase available bed days for adult residential treatment and provide random, observed drug and alcohol testing.	\$394,136	\$0	\$0	0	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/19-09/30/23	Grant funding appropriated on 2021-846-E. Positions authorized through 9/30/23 and listed here for transparency.	\$0	\$0	\$0	3	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/20-09/30/24	Grant funding appropriated on 2022-168-E. Positions authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	5	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/25	Developing Adults With Necessary Skills (DAWN) To provide funding for crime reduction and improvement of public safety in Duval County. Programs funded by this grant serve violent and non-violent criminals, provide for crime prevention as well as create opportunities for adult and juvenile offenders and ex-offenders.	\$460,184	\$0	\$0	5	0
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report.	\$250,000	\$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.	\$500,000	\$0	\$500,000	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.	\$170,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	\$100,000	\$0	\$0	0	0
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.	\$150,000	\$0	\$0	0	200
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

				2022-504-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 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.	\$200,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	\$60,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$33,000	\$0	\$0	0	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.	\$60,000	\$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.	\$275,000	\$0	\$0	5	0
Jacksonville Sheriff's Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative VIII	Funds one full-time public safety analyst. Original appropriation funding grant period 10/1/21 - 9/30/24. Position authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	1	0
Jacksonville Sheriff's Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$15,000	\$0	\$0	0	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.	\$100,000	\$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.	\$225,000	\$0	\$225,000	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.	\$150,000	\$0	\$0	0	0
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.	\$145,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	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.	\$135,000	\$0	\$135,000	3	0
JFRD - Emergency Preparedness	FEMA	Regional Catastrophic Preparedness Grant	To build state and local capacity to manage catastrophic incidents by improving and expanding regional collaboration for catastrophic incident preparedness. Funding 2020-179-E. Positions are listed here for transparency.	\$0	\$0	\$0	2	0
JFRD - Fire Operations	FEMA	SAFER Grant - FY21	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. Funding 2020-623-E positions authorized through 02/19/24. Positions are listed here for transparency.	\$0	\$0	\$0	60	0



				2022-504-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
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program.	\$4,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Alliance	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	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Support Task Force	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.	\$750,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	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.	\$100,000	\$0	\$0	0	0
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
Military Affairs and Veterans	United Way Worldwide	United Way Worldwide Veterans - Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to \$500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	\$20,000	\$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.	\$1,661,608	\$0	\$0	22	5,200

				2022-504-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 - 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.	\$421,990	\$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.	\$85,661	\$0	\$0	1	0
Neighborhoods - Mosquito Control	Florida Department of Transportation	Clean It Up - Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0
Neighborhoods - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$300	0	0
Parks, Rec and Community Services	State Department of Elder Affairs/Elder Source	EHEAP	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.	\$157,703	\$0	\$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant Ends Feb 2025.	\$1,086,820	\$0	\$0	1	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	5	832
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0
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.	\$325,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of Domestic Violence, Sexual Assault, Stalking and Human Trafficking who are homeless due to their victimization.	\$450,000	\$0	\$0	0	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.	\$315,000	\$0	\$75,465	4	0

				2022-504-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
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	0	0

**Schedule of Continuation Grants / Programs With A City Match**

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 total 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. 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.

FY23 Request for Reserve for Federal Grant Match / Overmatch: \$4,931,400

Nutrition Services Incentive Program Match / Overmatch: \$3,058,132

JSO Federal Forfeitures Port Security Grant Program Match / Overmatch: \$133,334

Reserve for Federal Matching Grants (B1b) Net: \$1,739,934

**\$3,387,062    \$1,715,835    \$3,215,565    \$4,931,400    \$22,884    118    13,225**

2022-504-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
Jacksonville Public Library	Division of Library & Information Services	Library Services and Technology Act Grant	Main Library Digital Preservation and Virtual Learning Center / Jax Kids Book Club	\$153,150	\$52,757	\$0	\$52,757	\$0	0	225
Jacksonville Sheriff's Office	Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	The program intended to reduce crime and advance public safety through community policing by providing direct funding for the hiring of career law enforcement officers.	\$0	\$784,543	\$0	\$784,543	\$0	40	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.	\$400,000	\$133,334	\$0	\$133,334	\$0	0	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.	\$15,000	\$15,000	\$45,000	\$60,000	\$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
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$0	9	4,160
Parks, Rec and Community Svcs: Senior 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.	\$76,549	\$20,715	\$174,285	\$195,000	\$0	3	1,300
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.	\$407,031	\$71,350	\$40,000	\$111,350	\$22,884	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.	\$1,211,779	\$108,852	\$2,949,280	\$3,058,132	\$0	57	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: Senior Services	Americorps Seniors	Senior Companion Program	Senior Companion program provides respite care, companion services for low to moderate income seniors. This program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$260,000	\$64,509	\$0	\$64,509	\$0	1	0

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

Council Approved Project List On: 2022-035

Projects will be added to the FY23 CIP if/when grant is awarded

00111-195003-000000-00000336-00000-0000000 Account: 599100 \$2,070,000

Other Funding:           \$0

Total Contingency for F.I.N.D Grant Match (B1c): \$2,070,000

			\$1,725,000	\$2,070,000	\$3,795,000
Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Riverview Park Boat Ramp	8	Construction	\$550,000	\$660,000	\$1,210,000
Liberty Street Marina	7	Design	\$450,000	\$540,000	\$990,000
Pottsburg Creek / Beach Blvd Boat Ramp	4	Design	\$300,000	\$360,000	\$660,000
Mike McCue Boat Ramp Bulkhead	13	Design	\$200,000	\$240,000	\$440,000
Oak Harbor Boat Ramp Bulkhead	13	Design	\$175,000	\$210,000	\$385,000
Thomas Creek Fish Camp Kayak Launch	7	Design	\$50,000	\$60,000	\$110,000

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

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
KIDS HOPE ALLIANCE  
KIDS HOPE ALLIANCE (FUND 10901)**

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**PROPOSED BUDGET BOOK - Page # 171 - 173**

**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 \$139,889 represents anticipated interest earnings based on the interest rate projected by the Treasury Division for FY 2022/23.
2. Transfer from Other Funds:
  - The \$44,601,284 represents the transfer from the General Fund / GSD (Fund 00111) to fund the Kids Hope Alliance. The increase of \$9.3 million is to cover the additional costs noted on the next page.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$170,166 is mainly due to the impact of collective bargaining increases.
2. Pension Costs:
  - The increase of \$25,470 is mainly the impact of the salary increases noted above.
3. Employer Provided Benefits:
  - The increase of \$23,343 is mainly due to changes in employee benefit elections and the salary increases noted above.

