

OFFICE OF THE COUNCIL AUDITOR

FY 2024/2025 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Ron Salem - Chair
Terrance Freeman - Vice Chair
Raul Arias
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Nick Howland
Will Lahnen
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Meeting #2
August 9, 2024

**COUNCIL AUDITOR’S OFFICE
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**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 EXECUTIVE OFFICE OF THE MAYOR
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK- Page # 111 – 112

BACKGROUND:

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

EXPENDITURES:

1. Salaries:

- The net increase of \$94,246 is mainly due to the net impact of employee turnover and funding the position that was unfunded in FY 23/24. Overall, funding for full-time employees is increasing by \$237,423 in the Mayor’s Office and decreasing by \$144,583 the Public Affairs Office as described further below.

2. Pension Costs:

- The increase of \$65,490 is mainly due to an increase in the required contributions for the defined benefit plan.

3. Employer Provided Benefits:

- The increase of \$61,108 is mainly due to an increase based on the employees’ plan selections.

4. Internal Service Charges:

- The increase of \$36,572 is mainly due to an increase in computer system maintenance and security costs.

5. Inter-Departmental Billing:

- The amount of \$360,146 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. The decrease of \$103,791 is due to assigned JSO personnel being in the DROP plan in the proposed budget, which means there is not a pension contribution required.

DIVISION CHANGES:

	FY 2023/24 Adopted	FY 2024/25 Proposed	% Change from FY24	\$ Change from FY24	
Office of the Mayor	\$ 4,145,574	\$ 4,518,251	9%	\$ 372,677	(A)
Mayor’s Public Affairs	906,636	699,358	-22.9%	-207,278	(B)
Department Total	<u>\$ 5,052,210</u>	<u>\$ 5,217,609</u>	3.3%	<u>\$ 165,399</u>	

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 EXECUTIVE OFFICE OF THE MAYOR
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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- A. The budget for the Mayor’s Office is increasing by \$372,677 mainly due to increases in permanent and probationary salaries of \$237,423 (mostly due to two positions being transferred in from the Office of the Sheriff and funding all positions within the Office of the Mayor), group hospitalization insurance of \$68,512 (based on elections made by employees), and pension costs of \$64,159 (due to an increase in the required contributions for the defined benefit plan).
- B. The budget for the Mayor’s Public Affairs is decreasing by \$207,278 mainly due to decreases in permanent and probationary salaries of \$144,583, group hospitalization insurance of \$21,257, and pension costs of \$16,887, all of which are due to transferring two positions to the Office of Administrative Services.

FOOD AND BEVERAGES EXPENDITURES:

FY25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 1	Food for events and public meetings	Provide for continuity of work coverage due to lengthy public meetings or events.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no proposed changes in the employee cap.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 ADVISORY BOARDS & COMMISSIONS
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 79 - 81

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 \$145,000 is the result of the nature of the 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 full-time employees with the CTQB and two full-time employees with the Civil Service Board. The net increase of \$21,774 is mainly due to an increase in salary of the Executive Director for the CTQB approved in September of 2023.

2. Pension:

- The net increase of \$40,119 is mostly due to an increase in the required defined benefit plan contributions and the salary increase noted above.

3. Employer Provided Benefits:

- The net increase of \$5,718 is mostly due to an increase in group hospitalization insurance due to employee election changes.

4. Internal Service Charges

- The net decrease of \$12,702 is mainly due to a decrease in the Yates Building allocation costs due to a decrease in total building expenses.

DIVISION SUMMARY

	FY 2023/24 Adopted	FY 2024/25 Proposed	% Change from FY24	\$ Change from FY24	
Boards and Commissions	\$ 249,868	\$ 267,752	7.2%	\$ 17,884	A
Construction Trades Qualifying Board	\$ 289,036	\$ 324,759	12.4%	\$ 35,723	B
Department Total	\$ 538,904	\$ 592,511	9.9%	\$ 53,607	

- A.** The budget for the Boards and Commissions increased by \$17,884 mostly due to an increase in the required defined benefit plan contributions.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 ADVISORY BOARDS & COMMISSIONS
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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B. The budget for the Construction Trades Qualifying Board increased by \$35,723 mostly due to an increase of \$21,964 in salaries noted above and an increase of \$17,200 due to an increase in the required defined benefit plan contributions based on an increase in the required defined benefit plan contributions and the salary increases.

FOOD AND BEVERAGES EXPENDITURES:

FY25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 150	Refreshments for board members during meetings and hearings	Civil Service Board meetings and hearings

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no proposed changes in the employee cap.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
MEDICAL EXAMINER
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 167-169

BACKGROUND:

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, the Department of Corrections of Union County (District IV), and parts of District III, which includes service to Columbia and Hamilton Counties.

REVENUE:

1. Charges for Services:
 - This revenue represents the billings to other jurisdictions for the services provided by the Medical Examiner's Office. Fees are flat compared to FY 2023/24.

EXPENDITURES:

1. Salaries:
 - The increase of \$68,267 is mainly due to filling a vacant Associate Medical Examiner position that was funded at a lower amount in the prior year.
2. Pension Cost:
 - The increase of \$85,840 is due to an increase in the required contributions to the pension plan and the impact of the personnel changes noted above.
3. Internal Service Charges:
 - The net decrease of \$104,814 is mostly due to decreases of \$72,664 in the Building Maintenance allocation due to the billing back of emergency repairs in FY 2023/24 that is not needed in FY 2024/25. There is also a decrease of \$26,477 for Computer Systems Maintenance and Security costs based on associated costs for their systems.
4. Insurance Costs and Premiums:
 - The net decrease of \$9,014 is due to a decrease in General Liability Insurance related to a reduction in recent claims experience for the area.
5. Professional and Contractual Services:
 - The net increase of \$24,308 is mainly due to an annual increase in costs for toxicology services.
6. Other Operating Expenses:
 - The increase of \$8,988 is mostly due to a 5-year accreditation renewal fee.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 MEDICAL EXAMINER
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 167-169

SCHEDULE B1 GRANTS:

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department Of Law Enforcement	Paul Coverdell Forensic Science Improvement	Forensic Science Improvement Grant Program	\$3,000	\$0	\$0	0	0

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 DUVAL COUNTY HEALTH DEPARTMENT
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

PROPOSED BUDGET BOOK – Page #151 - 152

BACKGROUND:

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

EXPENDITURES:

1. Internal Service Charges:
 - The increase of \$94,591 is primarily due to increases of \$92,305 in building maintenance costs city-wide.

2. Grants, Aids and Contributions:
 - City funding has been provided for four programs, as listed below. The increase of \$200,000 is due to funding for additional pediatric dental services. This funding is intended to be a recurring annual expense.

	FY2023/24	FY2024/25
Program Name	City	
Sexually Transmitted Diseases	\$147,000	\$147,000
Immunization	\$308,292	\$308,292
Hospital Emergency Room Alternatives	\$200,243	\$200,243
Primary Care	\$350,000	\$550,000
Total	\$1,005,535	\$1,205,535

SERVICE LEVEL CHANGES:

providing an additional \$200,000 in funding for pediatric dental services.

EMPLOYEE CAP CHANGES:

There are no City funded positions for this Department.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PUBLIC LIBRARIES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 303 - 305

BACKGROUND:

The Jacksonville Public Library system consists of a main library and twenty regional, community, and neighborhood branch libraries.

REVENUES:

1. Charges for Services:

- This represents revenue related to charges for internet printing and copying. (Note: Library Fines and Late Fees are accounted for separately and used for capital projects.) There is an increase of \$51,456 which is due to the impact of increasing the annual card fee for out-of-county cards from \$100 to \$175 and to align with recent actuals.

EXPENDITURES:

1. Salaries:

- The net increase of \$138,134 is mainly due to the impact of salary increases and promotions, offset by decreases as a result of employee turnover and the elimination of one position that was transferred out pursuant to Ordinance 2024-175-E.

2. Pension Costs:

- The net increase of \$295,417 is primarily due to the impact of the increase in the required contribution to the defined benefit plan as well as the salary increases noted above.