**COUNCIL AUDITOR’S OFFICE  
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 KIDS HOPE ALLIANCE (FUND 10901)**

**PROPOSED BUDGET BOOK - Page # 171 - 173**

4. Internal Service Charges:

- The net increase of \$143,785 is driven by the following increases:
  - \$68,724 in information technology replacements to refresh various network equipment (\$57,573) and a server (\$11,151)
  - \$41,441 in building maintenance citywide mainly due to an increase in recent actuals.
  - \$30,376 in utilities due to increases in fuel costs for electricity and usage of water.
  - \$19,193 in guard service due to an anticipated increase in the contract for guard service.

5. Debt Service:

- The \$463,892 represents the debt service payment for the Don Brewer Early Learning Center.

6. Contingencies:

- The proposed contingency amount of \$37,525,760 represents the Department’s program funding for FY 2022/23 pursuant to Ordinance 2022-511. The increase of \$8,745,804 is mostly due to the increased cost to continue or expand existing programs and fund one new program. Below is detail on the funding changes across the essential service categories.

Contingency Detail	Approved FY 2021/22	Proposed FY 2022/23	Change		
			Dollar Amount	Percentage	
<b>Early Learning</b>	\$ 3,058,329	\$ 6,137,626	\$3,079,297	100.69%	A
<b>Juvenile Justice Prevention &amp; Intervention</b>	1,925,482	2,800,907	875,425	45.47%	B
<b>Out-of-School</b>	15,233,517	17,240,848	2,007,331	13.18%	C
<b>Preteen and Teen</b>	2,271,789	4,555,540	2,283,751	100.53%	D
<b>Special Needs</b>	6,248,107	6,748,107	500,000	8.00%	E
<b>Total Essential Services Programing</b>	\$28,737,224	\$ 37,483,028	\$8,745,804	30.43%	
<b>Grief and Burial</b>	42,732	42,732	-	0.00%	F
<b>Total Contingency</b>	\$28,779,956	\$ 37,525,760	\$8,745,804	30.39%	

A. \$3,079,297 of additional funding in the Early Learning category:

- \$2,500,000 for a new annual literacy tutoring program for students at risk of not passing third grade reading standards. This amount will be combined with \$1,005,157 in American Rescue Plan funding appropriated for FY 2021/22 that has not been utilized.
- \$579,297 for increased costs related to other existing early learning programs.
- Note – Ordinance 2022-581 also appropriated an additional \$300,000 from the recapture to this category for additional services.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2022/23 BUDGET  
KIDS HOPE ALLIANCE  
KIDS HOPE ALLIANCE (FUND 10901)**

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**PROPOSED BUDGET BOOK - Page # 171 - 173**

- B. \$875,425 of additional funding in the Juvenile Justice Prevention & Intervention category:
    - \$500,000 of additional funding for the existing diversion program due to higher participation rates (more referrals).
    - \$375,425 for increased costs related to other existing programs in this category.
    - Note – Ordinance 2022-581 also appropriated an additional \$6,828 from the recapture to this category for additional services.
  - C. \$2,007,331 of additional funding in the Out-of-School Time category to provide additional seats in the after school and summer camp programs. Note that the \$2,007,331 is in addition to \$250,000 of funding utilized in previous years to provide a match for the After School and Summer Lunch food program grants that is no longer necessary because the Department will not operate those programs going forward.
    - Note – Ordinance 2022-581 also appropriated an additional \$1,018,585 from the recapture to this category for additional services.
  - D. \$2,283,751 of additional funding in the Preteen and Teen category:
    - \$1,500,000 of additional funding for the Mayor’s Youth at Work Partnership Program to expand participation to more youth and more businesses, fund additional career training, and in response to the minimum wage increase.
    - \$783,751 for increased costs related to other existing preteen and teen programs.
    - Note – Ordinance 2022-581 also appropriated an additional \$247,290 from the recapture to this category for additional services.
  - E. \$500,000 in the Special Needs category for additional support with direct implementation of training related to the impact of trauma.
    - Note – Ordinance 2022-581 also appropriated an additional \$237,080 from the recapture to this category for additional services.
  - F. While no additional dollars in the proposed budget, Ordinance 2022-581 appropriated an additional \$20,000 for the Grief and Burial line.
7. Transfers to Other Funds:
- The \$478,000 represents:
    - a transfer of \$428,000 to the Kids Hope Alliance Trust Fund (Fund 10904) for small provider contract renewals, which is an increase of \$228,000.
    - a transfer of \$50,000 to the Youth Travel Trust (Fund 10905) to fund the annual appropriation for the Youth Travel Trust Fund, which was not budgeted in FY 2021/22 due to excess capacity within the fund.

**Continues on Next page**



**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2022/23 BUDGET  
 KIDS HOPE ALLIANCE  
 KIDS HOPE ALLIANCE (FUND 10901)**

**PROPOSED BUDGET BOOK - Page # 171 - 173**

**FOOD AND BEVERAGES EXPENDITURES:**

Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose	FY23 Proposed
Family, youth and community events held by KHA to promote its programming and services. Examples of events include the back-to-school kickoff event, summer programming expo and mental health awareness panel	These events promote the programming offered by KHA providers. These services provide a positive impact to the children in Jacksonville	\$ 3,000

**EMPLOYEE CAP CHANGES:**

None

**SERVICE LEVEL CHANGES:**

The Department will develop and solicit a new annual literacy tutoring program for students at risk of not passing third grade reading standards. In addition, the Department plans to expand various existing programs by serving more youth than in FY 2021/22. Examples include the Mayor’s Youth at Work Partnership program expansion to more youth and businesses, the Diversion program taking on more referrals, the additional support related to training on the impact of trauma as noted above in the expenditures part of this handout, and additional seats for the summer camp and after school programs.

The Kids Hope Alliance is no longer operating the After School and Summer Lunch food programs, which it previously operated mainly with grant funds along with a match of \$250,000.

**COMMENT:**

It should be noted that Ordinance 2022-581 includes an additional \$3,038,585 of funding recaptured from FY 2020/21. Of the amount, \$1,208,802 is to extend the end dates for 14 existing contracts by six-months from January 31, 2023, through July 31, 2023. This aligns these contracts with the more commonly utilized period that begins on August 1 each year. Aligning the contract periods will provide for a smoother transition to the next round of contracts. The remaining amounts totaling \$1,829,783 are being allocated within the essential categories to increase service levels and have been referenced on pages 31 and 32.

**RECOMMENDATIONS:**

None.

**Kids Hope Alliance  
Comprehensive Budget-Schedule M  
Fiscal Year 2022-2023**

ESTIMATED REVENUE FROM GRANTS	Grant Period	Positions & PT Hours	Federal	State	Private Sources	Total External Funds	COJ Funds (Local Match)	Total Funds
Healthy Families - The Ounce of Prevention FL (SN)	7/1/23-6/30/24	2 FT Staff	\$410,200	\$684,300	\$0	\$1,094,500	\$940,500	\$2,035,000
Criminal Justice Reinvestment Grant (JJ)	10/1/22-9/30/23	.5 FT Staff	\$0	\$400,000	\$0	\$400,000	\$85,000	\$485,000
Department of Health & Human Services - SAMHSA(SN)	9/29/23-9/28/24	.5 FT Staff	\$1,000,000	\$0	\$0	\$1,000,000	\$75,000	\$1,075,000
Department of Justice-Comprehensive Anti-Gang Program for Youth (JJ)	10/1/22-9/30/23	.5 FT Staff	\$162,865	\$0	\$0	\$162,865	\$67,040	\$229,905
Department of Health & Human Services - SAMHSA RECAST21 Program (JJ)	9/29/23-9/28/24	.5 FT Staff	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000
<b>TOTAL ESTIMATED GRANT REVENUE</b>			<b>\$2,573,065</b>	<b>\$1,084,300</b>	<b>\$0</b>	<b>\$3,657,365</b>	<b>\$1,167,540</b>	<b>\$4,824,905</b>

**Essential Service Plans:**

Early Learning Programs	\$6,137,626	
Juvenile Justice Prevention/Intervention Programs	\$2,800,907	\$152,040
Out of School Time Programs	\$17,240,848	
Preteen and Teen Programs	\$4,555,540	
Special Needs Programs	\$6,748,107	\$1,015,500
Grief Counseling & Burial Costs	\$42,732	
<b>Subtotal</b>	<b>\$37,525,760</b>	<b>\$1,167,540</b>

**Across All Essential Service Plans:**

Youth Travel Trust Fund	\$50,000
Kids Hope Alliance Trust Fund	\$428,000

Total	\$38,003,760
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KHA - Operating & Program Support Funds	\$6,737,413
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<b>Total City Funding:</b>	<b>\$44,741,173</b>
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<b>Grant Funding from Above:</b>	<b>\$3,657,365</b>
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<b>Total Funding Including Grants:</b>	<b>\$48,398,538</b>
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**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2022/23 BUDGET  
KIDS HOPE ALLIANCE  
KIDS HOPE ALLIANCE TRUST (FUND 10904)**

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**PROPOSED BUDGET BOOK - Page # 174 - 175**

**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.

**REVENUES:**

1. Transfer From Other Funds

- The \$428,000 is a transfer from the General Fund/GSD (Fund 00111) through the Kids Hope Alliance fund (Fund 10901).

**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 what was originally mini-grants of up to \$25,000 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. The increase of \$228,000 is to continue the third and final year of funding for existing small provider awards.

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

There are no positions within this fund.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2022/23 BUDGET  
KIDS HOPE ALLIANCE  
YOUTH TRAVEL TRUST FUND (FUND 10905)**

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**PROPOSED BUDGET BOOK - Page # 176 - 177**

**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. This is an “all years” fund.

**REVENUES:**

1. Transfer From Other Funds
  - This amount totaling \$50,000 is a transfer from the General Fund/GSD (Fund 00111) through the Kids Hope Alliance fund (Fund 10901) and represents the annual appropriation for the Youth Travel Trust Fund, which is not to exceed \$50,000.

**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

**EMPLOYEE CAP CHANGES:**

There are no positions within this fund.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2022/23 BUDGET  
PUBLIC WORKS  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – PAGE # 307 - 309**

**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 (Fund 00111) 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

1. The \$440,908 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. Miscellaneous Revenue

1. The increase of \$363,634 is primarily due to increased reimbursements from the FDOT for the maintenance of streetlights of \$228,250 and traffic signals of \$110,610 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 2022/23.

**EXPENDITURES:**

1. Salaries

- The increase of \$1,025,270 is mainly due to the impact of collective bargaining agreements, a change in the way salaries are split between the General Fund/GSD (Fund 00111) and Stormwater Service (Fund 44101), and other salary increases.

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PUBLIC WORKS  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – PAGE # 307 - 309**

2. Employer Provided Benefits

- The decrease of \$301,492 is primarily due to a decrease of \$354,345 in worker’s compensation due to the Stormwater Fund (44101) being charged its proportionate share of the cost in FY 2022/23.