3. Employer Provided Benefits:

- The net decrease of \$142,787 is primarily due to the impact of turnover as noted above, in addition to election changes made by employees.

4. Internal Service Charges:

- The net decrease of \$627,119 is mainly due to a decrease of \$768,998 in IT equipment replacements due to the removal of one-time costs added in FY2023-24 for new computers. There is also a decrease of \$123,852 in utilities allocation due to an overall decrease in the cost of utilities. These decreases are partially offset by an increase of \$181,608 in allocated building maintenance costs to align with recent actuals related to the libraries.

5. Professional and Contractual Services:

- The net increase of \$99,490 is primarily due to an increase in security guard service costs. This is driven by higher contract rates, more events requiring security guard services, and additional contract positions.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PUBLIC LIBRARIES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 303 - 305

6. Library Materials:

FY 2023/24 AND 2024/25 LIBRARY MATERIALS BUDGETED

<u>MATERIALS</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Difference</u>
Electronic Books and Audiobooks	\$ 1,527,267	\$ 1,015,056	\$ (512,211)
Print (Adult, Teen, Juvenile)	\$ 1,524,828	\$ 1,526,526	\$ 1,698
Electronic Databases	\$ 457,004	\$ 457,004	\$ -
Electronic Video, Music & Magazines	\$ 905,372	\$ 1,422,662	\$ 517,290
Magazines (Adult, Teen, Juvenile)	\$ 113,610	\$ 110,000	\$ (3,610)
DVD (Adult, Juvenile)	\$ 69,750	\$ 70,000	\$ 250
Spoken Audio (Adult, Teen, Juvenile)	\$ 42,750	\$ 40,000	\$ (2,750)
Music (Adult, Juvenile, Physical)	\$ 3,667	\$ 3,000	\$ (667)
TOTAL	\$ 4,644,248	\$ 4,644,248	\$ -

7. Capital Outlay:

- There is a decrease of \$700,00 due to the removal of one-time costs added in FY2023/24 for RFID installation at high circulation branches.

8. Indirect Cost:

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

STATE AID:

In addition to City funding, Public Libraries receive a State Grant that is deposited into a self-appropriating fund. The proposed state aid assisting FY 2024/25 is shown below:

Description	Proposed Budget
Facilities	\$330,000
Public Technology	\$201,268
Library Materials	\$0
Organizational Development	\$14,000
Programs, Events, & Activities	\$25,000
State Aid Budget	\$570,268

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PUBLIC LIBRARIES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 303 - 305

FOOD AND BEVERAGES EXPENDITURES:

FY25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 75.00	Library Programs @ Dallas Graham Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 175.00	Library Programs @ Eastside Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 175.00	Library Programs @ Westbrook Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 125.00	Library Programs @ Maxville Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Library Programs @ Argyle Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Library Programs @ West Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 150.00	Library Programs @ Regency Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 150.00	Library Programs @ University Park Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 175.00	Library Programs @ Brentwood Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 200.00	Graduation Ceremonies for Center for Adult Learning.	Celebrates the accomplishments of Center for Adult Learning students who have received their GED or High School Diploma through our services. Cake, water and tea are served at two ceremonies.
\$ 300.00	Library Programs @ Murray Hill Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.

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 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PUBLIC LIBRARIES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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\$ 200.00	Library Programs @ Willow branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Library Programs @ Bradham & Brooks Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 250.00	Library Programs @ San Marco Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Library Programs @ Mandarin Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Library Programs @ South Mandarin Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 300.00	Volunteer training and recognition	Quarterly JPL new volunteer training and annual volunteer recognition further engage our volunteers in supporting JPL. Light snacks and beverages are provided to participants.
\$ 400.00	Library Programs @ Beaches Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 500.00	Annual Board of Library Trustee planning day	Annual planning day allows the BOLT with Library staff, Friends representatives and other community participants to set directions and goals for the upcoming fiscal year. Lunch and snacks are provided to participants
\$ 500.00	Library Programs @ Highlands Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 500.00	Library Programs @ Pablo Creek Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 500.00	Library Programs @ Southeast Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PUBLIC LIBRARIES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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\$ 500.00	Library Programs @ Webb Wesconnett Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 1,000.00	Staff Training	Food/Beverage- Training ensures staff have skills necessary to provide essential library services to citizens. Training includes bi-monthly new employee orientation, bi-monthly new supervisor training and management training.
\$ 4,500.00	Library Programs (Adult and Youth)	Numerous system-wide programs and series of programs held throughout the year that promote reading and literacy. Incentives such as candy and snacks are used in youth programs. Adult programming, such as BookFest, occasionally have light refreshments.
\$ 2,450.00	Library Programs @ Main Library (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
\$ 6,000.00	Summer Learning Program: The summer learning program engages youth in an incentive program to encourage daily reading, to fight the summer slide.	Six-week summer learning programs engage youth who are out of school in learning activities and encourage the development of the big five academic skills, with a focus on literacy. Various six week programs have edible crafts imbedded into the program. Weekly incentives, like snacks and candy are also provided. The kick off and closing parties for summer engages our community in a celebration of reading.

\$ 20,725.00 Total

CAPITAL OUTLAY CARRYFORWARD:

There are two items on the capital outlay carryforward schedule related to the Public Libraries totaling \$221,829. These funds will be used to support the one-time enhancement budgeted in FY2023-24 for RFID installation at high circulation branches.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The cap is decreasing by one position from 311 positions to 310 positions due to one position being transferred to the Office of Administrative Services pursuant to Ordinance 2024-175-E during FY 2023/24.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PUBLIC LIBRARIES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PUBLIC LIBRARIES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 303 - 305

JPL Current Hours – (same as prior year)

Branch	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total Hours
Main Library	Closed	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	54
Highlands Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Pablo Creek Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Southeast Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Webb-Wesconnett Regional Branch	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Argyle Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Beaches Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bill Brinton Murray Hill Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bradham & Brooks Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brentwood Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brown Eastside Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Dallas Graham Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Mandarin Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Maxville Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Regency Square Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
San Marco Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
South Mandarin Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
University Park Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
West Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Westbrook Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Willow Branch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Virtual Branch	Closed	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 6:00	9:00 - 6:00	66

Total Weekly Service Hours 1,128

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 202/25 BUDGET
PUBLIC LIBRARIES
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

PROPOSED BUDGET BOOK - Page # 306-308

BACKGROUND:

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” fund and as such, during the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue line items.

REVENUES:

1. Miscellaneous Revenue:
 - This represents revenue from fees charged for the use of Library conference facilities. The increase of \$41,608 is based on existing and expected reservations.
2. Investment Pool / Interest Earnings:
 - This represents expected investment pool earnings in FY 2024/25.
3. Transfers From Other Funds:
 - This represents a contribution of \$95,813 from the General Fund/General Services District (00111) to balance the budget.

EXPENDITURES:

1. Salaries:
 - The decrease of \$4,556 is mainly due to employee turnover.
2. Pension Costs:
 - The net decrease of \$40,227 is due to there no longer being any employees that are part of the defined benefit pension at this time; therefore, this area does not receive an allocation for those costs.
3. Employer Provided Benefits:
 - The decrease of \$6,843 is due to health plan election changes by employees.
4. Professional and Contractual Services:
 - The increase of \$43,817 is driven by overall increases in the cost of contractual agreements for security guard services and anticipated costs based on more events.
5. Capital Outlay:
 - There is no planned capital outlay in FY 2024/25. The funding of \$150,000 in FY 2023/24 was for the updating of the audio/visual equipment.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 202/25 BUDGET
PUBLIC LIBRARIES
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

PROPOSED BUDGET BOOK - Page # 306-308

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 FY 2024/25 PROPOSED BUDGET
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

BACKGROUND:

The Police and Fire Pension Fund is not included in the Mayor’s Proposed Budget because the Police and Fire Pension Fund is governed by an appointed Board of Trustees. Pursuant to Sections 5.07, 14.01 and 14.02 of the City Charter and Section 121.101 (d) of the Ordinance Code, the Board is required to submit its budget to the City Council for approval. This fund was closed to new employees starting October 1, 2017. The employer contribution amount for FY 2024/25 is \$178,068,316.