3. Internal Service Charges

- The net increase of \$1,209,775 is mainly attributable to the following increases of:
  - \$406,600 in ITD system development due to the implementation of a new Real Estate Management System.
  - \$364,018 in computer system maintenance and security mainly due to application maintenance charges related to the replacement of the Real Estate Management System and the maintenance of the Traffic Engineering Automated Maintenance System. **See recommendation below.**
  - \$157,291 in fleet parts/oil/gas allocation due to fuel price increases.
  - \$124,998 in utilities allocation due to an overall increase in utility costs.
  - \$82,194 in charges for OGC based on recent actual billings.

4. Insurance Costs and Premiums

- The decrease of \$350,782 is mainly due to a decrease of \$402,727 in general liability insurance based on recent claims history.

5. Professional and Contractual Services

- The increase of \$2,279,437 is mainly due to the following increases of
  - \$1,447,447 in contractual services mainly due to contractual increases for mowing and tree maintenance services.
  - \$954,000 in contractual services – downtown core to provide dedicated landscape and mowing maintenance to the downtown area.

6. Other Operating Expenses

- The increase of \$2,645,399 is mainly due to the following increases of:
  - \$1,613,500 in repairs and maintenance mainly due to a one-time funding of \$1,546,000 for various downtown improvements such as benches, bicycle racks, trash cans, the replacement of light poles, and repairs.
  - \$864,291 in electricity – utility bills due to an increase in the number of streetlights and JEA’s rates (mainly variable fuel rate).
  - \$98,583 in other operating supplies mainly due to a significant price increase for traffic system components and sign parts.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED 2022/23 BUDGET  
 PUBLIC WORKS  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK – PAGE # 307 - 309**

7. Capital Outlay

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

8. Supervision Allocation

- The FY 2022/23 net amount of \$551 reflects:
  - A \$310,155 allocation for costs allocated from Solid Waste (fund 43101) to the General Fund/GSD (Fund 00111) for overhead costs covered in the Solid Waste Fund related to oversight of the litter pick-up and illegal dumping programs covered in the General Fund/GSD.
  - A partial offset of \$309,604 from within the Engineering and Construction Management Division to capital projects.

**SERVICE LEVEL CHANGES:**

There is \$2.5 million in funding for downtown enhancements, of which \$1,546,000 is for one-time capital improvement needs and \$954,000 is for ongoing mowing and landscaping needs.

**EMPLOYEE CAP CHANGES:**

None.

**DIVISION CHANGES:**

DIVISION	FY 2021/22 APPROVED	FY 2022/23 PROPOSED	CHANGE %	CHANGE \$	
Engineering	\$ 3,463,044	\$ 3,453,772	-0.3%	\$ (9,272)	
Mowing & Landscape	\$ 13,199,712	\$ 16,009,735	21.3%	\$ 2,810,023	<b>A</b>
Office of the Director	\$ 2,635,984	\$ 4,292,131	62.8%	\$ 1,656,147	<b>B</b>
Real Estate	\$ 902,887	\$ 1,458,300	61.5%	\$ 555,413	<b>C</b>
R-O-W and Stormwater	\$ 10,352,865	\$ 10,359,853	0.1%	\$ 6,988	<b>D</b>
Solid Waste	\$ 1,477,328	\$ 1,554,184	5.2%	\$ 76,856	<b>E</b>
Traffic Engineering	\$ 18,297,940	\$ 19,698,430	7.7%	\$ 1,400,490	<b>F</b>
<b>TOTAL</b>	<b>\$ 50,329,760</b>	<b>\$ 56,826,405</b>	<b>12.9%</b>	<b>\$ 6,496,645</b>	

**A** The Mowing & Landscape Division’s \$2,810,023 increase is primarily due to the following increases of:

- \$1,503,031 in contractual services due to contractual increases mainly for mowing (\$1,031,796) and tree services (\$464,696).
- \$954,000 in contractual services – downtown core to provide landscape and mowing maintenance to the downtown area.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2022/23 BUDGET  
PUBLIC WORKS  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – PAGE # 307 - 309**

- \$188,008 in permanent and probationary salaries mainly due to the impact of collective bargaining agreements, a change in the way salaries are split between the General Fund/GSD (Fund 00111) and Stormwater Service (Fund 44101), and other salary increases.
- B** The Office of the Director Division's \$1,656,147 increase is primarily due to an increase of \$1,546,000 in repairs and maintenance due to a one-time expenditure for various downtown improvements such as benches, bicycle racks, trash cans, the replacement of light poles and trees, and repairs. There is also increases to salaries of \$93,311 due to collective bargaining and other salary increases.
- C** The Real Estate Division's increase of \$555,413 is mainly due to increases of \$406,600 in ITD system development and \$184,370 in computer system maintenance and security due to the implementation of the new Real Estate Management System. See recommendation below.
- D** The \$6,988 increase in the R-O-W and Stormwater Division is primarily driven by the following increases of:
- \$353,537 in permanent and probationary salaries mainly due to the impact of collective bargaining agreements and a change in the way salaries are split between the General Fund/GSD (Fund 00111) and Stormwater Service (Fund 44101) and other salary increases.
  - \$104,838 in building, security, and utility allocation costs.
  - \$69,587 in fleet parts/oil/gas allocation due to fuel prices.
  - \$53,886 in group hospitalization insurance based on employee elections.
  - \$49,433 in miscellaneous insurance due to an increase in the prepay premium cost.
  - \$46,254 in pension costs due to the salary increases noted above.

These increases are partially offset by a decrease of \$391,383 in general liability insurance based on recent claims history and a decrease of \$346,867 in workers compensation due to the Stormwater Fund (44101) being charged its proportionate share of the cost in FY 2022/23.

- E** The Solid Waste's Division's increase of \$76,856 is mainly due to an increase of \$54,228 in permanent and probationary salaries mainly due to the impact of collective bargaining agreements and other salary increases. There was also an increase of \$20,148 in supervision allocation.



**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED 2022/23 BUDGET  
 PUBLIC WORKS  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK – PAGE # 307 - 309**

- F** The Traffic Engineering Division’s increase of \$1,400,490 is primarily the result of the following increases of:
- \$864,291 in electricity – utility bills due to an increase in the number of streetlights and JEA’s rates (mainly variable fuel rate).
  - \$138,258 in permanent and probationary salaries mainly due to the impact of collective bargaining agreements and other salary increases.
  - \$127,990 in other professional services based on the costs of a contract for traffic engineering services that was entered into during FY 2021/22.
  - \$97,265 in other operating supplies mainly due to a significant price increase for traffic system components and sign parts.

**FOOD AND BEVERAGES EXPENDITURE:**

<b>FY 2022/23 Proposed</b>	<b>Description</b>	<b>Explanation</b>
\$120	Employee Recognition Program: Funding to support employee appreciation for the purpose of employee retention & recruitment	Employee Appreciation/Retention: One employee will be selected as Public Works Employee of the Year and will be rewarded by having lunch with the Director.

**RECOMMENDATION:**

1. We recommend correcting an IT billing allocation error for the Real Estate Management System project since Public Works was in essence being double charged for the project. Computer System Maintenance and Security charges from the Information Technologies Fund (53101) of \$218,768 related to the new Real Estate Management System should be billed to the IT System Development Fund (Fund 53106) instead of the Real Estate Division. The Real Estate Division is already being billed for the entire cost of the project from the IT System Development Fund. This results in a decrease in the Computer System Maintenance and Security expense account of \$218,768 in the Real Estate Division in the Public Works Department of the General Fund/GSD (Fund 00111).

The project number needs to be corrected for this project and the expense line-item needs to be changed from capital professional services to capital internal service charges in the IT System Development Fund (Fund 53106), which will also require a change to schedule A4 (IT System Development Program) in the Budget Ordinance.

This would have a positive impact of \$218,768 to Special Council Contingency.

2. We recommend adding the language in the table above as the explanation for the food and beverage of \$120 on Attachment A to the Budget Ordinance.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED 2022/23 BUDGET  
PUBLIC WORKS  
TREE PROTECTION & RELATED EXPENDITURES (FUND 15304)**

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**PROPOSED BUDGET BOOK – PAGE # 312 - 313**

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

**REVENUES:**

1. Miscellaneous Revenue:

- This is an “all years” fund, and the proposed \$520,769 budgeted for FY 2022/23 is from monetary contributions and will provide the source of funding for tree protection activities in FY 2022/23.

**EXPENDITURES:**

1. Employer Provided Benefits:

- The increase of \$6,299 is due to health plan election changes.

2. Other Operating Expenses:

- This is mainly made up of \$435,924 for tree maintenance, representing the 25% match of the amount budgeted in Public Works General Fund/GSD (\$1,593,696) and Stormwater Services (\$150,000).

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2022/23 BUDGET  
BEACH EROSION – LOCAL (FUND 11404)**

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**PROPOSED BUDGET BOOK – Page # 67-68**

**BACKGROUND:**

The Beach Erosion - Local 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 FY 2022/23.

This is an “all years” fund.

**REVENUE:**

1. Transfers from Other Funds:

- The Transfer from Other Funds of \$1,250,000 is an interfund transfer from the General Fund/General Services District (Fund 00111) as part of the local-share obligations.

**EXPENDITURES:**

1. Cash Carryover:

- This represents the City building up reserves to cover future beach renourishment costs.  
**(See Recommendation)**

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATION:**

We recommend reducing the proposed cash carryover by \$1,250,000, reducing prior cash carryover all year balance by \$3,246,357, appropriating \$1,570,283 in miscellaneous services and charges, and appropriating \$74,581 in refunds. These funds will be added to trust fund authorization to fund the beach renourishment project cost \$6,141,221. This will have no impact to special council contingency.

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SOLID WASTE DISPOSAL (FUND 43101)**

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**PROPOSED BUDGET BOOK - Page # 314 - 316**

**BACKGROUND:**

The Solid Waste Disposal fund 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/General Services District.

**REVENUE:**

1. Franchise Fees

- This represents the fee charged for non-residential collections. The increase of \$1,164,710 is to align with the actual revenues collected in the current fiscal year.

2. Charges for Services:

- The \$28,289,582 is mainly made up of:
  - \$12,005,485 for commercial tipping fee revenue,
  - \$7,696,054 for residential tipping fee revenue, and
  - \$7,131,317 in internal and external host fee revenue.
- The net increase of \$3,880,452 is mostly due to increases of the following based on projected increased tonnages for waste collection:
  - \$1,034,324 in commercial tipping fee revenue,
  - \$1,236,782 in residential tipping fee revenue,
  - \$1,564,182 in internal and external host fee revenue.

3. Solid Waste User Fee:

- This represents the net solid waste user fees.

4. Revenue from City Agencies:

- This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

5. Miscellaneous Revenue:

- The increase of \$1,594,885 is to better align projected revenues from the sales of recyclable materials with recent actuals.

6. Investment Pool / Interest Earnings:

- Investment Pool Earnings of \$368,789 for FY 2022/23 are based on projected available cash and the interest rate projected by the Treasury Division.

**COUNCIL AUDITOR'S OFFICE  
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**PROPOSED BUDGET BOOK - Page # 314 - 316**

7. General Fund Loan:

- The \$28,207,314 represents a loan from the General Fund/General Services District (Fund 00111) 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
  - \$0 for FY 2019/20 (\$4,162,443 budgeted loan was eliminated through the FY 2019/20 recapture process)
  - \$992,581 for FY 2020/21 (\$6,420,340 budgeted loan was reduced by \$5,427,759 through the FY 2020/21 recapture process)
  - \$7,750,065 for FY 2021/22
  - \$10,867,047 for FY 2022/23

**See Concern #1**

**EXPENDITURES:**

1. Salaries:

- The net increase of \$1,358,732 is primarily due to an increase in permanent and probationary salaries due to pay increases, and an increase in the base salary for Solid Waste Truck Drivers, Senior truck Drivers, Equipment Operators, General Supervisors, and the Superintendent.