The Proposed Police and Fire Pension Fund (PFPF) budget is divided into Administrative Expenditures (\$15,846,313), Building Operations (\$181,200) and Parking Garage Operations (\$37,000) for a total budget of \$16,064,513 which is an increase of \$761,716 from the prior year budget of \$15,302,797.

ADMINISTRATIVE EXPENDITURES:

Administrative Expenditures	FY 2023/24 Adopted	FY 2024/25 Proposed	Dollar Change	Percent Change	
Personnel Services	\$1,571,602	\$1,552,860	(\$18,742)	-1.19%	(A)
Other Operating Expenses	1,027,190	1,023,737	(3,453)	-0.34%	(B)
Professional Services – Investments	11,800,000	12,575,000	775,000	6.57%	(C)
Professional Services – Other	470,505	514,716	44,211	9.40%	(D)
Capital Outlay	152,000	180,000	28,000	18.42%	(E)
Total	\$15,021,297	\$15,846,313	\$825,016	5.49%	

- (A) There are 8 authorized positions at the Police and Fire Pension Fund and 1,500 part-time hours. The decrease of \$18,742 in Personnel Services is mainly due to a decrease of \$97,310 for pension contributions related to the General Employees Defined Benefits Plan, which is not accurate. That decrease was offset by increases of \$48,138 in salaries associated with salary increases provided and those that could occur in FY 24/25 and an increase in the required contributions to the Senior Staff Voluntary Retirement Plan of \$24,153. See **Recommendation #1** to correct the pension contribution and other benefit amounts.
- (B) The decrease in Other Operating Expenses is mainly due to decreases of \$58,744 in computer system maintenance and security costs and \$20,932 in OGC legal costs. These decreases are partially offset by an increase of \$35,208 in indirect costs allocated, \$25,000 for travel and training, and other various small increases. See **Recommendation #2** to adjust amounts to accurately reflect the internal service allocations as determined by the budget office, which part of the recommendation will reduce the computer system maintenance and security costs further but eliminate the decrease in OGC legal costs.
- (C) The increase in Professional Services - Investments is explained in the table on next page.
- (D) The increase in Professional Services - Other is explained in the table on next page.
- (E) The Capital Outlay includes repairs to the parking garage stairwell, upgrading the elevator cars, installation of exterior lighting, and tenant buildout costs.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 FY 2024/25 PROPOSED BUDGET
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

Professional Services - Investments

Investment Services	FY 2023/24 Adopted	FY 2024/25 Proposed	Dollar Change	Percent Change	
Money Managers	\$11,475,000	\$12,250,000	\$775,000	6.75%	(F)
Investment Advisor	290,000	290,000	-	0.00%	
Investment Custodian	35,000	35,000	-	0.00%	
Total	\$11,800,000	\$12,575,000	\$775,000	6.75%	

(F) The increase is due to increases in expected money manager fees based on average portfolio holdings.

Professional Services – Other Services

	FY 2023/24 Adopted	FY 2024/25 Proposed	Dollar Change	Percent Change	
Outside Legal	125,000	175,000	\$50,000	40.00%	(G)
Actuary	95,000	95,000	-	0.00%	
Real Estate Commissions	74,522	64,716	(9,806)	-13.18%	(H)
Consultants	60,000	60,000	-	0.00%	
Auditor	55,000	45,000	(10,000)	-18.18%	(I)
Contract Maintenance	24,983	39,000	14,017	56.11%	(J)
Records Digitization	18,000	18,000	-	0.00%	
Medical	10,000	10,000	-	0.00%	
Elections Services	3,000	3,000	-	0.00%	
Appraiser for Buildings - Real Estate Investments	5,000	5,000	-	0.00%	
Total	\$470,505	\$514,716	\$44,211	9.40%	

(G) The increase is due to the hiring of a special municipal counsel.

(H) The decrease is due to the contracting of new tenants, reducing the possibility of additional commissions for finding new tenants.

(I) The decrease is due to a new auditor being contracted at a lower rate. Last year had an anticipated increase based on the fund soliciting a new auditor at the time.

(J) The increase is due to moving the cleaning contract costs from the building operations section below to the professional services section.

(Continues on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 FY 2024/25 PROPOSED BUDGET
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

BUILDING OPERATIONS:

The Police and Fire Pension Fund owns and operates the building located at One West Adams Street in which the administrative staff of the Fund is housed. The Fund leases out additional office space in the building.

	FY 2023/24 Adopted	FY 2024/25 Proposed	Dollar Change	Percent Change	
Revenues	\$584,192	\$564,505	(\$19,687)	-3.37%	(K)
Operating Expenses	233,900	181,200	(52,700)	-22.53%	(L)
Surplus/(Deficit)	\$350,292	\$383,305	\$33,013	9.42%	

- (K) The decrease is due to a decrease in the rental rates expected to be received from new tenants.
- (L) The decrease is mainly due to moving the cleaning contract costs from the building operations section to the professional services under Administrative Expenditure section above and other adjustments to costs based on those anticipated in the upcoming fiscal year.

PARKING GARAGE OPERATIONS:

The Police and Fire Pension Fund owns and operates the Monroe Street Parking Garage which has approximately 240 parking spaces. The fund leases parking spaces out to various entities and individuals.

	FY 2023/24 Adopted	FY 2024/25 Proposed	Dollar Change	Percent Change	
Revenues	\$183,360	\$185,450	\$2,090	1.14%	(M)
Operating Expenses	47,600	37,000	(10,600)	-22.27%	(N)
Surplus/(Deficit)	\$135,760	\$148,450	\$12,690	9.35%	

- (M) The increase is due to additional parking spaces being available for rent at higher rates.
- (N) The decrease is due to decreases in insurance costs due to converting to the same policy as the City and maintenance costs due to the continuing replacement and enhancement of equipment.

EMPLOYEE CAP CHANGES:

None.

(Continues on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 FY 2024/25 PROPOSED BUDGET
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

POLICE AND FIRE PENSION PLAN FUNDING POSITIONS:

Unfunded Actuarial Accrued Liability (UAAL) as of October 1, 2023 (Per PFPF Actuarial Valuation Report)

Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	UAAL	Funded Ratio
(a)	(b)	(a-b)	(b/a)
\$5,133,761,781	\$2,297,064,315	\$2,836,697,466	44.74%

Does not reflect the present value of sales tax attributable to the plan of \$1,372,394,747, which if included would bring the funding ratio to 71.48%.

RECOMMENDATIONS:

We recommend removing and replacing Schedule AB and AC with Revised Schedule AB and Revised Schedule AC based on the following recommendations:

- 1) We recommend increasing “Personnel” by \$180,728 on Schedule AC in order to accurately reflect the pension costs and employee provided benefits costs as determined by the budget office. This will be offset by increasing “Trust Fund Revenues” by \$180,728 on Revised Schedule AB in order to balance the budget.
- 2) We recommend decreasing “Operating Expenses” by \$6,926 on Schedule AC in order to accurately reflect the internal service allocations as determined by the budget office. This will be offset by decreasing the “Trust Fund Revenues” by \$6,926 on Revised Schedule AB in order to balance the budget.
- 3) We recommend removing the “Adopted FY 24” amounts from the schedule, adding a subtotal for administrative costs and making other formatting changes as depicted on Revised Schedule AB and AC based on all of the recommendations.

These adjustments will have no impact on Special Council Contingency.

REVISED SCHEDULE AB

ESTIMATED REVENUES

Trust Fund Revenues	\$	15,488,360
HQ Building Operations		564,505
Parking Garage Operations		185,450
Total Estimated Revenues	\$	16,238,315

REVISED SCHEDULE AC

APPROPRIATIONS

<u>Administration</u>		
Personnel Services	\$	1,733,588
Operating Expenses		1,016,811
Professional Services - Investments		12,575,000
Professional Services - Other		514,716
Capital Outlay		180,000
Total Administration	\$	16,020,115
<u>Rental</u>		
HQ Building Operations	\$	181,200
Parking Garage Operations		37,000
Total Rental	\$	218,200
Total Appropriations	\$	16,238,315

Authorized Full-Time Positions - 8
Part - Time Hours - 1,500

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

PROPOSED BUDGET BOOK – Page # 129-131

BACKGROUND:

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which was closed to new employees starting October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments, and administrative expenses for the General Employees' Pension Fund. Only administrative costs and enough revenue to offset the administrative costs are budgeted. For FY 2024/25, the employers' pension contribution for all participants is \$113,299,912. This plan also covers employees at JEA, Jacksonville Housing Authority, and the North Florida Transportation Planning Organization. The City's portion of the required contribution is \$50,187,114.

REVENUE:

1. Pension Fund Contributions:

- The revenue amount of \$21,050,717 represents the amount of revenue needed to balance the administrative budget.

EXPENDITURES:

1. Salaries:

- The increase of \$10,642 is mainly due to the impact of salary increases received during FY 2023/24.

2. Pension Costs:

- The decrease of \$22,568 is due to employee turnover resulting in less employees on the defined benefit pension plan and less of that cost being allocated to this fund.

3. Internal Service Charges:

- The net decrease of \$222,078 is mainly due to a decrease in computer system maintenance and security costs due to a decrease in anticipated application maintenance costs associated with the system used to manage pension benefits.

4. Professional and Contractual Services:

- The net increase of \$3,728,032 is mostly due to the following changes:
 - An increase of \$3,821,567 in money managers' fees related to increased portfolio value and the repositioning of funds resulting in higher fees paid.
 - A decrease of \$62,384 in outside legal counsel due to a decrease in anticipated usage.
 - A decrease of \$52,255 in actuarial services due to allocating a larger portion of the costs to the general employees (fund 65110) and public safety (fund 65111) survivor and disability pension plans to better align costs.
 - An increase of \$23,259 in portfolio consultant fees due to a scheduled increase in the contract.
- On the next page is a breakdown of the professional service contracts.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

PROPOSED BUDGET BOOK – Page # 129-131

Services	FY 2023/24 Approved	FY 2024/25 Proposed	Dollar Change	Percent Change
Money Managers	\$15,328,832	\$19,150,399	\$3,821,567	24.93%
Portfolio Consultant	219,236	242,495	23,259	10.61%
Actuarial Services	176,823	124,568	(52,255)	-29.55%
Custodial Fees	154,720	151,824	(2,896)	-1.87%
Outside Legal	88,411	26,027	(62,384)	-70.56%
Scanning/Back Filing	34,670	17,351	(17,319)	-49.95%
Pension Education for Board Members	26,523	34,703	8,180	30.84%
Investment Manager Performance Tracking	23,440	25,142	1,702	7.26%
Disability Exams	17,682	17,351	(331)	-1.87%
Death Monitoring	8,841	17,351	8,510	96.26%
Total	\$16,079,178	\$19,807,211	\$3,728,033	23.19%

5. Supervision Allocation:

- This amount represents the administrative costs of the Pension Administration activity, which are allocated to the Correctional Officers’ Pension Fund (Fund 65103).

6. Indirect Cost:

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

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

GENERAL EMPLOYEES RETIREMENT PLAN FUNDING PROGRESS:

Unfunded Actuarial Accrued Liability (UAAL) as of October 1, 2023 (Per Memorandum from the General Employees Retirement Plan Actuary dated May 1, 2024)

Plan Participants	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	UAAL	Funded Ratio
	(a)	(b)	(a-b)	(b/a)
COJ	\$1,864,993,953	\$1,005,593,047	\$859,400,906	53.92%
JEA	1,848,439,402	996,666,938	851,772,464	53.92%
JHA	46,125,725	24,870,702	21,255,023	53.92%
NFTPO	5,611,170	3,025,508	2,585,662	53.92%
Total Plan	\$3,765,170,250	\$2,030,156,195	\$1,735,014,055	53.92%

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$812,004,187, which if included would bring the funding ratio to 75.49%.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 CORRECTIONAL OFFICERS’ PENSION FUND (FUND 65103)**

PROPOSED BUDGET BOOK – Page # 132-133

BACKGROUND:

The Correctional Officers’ Pension Fund was established to provide pension benefits for the correctional officers of the City of Jacksonville. The employer contribution amount for FY 2024/25 is \$21,981,270.

REVENUE:

1. Pension Fund Contributions:

- The revenue amount of \$3,067,201 represents the amount of revenue needed to balance the budget.

EXPENDITURES:

1. Professional and Contractual Services:

- The increase of \$831,767 is due to an increase in money managers’ fees, portfolio consultant fees, actuarial fees, and custodial fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees’ Pension Fund (Fund 65101). Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2023/24 Approved	FY 2024/25 Proposed	Dollar Change	Percent Change
Money Managers	\$1,981,437	\$2,806,843	\$825,406	41.66%
Portfolio Consultant	28,339	35,542	7,203	25.42%
Actuarial Services	22,857	25,432	2,575	11.27%
Custodial Fees	19,999	22,253	2,254	11.27%
Outside Legal	11,428	3,815	(7,613)	-66.62%
Scanning/Back Filing	4,571	2,543	(2,028)	-44.37%
Pension Education for Board Members	3,428	5,086	1,658	48.37%
Investment Manager Performance Tracking	3,030	3,685	655	21.62%
Disability Exams	2,286	2,543	257	11.24%
Death Monitoring	1,143	2,543	1,400	122.48%
Total	\$2,078,518	\$2,910,285	\$831,767	40.02%

2. Supervision Allocation:

- This amount represents the administrative costs of the activity which are charged to this fund by the General Employees’ Pension Fund (Fund 65101). The increase of \$18,666 is due to an increase in budgeted expenditures in the General Employees’ Pension Fund.

EMPLOYEE CAP CHANGES:

There are no positions in this fund. All positions reside in the General Employees’ Pension Fund (Fund 65101).

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 CORRECTIONAL OFFICERS’ PENSION FUND (FUND 65103)**

PROPOSED BUDGET BOOK – Page # 132-133

CORRECTIONAL OFFICERS’ PENSION FUND FUNDING PROGRESS:

Unfunded Actuarial Accrued Liability (UAAL) as of October 1, 2023 (Per Correctional Officer’s Pension Fund Actuarial Valuation Report)

Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	UAAL	Funded Ratio
(a)	(b)	(a-b)	(b/a)
\$570,772,447	\$273,139,317	\$297,633,130	47.85%

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$151,310,100, which if included would bring the funding ratio to 74.36%.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 GENERAL EMPLOYEES SURVIVOR AND DISABILITY PENSION (FUND 65110)**

PROPOSED BUDGET BOOK – Page # 134-135

BACKGROUND:

The General Employees Defined Contribution Survivor and Disability Pension Plan is the survivor and disability plan for General Employee Defined Contribution participants, which represents all new general employees hired on or after October 1, 2017 and those that elected to participate prior to that date. Only administrative costs and enough revenue to offset the administrative costs are budgeted.

REVENUE:

1. Pension Fund Contributions:

- The revenue amount of \$107,457 represents the amount of revenue needed to balance the administrative budget.

EXPENDITURES:

1. Professional and Contractual Services:

- The increase of \$89,559 is mostly due to an increase in money managers’ fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees’ Pension Fund (Fund 65101). The increase is also due to a high portion of actuarial services being allocated to the plan to better align costs. Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2023/24 Approved	FY 2024/25 Proposed	Dollar Change	Percent Change
Money Managers	\$17,062	\$80,227	\$63,165	370.21%
Portfolio Consultant	244	1,016	772	316.39%
Actuarial Services	197	25,000	24,803	1,2590.04%
Custodial Fees	172	636	464	269.77%
Outside Legal	98	109	11	11.22%
Scanning/Back Filing	39	73	34	87.18%
Pension Education for Board Members	30	145	115	383.33%
Investment Manager Performance Tracking	26	105	79	303.85%
Disability Exams	20	73	53	265.00%
Death Monitoring	10	73	63	630.00%
Total	\$17,898	\$107,457	\$89,559	500.39%

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this fund. All positions reside in the General Employees’ Pension Fund (Fund 65101).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
GENERAL EMPLOYEES SURVIVOR AND DISABILITY PENSION (FUND 65110)**

PROPOSED BUDGET BOOK – Page # 134-135

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PUBLIC SAFETY SURVIVOR AND DISABILITY PENSION (FUND 65111)**

PROPOSED BUDGET BOOK – Page # 136-137

BACKGROUND:

The Public Safety Defined Contribution Survivor and Disability Pension Plan is the survivor and disability plan for the Public Safety Defined Contribution participants, which represents all new public safety employees hired on or after October 1, 2017. Only administrative costs and enough revenue to offset the administrative costs are budgeted.