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 2022/23.

3. Pension Costs:

- The net increase of \$277,298 is primarily due to the salary increases noted above.

4. Employer Provided Benefits:

- The net increase of \$98,957 is primarily due to a \$62,841 increase in workers' compensation insurance due to increased claims in FY 2021/22 and the salary increases noted above.

5. Internal Service Charges:

- The net increase of \$323,021 is mostly due to an increase of \$550,181 in fleet parts, oil & gas due to increases in fuel costs. This is offset by a decrease of \$295,137 in vehicle replacement mainly due to vehicles being paid off.

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SOLID WASTE DISPOSAL (FUND 43101)**

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**PROPOSED BUDGET BOOK - Page # 314 - 316**

6. Insurance Costs and Premiums – Allocations
  - The net increase of \$245,969 is due to an increase in general liability insurance due to recent claims history in this area and the salary increases noted above.
  
7. Professional and Contractual Services:
  - The increase of \$6,277,481 is due to increases of \$4,090,979 for waste hauler collection services based on a contractual CPI increase and including the full annual impact of the new contract for Service Area #2 which was partially funded in FY 2021/22 with American Rescue Plan dollars. The increase is also based on an increase in fuel prices. Additionally, there are proposed increases of \$1,869,961 for landfill operations based on increased tonnage and rates, and \$266,541 related to the cost for processing recyclable materials at the Material Recycling Center. Two of the three hauler contracts are currently in the tri-annual rate review process. Consequently, these costs could be higher or lower based on the outcome of the rate review and the procurement process. **See Recommendation to correct the fuel budget**
  
8. Other Operating Expenses:
  - The net increase of \$1,594,908 is mostly due to an increase in landfill charges of \$1,532,809 that represents the disposal charges for the projected increase in 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/General Services District (Fund 00111) activities (e.g., litter pick-up and illegal dumping).
  
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. Transfers to Other Funds:
  - The \$1,605,600 represents the debt service for a \$9,000,000 loan from the General Fund/General Services District (Fund 00111) pursuant to Ordinance 2018-458-E. This is made up of \$1,500,000 in principal and \$105,600 in interest payments. This will reduce the outstanding balance to \$6,750,000.

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SOLID WASTE DISPOSAL (FUND 43101)**

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**PROPOSED BUDGET BOOK - Page # 314 - 316**

12. Repayment of General Fund Loan:

- This is the “payback” of the amount borrowed from the General Fund/General Services District (Fund 00111) to balance this fund and repay prior loans from FY 2017/18 through FY 2021/22 and is not a true payback of the loan. This amount plus \$10,867,047 is being re-loaned from the General Fund/General Services District (Fund 00111) for a new operating loan of \$28,207,314.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**CONCERN #1:**

This enterprise fund does not have a balanced budget and requires an annual operating loan from the General Fund/General Services District for the sixth straight year. Per the Office of General Counsel, due to interlocal agreements, these contributions from the General Fund/GSD must be treated as a loan. 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. Based on the proposed budget, this fund will owe the General Fund/GSD \$34,957,314 by September 30, 2023, which includes the operational loans and the loan made through Ordinance 2018-458-E.

**CONCERN #2:**

The proposed budget does not include the impact of the rate review. Any additional cost would be above the operating loan of \$10,867,047 for FY 2022/23. The Administration is proposing to utilize American Rescue Plan funding to cover any additional impact.

**RECOMMENDATION:**

We recommend increasing the fuel expense for the waste hauler contracts by \$1,038,172 in the contract garbage and recycling account. This will match the fuel rate budget with the fuel rate used by the Fleet Management Division. This will increase the loan from the General Fund/GSD by the same amount.

This will have a negative impact on special council contingency of \$1,038,172.

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SOLID WASTE CONTAMINATION ASSESSMENT (FUND 43102)**

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**PROPOSED BUDGET BOOK - Page # 317-318**

**BACKGROUND:**

The Solid Waste Division charges Internal and 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 \$80,805 in host fees is due to an increase in external fees of \$25,206 and an increase of \$55,599 in internal host fees to reflect actual fees collected for construction and demolition permits.

**EXPENDITURES:**

1. Internal Service Charges:

- The increase of \$21,307 is due to an increase in the OGC legal charges based on actual usage.

2. Professional and Contractual Services:

- \$119,775 is budgeted for groundwater sampling, FDEP reporting, and contamination assessment reports.

3. Cash Carryover:

- Funds that are net of revenues and expenditures 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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PUBLIC WORKS  
LANDFILL CLOSURE (FUND 43103)**

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**PROPOSED BUDGET BOOK - Page # 319-320**

**BACKGROUND:**

The Landfill Closure fund was established to provide for the closure and post closure costs of the North, East, and Trail Ridge landfills. A Resource Recovery Fee (part of 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 increase of \$693,595 in host fees is due to increases in external fees of \$378,498 and \$315,097 in internal host fees to reflect actual fees collected.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$25,020 is due to changes in the partial allocation of salaries for employees involved in daily maintenance of the East and North landfills.

2. Professional and Contractual Services:

- The increase of \$38,250 is due to repairs that need to be made to sloping drainage swales which help control water runoff.

3. Other Operating Expenses

- This represents the borrow pit and post closure costs of maintaining previously closed landfills.

4. Cash Carryover:

- Funds are placed in reserve pending future Council appropriations for mitigation activities. The amount budgeted is the excess of revenues over expenditures in the proposed budget.