REVENUE:

1. Pension Fund Contributions:

- The revenue amount of \$62,249 represents the amount of revenue needed to balance the administrative budget.

EXPENDITURES:

1. Professional and Contractual Services:

- The increase of \$50,997 is mostly due to an increase in money managers’ fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees’ Pension Fund (Fund 65101). The increase is also due to a high portion of actuarial services being allocated to the plan to better align costs. Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2023/24 Approved	FY 2024/25 Proposed	Dollar Change	Percent Change
Money Managers	\$10,727	\$36,242	\$25,515	237.86%
Portfolio Consultant	153	459	306	200.00%
Actuarial Services	124	25,000	24,876	20061.29%
Custodial Fees	108	287	179	165.74%
Outside Legal	62	49	(13)	-20.97%
Scanning/Back Filing	25	33	8	32.00%
Pension Education for Board Members	19	66	47	247.37%
Investment Manager Performance Tracking	16	47	31	193.75%
Disability Exams	12	33	21	175.00%
Death Monitoring	6	33	27	450.00%
Total	\$11,252	\$62,249	\$50,997	453.23%

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this fund. All positions reside in the General Employees’ Pension Fund (Fund 65101).

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 FINANCE DEPARTMENT
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
REVENUE				
Miscellaneous Revenue	12,630	87,324	591.4%	\$ 74,694
TOTAL REVENUE	\$ 12,630	\$ 87,324	591.4%	\$ 74,694

EXPENDITURES				
Salaries	\$ 7,064,963	\$ 7,233,298	2.3%	\$ 168,335
Pension Costs	1,492,796	1,690,897	13.3%	\$ 198,101
Employer Provided Benefits	816,911	833,797	2.1%	\$ 16,886
Internal Service Charges	11,443,063	9,218,944	-19.4%	\$ (2,224,119)
Insurance Costs and Premiums	31,528	32,320	2.5%	\$ 792
Professional and Contractual Services	866,226	606,477	-30.0%	\$ (259,749)
Other Operating Expenses	183,602	193,339	5.3%	\$ 9,737
Capital Outlay	2	2	0.0%	\$ -
Debt Service	97,910	15,000	-84.7%	\$ (82,970)
Grants, Aids, and Contributions	2	2	0.0%	\$ -
TOTAL EXPENDITURES	\$ 21,997,003	\$ 19,824,076	-9.9%	\$ (2,172,927)

AUTHORIZED POSITION CAP	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	82	83	1
Part-Time Hours	9,280	9,280	0

DIVISION SUMMARY	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
Accounting	\$ 15,744,632	\$ 13,624,511	-13.1%	\$ (2,120,121)
Budget Office	1,311,306	1,243,964	-5.1%	\$ (67,342)
Finance Office of the Director	2,096,738	2,034,399	-2.9%	\$ (62,339)
Grants and Contract Compliance	1,312,105	1,337,020	1.9%	\$ 24,915
Treasury	1,532,222	1,584,182	3.4%	\$ 51,960
DEPARTMENT TOTAL	\$ 21,997,003	\$ 19,824,079	-9.8%	\$ (2,172,927)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
FINANCE DEPARTMENT
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

BACKGROUND:

The General Fund/General Services District portion of the Department houses the Office of the Director, Accounting, the Budget, Treasury, and the Grants and Contract Compliance Divisions.

REVENUES:

1. Miscellaneous Revenue:

- The increase of \$74,694 is due to charges by the Accounting Division for performing billing services for payroll, general employee pension, and the police and fire pension fund related to certain deductions as authorized by Ordinance 2024-367-E.

EXPENDITURES:

1. Salaries:

- The increase of \$168,335 is primarily due to the addition of a Finance Compliance Manager during FY 2023/24 and filling vacant positions at higher rates.

2. Pension Costs:

- The increase of \$198,101 is due to an increase in the required contribution amount and the personnel changes noted above.

3. Employer Provided Benefits:

- The increase of \$16,886 is primarily due to an increase in group hospitalization insurance based on election changes and the addition of one position.

4. Internal Service Charges:

- The net decrease of \$2,224,119 is primarily due to a reduction in computer systems maintenance and security related to less costs related to ICloud implementation that are allocated to Accounting.

5. Professional and Contractual Services:

- The decrease of \$259,749 is mainly due to a decrease of \$180,000 for the Office of the Director based on actual usage, a decrease of \$56,500 for Treasury based on actual usage, and a decrease of \$23,250 for the one-time funding of a Public Service Grant research study in FY23/24 for the Grants and Contract Compliance Division. This line is mainly made up of \$520,000 for actuarial studies, bond counsel, and governmental relations in the Office of Director.

6. Debt Service:

- This decrease of \$82,910 is to better align with actual charges for banking service for the Treasury Division.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 FINANCE DEPARTMENT
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

DIVISIONAL CHANGES:

Division	FY 2023/24 Original	FY 2024/25 Proposed	Dollar Change	Percent Change	
Accounting	\$15,744,632	\$13,624,511	(\$2,120,121)	-13%	(A)
Budget Office	1,311,306	1,243,964	(67,342)	-5%	(B)
Grants and Contract Compliance	1,312,105	1,337,020	24,915	2%	(C)
Office of the Director	2,096,738	2,034,399	(62,339)	-3%	(D)
Treasury	1,532,222	1,584,182	51,960	3%	(E)
Total Expenditures	\$21,997,003	\$19,824,076	(\$2,172,927)	-10%	

- A) The decrease of \$2,120,121 for Accounting is mainly due to A decrease of \$2,241,543 in computer systems maintenance & security due to decreased costs related to 1Cloud implementation. The decrease was partially offset by an increase of \$93,871 in salaries mainly due to two merit increases, two promotions, an increase in the base pay for some positions, and staff turnover.
- B) The decrease of \$67,342 for the Budget Office is mainly due to transferring one position out of the Budget Office into the Treasury Division during FY 2023/24.
- C) The increase of \$24,915 for the Grants and Contract Compliance Division is mainly due to pension cost increases of \$35,475 partially offset by the removal of the \$23,250 to professional services for the one-time funding of a Public Service Grant research study in FY23/24.
- D) The decrease of \$62,339 for the Office of Director is mainly due to:
- A decrease of \$180,000 in other professional services based on recent usage.
 - A decrease of \$21,383 in general counsel legal fees based on recent usage.
 - These decreases are mostly offset by the addition of one Finance Compliance Manager that was transferred in from the Procurement Division.
- E) The increase of \$51,960 for Treasury is mainly due to:
- A net increase of \$191,500 in personnel costs due to transferring in one position from the Budget Office as well as the impact of more employees in this area being on the defined benefit pension plan causing more of that allocation to this division.
 - The increase was mostly offset by a decrease of \$82,910 in bank service charges and \$56,500 in professional services to better align with recent costs.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 FINANCE DEPARTMENT
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

SCHEDULE B1 GRANTS:

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
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
Department of Justice	Edward Byrne Memorial – Justice Assistance Grant 10/1/22-09/30/26	Grant funding appropriated on 2024-200-E. Positions authorized through 9/30/26 and listed here for transparency.	\$0	\$0	\$0	5	0
Department of Justice	Edward Byrne Memorial – Justice Assistance Grant 10/1/21-9/30/25	Grant funding appropriated on 2022-504-E B1a. Positions authorized through 9/30/25 and listed here for transparency.	\$0	\$0	\$0	1	0
Family Foundations of Northeast Florida Inc.	Community Based Violence Intervention and Prevention Grant 10/1/22 - 9/30/25	2024-168-E: Program goal is to centralize all violence prevention and intervention initiatives in Jacksonville to one location to reduce and prevent violence in a historically marginalized neighborhood and support City's efforts to train staff and participants, an secure wrap-around services to high-risk individuals and their families.	\$2,000,000	\$0	\$0	1	0

SCHEDULE AF:

There is a \$400,000 capital outlay carryforward for capital improvements other than buildings for the Office of the Director. Please see Recommendation 1 below.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The employee cap increased by one position, from 82 to 83. This is the result of transferring one position from the Procurement Division into the Office of Director to add a Finance Compliance Manager position during FY 2023/24.

(Continues Next Page)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
FINANCE DEPARTMENT
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

RECOMMENDATIONS:

1. We recommend that the \$400,000 of capital improvements other than buildings be removed from Schedule AF as the transfer of funds did not happen and there is nothing to carry forward.
2. We recommend an update to the language on Schedule B1a for Edward Byrne Memorial – Justice Assistance Grant 10/1/20-9/30/24 to reflect that the grant is expected to be extended through FY 2024/25.

These will have no impact on Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
FINANCE DEPARTMENT
DRIVER EDUCATION SAFETY TRUST (FUND 11507)**

PROPOSED BUDGET BOOK – Page # 118 - 119

BACKGROUND:

Pursuant to Section 111.390 of the Municipal Code, funding for the Driver Education Safety Trust Fund is provided by an additional \$3 levy on each civil traffic penalty. The funding is used for driver education programs in public and non-public schools, with expenditures being budgeted and managed by the Duval County School Board. 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. Fines and Forfeits:

- The amount of \$262,165 represents anticipated revenue from the additional \$3 on each civil traffic penalty issued in Duval County. The decrease is to better align with FY2023/24 actuals.

2. Investment Pool/Interest Earnings:

- The amount of \$37,869 represents the anticipated investment pool interest income and the increase is based on anticipated interest rates for FY 2024/25.

EXPENDITURES:

1. Grants, Aids & Contributions:

- The amount of \$300,034 is a pass-through of 100% of the revenue to the Duval County School System.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this subfund.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 ADMINISTRATIVE SERVICES
 OFFICE OF ADMINISTRATIVE SERVICES (FUND 00111)**

PROPOSED BUDGET BOOK - Page # N/A

	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
REVENUE				
Charges for Services	\$ 624,100	\$ 633,793	1.6%	\$ 9,693
Fines and Forfeits	52,200	61,076	17.0%	\$ 8,876
Miscellaneous Revenue	3,500	6,849	95.7%	\$ 3,349
TOTAL REVENUE	\$ 679,800	\$ 701,718	3.2%	\$ 21,918

EXPENDITURES				
Salaries	\$ 5,306,496	\$ 5,717,021	7.7%	\$ 410,525
Pension Costs	1,141,594	1,293,883	13.3%	\$ 152,289
Employer Provided Benefits	784,937	825,623	5.2%	\$ 40,686
Internal Service Charges	2,217,544	2,708,245	22.1%	\$ 490,701
Insurance Costs and Premiums	224,665	207,271	-7.7%	\$ (17,394)
Professional and Contractual Services	97,098	87,768	-9.6%	\$ (9,330)
Other Operating Expenses	371,249	382,479	3.0%	\$ 11,230
Capital Outlay	1	1	0%	\$ -
TOTAL EXPENDITURES	\$ 10,143,584	\$ 11,222,291	10.6%	\$ 1,078,707

AUTHORIZED POSITION CAP	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	100	105	5
Part-Time Hours	21,000	21,000	0

DIVISION SUMMARY	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
Animal Care and Protective Services	\$ 5,426,557	\$ 5,550,554	2.3%	\$ 123,997
Office of Administrative Services - Admin	2,286,096	3,191,184	39.6%	\$ 905,088
Procurement	2,430,931	2,480,553	2.0%	\$ 49,622
DEPARTMENT TOTAL	\$ 10,143,584	\$ 11,222,291	10.6%	\$ 1,078,707

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
OFFICE OF ADMINISTRATIVE SERVICES (FUND 00111)**

PROPOSED BUDGET BOOK - Page # N/A

BACKGROUND:

The Office of Administrative Services was established as part of the Mayor’s Reorganization of the Executive Branch pursuant to Ordinance 2024-175-E. The General Fund/General Services District portion of the Department houses the Office of Administrative Services – Admin Division (including the Office of the Ombudsman which was formally in the Finance Department and the City Link 630-City Office which was formally in the Neighborhoods Department), the Procurement Division (Buying and Administration which was formally in the Finance Department), and the Animal Care and Protective Services Division (formally in the Neighborhoods Department).

REVENUE:

1. Charges for Services:
 - This amount of \$633,793 represents fees for licenses, permits, and other animal control services. The increase of \$9,693 is based on a projected increase in animal license and permit fee collections.
2. Fines and Forfeits:
 - The increase of \$8,876 is based on increased recent actuals. This represents revenue from animal care and control civil penalties.
3. Miscellaneous Revenues:
 - This amount of \$6,849 represent fees charged for responding to public requests.

EXPENDITURES:

1. Salaries:
 - The increase of \$410,525 is primarily due to the five positions added to the employee cap as well as some salary increases during the year and an increase of \$45,435 in salaries overtime based on recent actual expenses in Animal Care and Protective Services.
2. Pension Costs:
 - The increase of \$152,289 is mainly due to the added positions mentioned above as well as an increase in the required contribution to the defined benefit plan.
3. Employer Provided Benefits:
 - The increase of \$40,686 is mainly due to an increase of \$36,658 in group health insurance and \$6,341 in Medicare Tax due to the added positions mentioned above.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 ADMINISTRATIVE SERVICES
 OFFICE OF ADMINISTRATIVE SERVICES (FUND 00111)**

PROPOSED BUDGET BOOK - Page # N/A

4. Internal Service Charges:

- The increase of \$490,701 is mainly due to the following increases:
 - \$345,316 in computer system maintenance and security due to an increase in computer system maintenance and security costs mainly associated with the cost of the Salesforce Public Platform Implementation.
 - \$74,837 in building maintenance costs for this area.
 - \$63,685 in IT equipment replacements due to the scheduled replacement of computers in FY 2024/25.

5. Insurance Costs and Premiums:

- The decrease of \$17,394 is mainly due to a decrease in general liability insurance due to recent claims history.

6. Capital Outlay:

- There are no planned capital purchases in FY 2024/25.

DIVISION CHANGES:

Division	FY 23-24 Adopted	FY 24-25 Proposed	% Change from FY 24	\$ Change from FY 24	
Animal Care and Protective Services	\$ 5,426,557	\$ 5,550,554	2.3%	\$ 123,997	(A)
Office of Administrative Services-Admin	2,286,096	3,191,184	39.6%	\$ 905,088	(B)
Procurement	2,430,931	2,480,553	2.0%	\$ 49,622	(C)
Department Total	\$10,143,584	\$11,222,291	10.6%	\$1,078,707	

A. The increase of \$123,997 in the Animal Care and Protective Services Division is mainly due to the following increases:

- \$45,435 in salaries overtime based on recent actual expenses.
- \$42,524 due to the scheduled replacement of computers in FY 2024/25.
- \$35,548 in OGC legal based on recent actual usage.
- \$33,855 in building maintenance costs due to an increase in costs.
- \$33,016 in pension costs mainly due to an increase in the required contribution to the defined benefit plan.

These increases were partially offset by decreases of \$29,491 in permanent and probationary salaries primarily due to employee turnover and \$20,232 in general liability insurance due to recent claims history.

B. The increase of \$905,088 in the Office of Administrative Services – Admin Division is primarily due to the following increases:

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
OFFICE OF ADMINISTRATIVE SERVICES (FUND 00111)**

PROPOSED BUDGET BOOK - Page # N/A

- \$422,020 in computer system maintenance and security mainly due to an increase in charges associated with the cost of the Salesforce Public Platform Implementation.
- \$318,729 in permanent and probationary salaries due to the four positions added to the employee cap in this division and salary increases.
- \$78,856 in pension costs mainly due to the added positions mentioned above and an increase in the required contribution to the defined benefit pension plan.
- \$38,133 in group health insurance due to the added positions mentioned above and plan election changes made by employees.