**EMPLOYEE CAP CHANGES:**

There are no positions associated with this fund. The personnel are an allocation of salaries and benefits of five (5) employees from Solid Waste Disposal Operations (Fund 43101) that perform duties related to landfill closure.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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SOLID WASTE FACILITIES MITIGATION (FUND 43301)**

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

**BACKGROUND:**

The Solid Waste Facilities Mitigation Fund 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 \$235,293 represents an internal host fee of \$.25 times the projected tonnage of 835,000 budgeted at \$208,750 and 3.5% of the construction and demolition permit fees revenues budgeted at \$26,543.

2. Investment Pool / Interest Earnings:

- The increase of \$8,022 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 that fall within a 15-mile radius of a City owned Class I solid waste management facility.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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SOLID WASTE FACILITIES MITIGATION CLASS III (FUND 43302)**

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

**BACKGROUND:**

This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Facilities. It is mostly funded by a recovery fee of \$0.50 (charged as a part of the External Host Fee) per Non-Class I ton processed at the private solid waste management facilities and by a 7% of construction and demolition permit fee. 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 \$114,364 is due to an increase in external host fees to better align with actual collections.

2. Investment Pool / Interest Earnings:

- The increase of \$6,618 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 that fall with a seven-mile radius of a Non-Class I solid waste management facility.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

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SOLID WASTE MITIGATION CAPITAL PROJECTS (FUND 43303)**

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

**BACKGROUND:**

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Taye' Brown Regional Parks share of Internal Host Fees (\$0.25/Class I ton) collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

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

**REVENUES:**

1. Charges for Services:

- \$235,293 represents an internal host fee of \$.25 times the projected tonnage of 835,000 budgeted at \$208,750 and 3.5% of the construction and demolition permit fees revenues budgeted at \$26,543.

**EXPENDITURES:**

1. Transfer to Other Funds:

- \$235,293 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 (Fund 45102). Section 10.2 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 fund.

**RECOMMENDATION:**

None.

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 STORMWATER SERVICES (FUND 44101)**

**PROPOSED BUDGET BOOK – PAGE # 327 - 329**

	FY 21-22 ADOPTED	FY 22-23 PROPOSED	%	DOLLARS
<b>REVENUE</b>				
Jax Citywide Activities				
Investment Pool / Interest Earnings	57,154	275,920	382.8%	218,766
	57,154	275,920	382.8%	218,766
Public Works				
Stormwater User Fees	31,746,750	33,274,365	4.8%	1,527,615
	31,746,750	33,274,365	4.8%	1,527,615
<b>TOTAL REVENUE</b>	<b>31,803,904</b>	<b>33,550,285</b>	<b>5.5%</b>	<b>1,746,381</b>
<b>EXPENDITURES</b>				
Jax Citywide Activities				
Debt Management Fund Repayments	853,117	831,797	-2.5%	-21,320
Transfers to Other Funds	10,762,013	10,991,155	2.1%	229,142
Cash Carryover	0	995,229	0.0%	995,229
	11,615,130	12,818,181	10.4%	1,203,051
Neighborhoods				
Salaries	62,615	67,134	7.2%	4,519
Pension Costs	58,759	33,599	-42.8%	-25,160
Employer Provided Benefits	14,649	11,863	-19.0%	-2,786
Internal Service Charges	22,568	21,690	-3.9%	-878
Insurance Costs and Premiums - Allocations	305	318	4.3%	13
Professional and Contractual Services	7,444	7,444	0.0%	0
Other Operating Expenses	7,923	7,923	0.0%	0
Capital Outlay	1	1	0.0%	0
Indirect Cost	44,802	44,802	0.0%	0
	219,066	194,774	-11.1%	-24,292
Public Works				
Salaries	5,862,683	5,830,631	-0.5%	-32,052
Pension Costs	713,912	663,791	-7.0%	-50,121
Employer Provided Benefits	1,190,157	1,495,730	25.7%	305,573
Internal Service Charges	3,813,129	3,978,214	4.3%	165,085
Insurance Costs and Premiums - Allocations	92,859	67,030	-27.8%	-25,829
Professional and Contractual Services	7,080,057	7,365,834	4.0%	285,777
Other Operating Expenses	603,707	522,896	-13.4%	-80,811
Capital Outlay	1	1	0.0%	0
Indirect Cost	613,203	613,203	0.0%	0
	19,969,708	20,537,330	2.8%	567,622
<b>TOTAL EXPENDITURES</b>	<b>31,803,904</b>	<b>33,550,285</b>	<b>5.5%</b>	<b>1,746,381</b>
<b>AUTHORIZED POSITION CAP</b>				
	FY 21-22 ADOPTED	FY 22-23 PROPOSED	CHANGE	
Authorized Positions	53	53	0	
Part-Time Hours	0	0	0	

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2022/23 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (FUND 44101)**

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**PROPOSED BUDGET BOOK – PAGE # 327 - 329**

**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:**

Jax Citywide Activity

1. Investment Pool / Interest Earnings:

- The increase of \$218,766 in investment pool earnings is due to a higher interest rate projected in FY 2022/23 by the Treasury Division.

Public Works

1. Stormwater User Fees:

- The net increase of \$1,527,615 in stormwater user fees is consistent with current growth.

**EXPENDITURES:**

Jax Citywide Activity

1. 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 decided that the stormwater revenue stream would not be pledged for debt service of any new projects. At the same time, it was decided that any debt incurred prior to the creation of the utility could no longer be paid for with this revenue stream.

2. Transfers to Other Funds:

- This represents the transfer to Stormwater Services - Capital Projects (fund 44102) to be used as pay-go funds for various capital projects related to Drainage System Rehabilitation and stormwater capital projects.

3. Cash Carryover:

- This amount represents the excess of budgeted revenues over expenses. See recommendation.

**(Continued on Next Page)**

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VARIOUS DEPARTMENTS  
STORMWATER SERVICES (FUND 44101)**

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**PROPOSED BUDGET BOOK – PAGE # 327 - 329**

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.

The City has an inter-local agreement with the Florida Department of Transportation (FDOT) that provides the City grant funding for the federally mandated National Pollutant Discharge Elimination System (NPDES) monitoring plan for the Municipal Separate Storm Sewer System (MS4) permit in Jacksonville. The grant 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 \$4,519 is mainly due to the impact of collective bargaining increases.

2. Pension Costs:

- The decrease of \$25,160 is mainly due to a decrease in the allocation from the general employees defined benefit plan.

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 (fund 00111) and Stormwater Services (fund 44101).

1. Salaries:

- The decrease of \$32,052 is mainly due to a change in the way salaries are split between the General Fund/GSD (Fund 00111) and Stormwater Service (Fund 44101) within the Stormwater Maintenance Division and the Mowing Division. The decrease is partially offset by salary increases mainly due to the impact of collective bargaining agreements and other salary increases.

2. Pension Cost:

- The decrease of \$50,121 is mainly due to a decrease of \$127,046 in the allocation from the general employees defined benefit pension plan.

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 STORMWATER SERVICES (FUND 44101)**

**PROPOSED BUDGET BOOK – PAGE # 327 - 329**

3. Employer Provided Benefits:
  - The increase of \$305,573 is primarily due to an increase of \$298,033 in workers compensation, resulting from these costs being allocated to this fund in FY 2022/23. In FY 2021/22, the fund could not absorb the costs so it was charged to the General Fund/GSD.
  
4. Internal Service Charges:
  - The increase of \$165,085 is mainly due to an increase of \$269,450 in fleet parts/oil/gas allocation due to fuel prices. The increase is partially offset by decreases of \$56,590 in fleet repairs, sublet, and rentals based on current and prior year actuals and \$48,395 in fleet vehicle replacement costs.
  
5. Insurance Costs and Premiums:
  - The net decrease of \$25,829 is mainly due to how the costs were allocated between General Fund/GSD and Stormwater Services.
  
6. Professional and Contractual Services:
  - The increase of \$285,777 is due to an overall increase in costs for services related to mowing, stormwater pond management, herbicide spraying, and debris disposal.
  
7. Other Operating Expenses:
  - The decrease of \$80,811 is to better align with actual repair and maintenance costs.

**SCHEDULE B1 GRANTS:**

***B1a – Schedule of Continuation Grants/Programs with No City Match***

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
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	0

**SERVICE LEVEL CHANGES:**

None.



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VARIOUS DEPARTMENTS  
STORMWATER SERVICES (FUND 44101)**

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**PROPOSED BUDGET BOOK – PAGE # 327 - 329**

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

We recommend eliminating the cash carryover of \$995,229 and instead using the funds to reduce borrowing for the Drainage System Rehabilitation – DSR General Capital project by a corresponding amount. This will require these funds be transferred the Stormwater Services - Capital Projects (fund 44102) and a portion of the Drainage System Rehabilitation – DSR General Capital project be moved to that fund as well. This will have no impact to special council contingency, but will reduce borrowing by \$995,229.

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PUBLIC WORKS  
PUBLIC BUILDINGS ALLOCATIONS (FUND 54101)**

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**PROPOSED BUDGET BOOK – Page # 330-332**

**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. Internal Service Revenue

- The \$55,304,983 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. Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings. The increase of \$44,449 is mainly due to the new lease with Mayo Clinic that commenced on March 15, 2022 at the Ed Ball Building.

3. Investment Pool / Interest Earnings

- The increase of \$32,475 in interest earnings is based on projected interest earnings in FY 2022/23.

4. Transfers from Fund Balance

- This transfer from fund balance is for the following activities:
  - \$204,840 of emergency funds 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.
  - \$22,190 used to replace any broken Automatic External Defibrillators (AED).

**EXPENDITURES:**

1. Salaries

- The increase of \$271,130 is mainly due to the impact of collective bargaining and other salary increases.

2. Salary & Benefit Lapse

- The salary and benefit lapse is based on the average turnover ratio and estimated number of vacancies in FY 2022/23.

3. Pension Costs

- The decrease of \$17,083 is mainly the impact of employee turnover.

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4. Employer Provided Benefits
  - The increase of \$16,968 is mainly due to an increase in health insurance due to employee turnover and changes in elections.
  
5. Internal Service Charges
  - The increase of \$1,741,696 is mainly due to increases of \$1,380,712 in utilities allocation which are allocated to the multi-tenant buildings and then billed to the various departments, \$481,098 in guard services allocated to multi-tenant buildings and based on the new expected contract rates, \$92,636 in ITD replacement charges mainly due to purchasing network equipment and video servers, and \$85,244 in legal charges based on recent actuals. The increases are partially offset by a decrease of \$320,195 in city wide building maintenance allocation to the multi-tenant buildings to better align with actuals.
  
6. Inter-Departmental Billing
  - The \$40,000 is for the billings from the Jacksonville Fire and Rescue Department to perform fire inspections at City buildings.
  
7. Insurance Costs and Premiums
  - The increase of \$487,970 is mainly due to an overall increase in the City's property insurance premium.
  
8. Professional and Contractual Services
  - The increase of \$1,262,711 is mainly due to an increase of \$821,555 in security guard services due to increased contract rates. There is also an increase of \$374,275 in contractual janitorial services based on prior year actuals and anticipated increases in inflation, and an increase of \$103,061 in contractual services mainly due to a one-time cost for pressure washing of the State Attorney's Office (\$80,000).
  
9. Other Operating Expenses
  - The increase of \$3,953,792 is mainly due to increases of \$2,319,386 in electricity mainly due to increased JEA fuel rates and usage, \$975,355 in chilled water costs due to increased cost per demand ton, and \$512,803 in water costs based on actual usage.
  
10. Capital Outlay
  - This funding is to replace any broken Automated External Defibrillators (AED) for City facilities.

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11. 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.

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:**

There is no change in authorized positions. The part time hours are decreasing from 1,146 to 0.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a capital outlay carryforward of \$99,000 to be used for repairs and renovation of the Ed Ball building.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.