C. The increase of \$49,622 in the Procurement Division is mainly due to the following increases:

- \$60,977 in permanent and probationary salaries primarily due to the one net position added to the employee cap in this division.
- \$40,417 in pension costs mainly due to an increase in the required contribution to the defined benefit pension plans and the additional position.
- \$27,206 in building maintenance costs due to an increase in costs.

These increases are partially offset by a decrease of \$74,345 in computer system maintenance and security mainly due to a decrease in charges related to application development for this area.

EMPLOYEE CAP CHANGES:

The employee cap is increasing by 5 positions from 100 to 105. A net two positions were transferred in during FY 2023/24. One position was transferred from the Public Libraries to create an Office of Administrative Services Manager and two were transferred from the Mayor's Office to create a Lean Initiatives Program Manager and a Change Manager. Separately, one Procurement Division position was transferred to the Finance Department. Additionally, 3 positions are proposed to be added (one Manager of Procurement, one Purchasing Analyst, and one Mediation Consultant).

SERVICE LEVEL CHANGES:

Per Ordinance 2024-175-E, the Office of Administrative Services was established to provide services associated with (i) the acquisition of supplies, contractual services, professional services, capital improvements, and other commodities necessary for the proper functioning of government; (ii) motor vehicle and related equipment management; (iii) animal care and control and related functions; (iv) customer service management, (v) investigations and mediation of complaints; and (vi) such other functions and services as may be assigned by the Mayor or her designee.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
SPAY AND NEUTER TRUST FUND (FUND 11501)**

PROPOSED BUDGET BOOK – Page #193 - 195

BACKGROUND:

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

REVENUE:

1. Charges for Services:
 - The amount of \$808,578 represents a portion of the animal license and permits as well as animal adoption fees charged by the Animal Care and Protective Services.
2. Fines and Forfeits:
 - The amount of \$9,500 represents deposits forfeited by individuals who do not spay or neuter their pets. This decrease is to better align with recent collection.
3. Transfers From Other Funds:
 - The amount of \$291,944 represents the subsidy from the General Fund/General Services District Fund (00111) to balance the budget.

EXPENDITURES:

1. Salaries
 - The increase of \$46,680 is due to turnover and the cost associated with the reclassification of the position in the fund to a Senior Veterinarian.
2. Pension Costs
 - The increase of \$5,601 is due to the salary increase noted above.
3. Professional and Contractual Services:
 - The amount of \$941,402 mainly represents funding for First Coast No More Homeless Pets (\$532,402) and Jacksonville Humane Society (\$400,000). First Coast No More Homeless Pets administers low-cost spay and neuter services. The Jacksonville Humane Society administers an animal control transfer program focused on serving dogs and cats within Duval County. This funds transportation and analysis of animals to Jacksonville Humane Society for rehabilitation, alteration spay/neuter, and total care.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
SPAY AND NEUTER TRUST FUND (FUND 11501)**

PROPOSED BUDGET BOOK – Page #193 - 195

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
VETERINARY SERVICES (FUND 15106)**

PROPOSED BUDGET BOOK – Page #196 - 197

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are mainly derived from a portion of animal licenses and permits to support impounded and distressed animals. This fund also receives revenue from vaccinations for feline and K9s, sentinel flea control, medical expenses related to sterilizations, and microchipping. 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:
 - This represents this fund’s portion of animal licenses and animal control medical fees. The decrease of \$23,651 is to better align with actual recent collections.
2. Miscellaneous Revenue:
 - This amount represents donations previously received. This is being appropriated to offset the decrease noted above.

EXPENDITURES:

1. Professional and Contractual Services:
 - The increase of \$6,250 is mainly due to costs for additional testing that cannot be performed by the City.
2. Other Operating Expenditures:
 - This represents the appropriation for pharmaceutical drugs for the treatment of animals.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no employees in this sub-fund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 200 - 202

BACKGROUND:

This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet. In addition, Fleet Management provides fuel and some maintenance services for JEA and other local and State governmental entities.

REVENUE:

1. Charges for Services:

- The represents revenue related to towing services provided to JSO. The increase of \$4,200 is based on recent actuals.

2. Internal Service Revenue:

- The \$41,365,114 represents the billing to customers for services provided by Fleet Management. The decrease of \$344,335 is the result of the changes described below.

3. Miscellaneous Revenue:

- The decrease of \$155,000 is mainly due to a decrease of \$180,000 in revenue from third-party insurance based on recent totals. This is partially offset by an increase of \$25,000 in revenue from reimbursements for warranty work based on recent actuals.

4. Investment Pool / Interest Earnings:

- This is the anticipated interest earnings for FY 2024/25.

EXPENDITURES:

1. Salaries:

- The net increase of \$276,174 is mainly due to increases in salaries in order to keep and attract employees, which were partially offset by seven positions being unfunded for FY 2024/25.

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 2024/25.

3. Pension Costs:

- The net increase of \$41,580 is mainly due to an increase in the required contribution and salary changes noted above.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 200 - 202

4. Employer Provided Benefits:
 - The net decrease of \$16,156 is due to a decrease of \$43,006 in Group Hospitalization Insurance due to the defunding of seven positions. This is partially offset by an increase in workers' compensation of \$23,339 based on changes in the state risk rate.
5. Internal Service Charges:
 - The net decrease of \$167,184 is mainly due to decreases of \$94,947 in vehicle replacement costs due to vehicles purchased for this area being paid off and \$88,860 in IT charges related to application project costs.
6. Insurance Costs and Premiums
 - The net decrease of \$13,178 is mainly due to a decrease in general liability insurance based on recent claims history.
7. Other Operating Expenses:
 - The net increase of \$1,697,134 is mainly due to increases of:
 - \$720,004 in fuel costs due to higher projected price per gallon of fuel compared to the price budgeted for FY 2023/24.
 - \$670,000 in parts due to a new contract with a 5% markup added to cost, as well as the rising cost of parts.
 - \$250,000 in third-party repairs based on recent actuals.
8. Capital Outlay
 - The funding for FY 24/25 budgeted for fleet equipment replacements is to replace shop and fuel site equipment. In FY 23/24 there was an additional \$2.2 million in capital costs to refurbish a JFRD fire boat and three pumpers.
9. Supervision Allocation:
 - This amount represents the administrative costs of the Fleet Management Division that are allocated to the Vehicle Replacement Fund (S/F 51102).
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.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 200 - 202

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital carryforward request of \$2,424,092 made up of the \$2,200,000 to refurbish a JFRD fire boat and three pumpers and \$224,091 for specialized equipment that may not be encumbered by the end of the year.

EMPLOYEE CAP CHANGES:

The employee cap is proposed to remain flat; however, seven positions are unfunded.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
VEHICLE REPLACEMENT (FUND 51102)**

PROPOSED BUDGET BOOK – Page #203-205

BACKGROUND:

This is an internal service fund that accounts for the replacement of City owned vehicles, including the operating costs associated with vehicle replacement.

FY 2022/23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the Direct Replacement Fund (Fund 51103) was to budget the vehicle replacement capital funding within this fund and to transfer any anticipated interest income. Once all of the budgeted capital capacity within the Direct Replacement Fund (Fund 51103) has been expended the remaining fund balance will be transferred here.

REVENUE:

1. Internal Service Revenue:

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements. The decrease of \$6,454,529 is due to delivery delays as Fleet does not bill departments and agencies until the vehicles are placed into service.

2. Miscellaneous Revenue:

- The increase of \$155,931 is due to an increase of \$235,931 in surplus equipment sale revenue based on recent actuals. This is partially offset by a decrease of \$80,000 in revenue from third party insurances based on recent actuals.

3. Transfers from Other Funds:

- This represents a transfer of \$10,000,000 from the General Fund/GSD to cover shortfalls in revenue caused by the delivery delays noted above as well as the transfer of the available fund balance from the Direct Replacement Fund (Fund 51103) of \$3,696,439.

EXPENDITURES:

1. Salaries:

- The decrease of \$24,120 is mainly due to the impact of employee turnover.

2. Pension Costs:

- The decrease of \$23,065 is mainly due to employee turnover and thus this fund being allocated less defined benefit costs.

3. Employer Provided Benefits:

- The decrease of \$5,204 is due to employee turnover.

4. Internal Service Charges:

- The decrease of \$2,841 is due to a decrease in computer system maintenance and security costs.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
VEHICLE REPLACEMENT (FUND 51102)**

PROPOSED BUDGET BOOK – Page #203-205

5. Professional and Contractual Services:
 - The decrease of \$2,000 is due to a decrease in professional services based on recent actuals.
6. Capital Outlay:
 - This amount represents the total capital requirement for the FY 2024/25 vehicle replacements (see attached listing).
7. Supervision Allocation:
 - This amount represents the administrative costs of the Division which are allocated to each activity within Fleet Management.
8. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services, and City Council) as calculated by the City's independent consulting firm.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

CAPITAL OUTLAY CARRYFORWARD:

There is a total capital outlay carryforward request of \$8,905,210 on Schedule AF in the Budget Ordinance associated with the vehicle replacements that might not be encumbered by the end of the fiscal year.

SERVICE LEVEL CHANGES:

None.

COMMENT:

The transfer from the General Fund/GSD of \$10 million was needed to ensure there is enough cash in the replacement fund to purchase the needed vehicles and avoid borrowing. It is imperative that the vehicles purchased with these funds be billed back to the departments, as all vehicles are, in the future to help ensure there is enough funding in the system to help avoid this situation in the future. Otherwise, the City could be in the situation of having to do this transfer again in future years.

RECOMMENDATION:

None.

FY 24-25 VEHICLE REPLACEMENTS

This schedule contains the vehicles that will be replaced in FY25 as approved by Council. In order to receive the replacement vehicle the "old vehicle" as stated here by vehicle number must be turned in. Fleet Management has the option to keep turned in patrol vehicles on the City cap to be used exclusively for JSO wreck replacements, to keep JFRD and Solid Waste apparatus on the City cap for two fiscal year for various purposes. Any changes to this schedule will have a financial impact in FY25. Fleet Management maintains all related documentation pursuant to section 106.216.

	Capital	Payment
Pay-Go / Carryover:	\$39,256,218	\$47,122
FY25 Billing Only:	\$1,438,000	\$1,438,000
Debt Mgmt Financing:	\$0	\$0
	\$40,694,218	\$1,485,122

397 Count
\$40,694,218 \$1,485,122

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle No.	Description of Vehicle To Be Purchased	Replacement Cost	FY 25 Payment
Pay-Go	Administration	00111-511101-000000-00000000-00000-0000000	1455-40	Sedan - Full Size	\$30,000	\$0
Pay-Go	Administration	00111-511101-000000-00000000-00000-0000000	5426-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	3132-20	Van / Box Truck	\$50,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	3150-20	Van / Box Truck	\$50,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	3162-30	Van / Box Truck	\$50,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	4690-20	Van / Box Truck	\$50,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	4862-20	Van / Box Truck	\$50,000	\$0
Pay-Go	Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	4863-20	Van / Box Truck	\$50,000	\$0
Pay-Go	Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3613-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3617-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3739-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3740-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3749-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Building Maintenance - Public Buildings - Other General Governmental Svcs	54101-155007-000000-00000000-00000-0000000	8581-20	Pickup Truck	\$70,000	\$0
Pay-Go	Code Compliance - Other Physical Environment	00111-176006-000000-00000000-00000-0000000	3099-20	Sedan - Mid Size	\$27,000	\$0
Pay-Go	Code Compliance - Other Physical Environment	00111-176006-000000-00000000-00000-0000000	8499-10	Sedan - Full Size	\$27,000	\$0
Pay-Go	Code Inspection - Protective Inspections	15104-142003-000000-00000000-00000-0000000	3048-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4184-20	Trash / Dump Truck	\$175,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4265-30	Packer	\$375,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4266-30	Packer	\$375,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4267-30	Packer	\$375,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4282-10	Packer	\$375,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4284-20	Packer	\$375,000	\$0
Pay-Go	Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4289-20	Packer	\$375,000	\$0
Pay-Go	Community Planning Division - Comprehensive Planning	00111-145003-000000-00000000-00000-0000000	3218-20	Pickup Truck	\$50,000	\$0
Pay-Go	Current Planning - Comprehensive Planning	00111-140302-000000-00000000-00000-0000000	4173-20	Sedan - Mid Size	\$27,000	\$0
Pay-Go	Disposal Operations - Garbage&Solid Waste Control Services	43101-157009-000000-00000000-00000-0000000	4143-20	Pickup Truck	\$45,000	\$0
Pay-Go	Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	3604-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	3618-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	3764-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	3855-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	8672-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	4947-20	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	4950-20	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8102-20	Sedan - Full Size	\$30,000	\$0
Pay-Go	Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8117-20	Sedan - Full Size	\$30,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	3366-20	Lift Truck / Forklift	\$45,000	\$3,038
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	3427-30	JFRD - Ladder	\$2,170,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	3506-20	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8003-20	JFRD - Pumper	\$1,100,000	\$0

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle No.	Description of Vehicle To Be Purchased	Replacement Cost	FY 25 Payment
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8013-20	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8017-20	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8024-20	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8063-20	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	FS67	JFRD - Pumper	\$1,100,000	\$0
Pay-Go	Fire Plans Review - Fire Control	15104-126002-000000-00000000-00000-0000000	JFRD01	Pickup Truck	\$50,000	\$50,000
Pay-Go	Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	3458-20	Sedan - Full Size	\$30,000	\$0
Pay-Go	Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	3461-30	Sedan - Full Size	\$30,000	\$0
Pay-Go	Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	8145-20	Pickup Truck	\$50,000	\$0
Pay-Go	Fleet Mgmt - Operations - Other General Governmental Services	51101-114005-000000-00000000-00000-0000000	8334-10	Van / Box Truck	\$75,000	\$0
Pay-Go	Hanna Park - Parks and Recreation	11302-165104-000000-00000000-00000-0000000	8234-10	Tractor - Loader	\$65,000	\$0
Pay-Go	Hazardous Waste Program SQG - Conservation and Resource Management	15302-173111-000000-00000000-00000-0000000	3040-20	Sedan - Mid Size	\$27,000	\$0
Pay-Go	Jacksonville Senior Service Program JSSP - Other Human Services	11406-162130-010684-00000000-00000-0000000	2822-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Jacksonville Senior Service Program JSSP - Other Human Services	11406-162130-010888-00000000-00000-0000000	3425-20	Sedan - Mid Size	\$29,000	\$0
Pay-Go	Jacksonville Senior Service Program JSSP - Other Human Services	11406-162130-010888-00000000-00000-0000000	3642-20	Bus - Turtletop	\$180,000	\$0
Pay-Go	Jacksonville Senior Service Program JSSP - Other Human Services	11406-162130-010888-00000000-00000-0000000	3825-20	Sedan - Mid Size	\$29,000	\$0
Pay-Go	Landscape Inspection - Protective Inspections	15104-142005-000000-00000000-00000-0000000	4065-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	0878-30	Sedan - Full Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	1472-40	Sedan - Full Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5050-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5054-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5060-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5095-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5115-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5241-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Major Case	00111-522101-000000-00000000-00000-0000000	5326-30	JSO - Non-Patrol SUV	\$67,424	\$0
Pay-Go	Mechanical Inspection - Protective Inspections	15104-142006-000000-00000000-00000-0000000	3763-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Mechanical Inspection - Protective Inspections	15104-142006-000000-00000000-00000-0000000	4046-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Mechanical Inspection - Protective Inspections	15104-142006-000000-00000000-00000-0000000	4433-30	Pickup Truck	\$50,000	\$50,000
Pay-Go	Mechanical Inspection - Protective Inspections	15104-142006-000000-00000000-00000-0000000	8668-20	Pickup Truck	\$50,000	\$50,000
Pay-Go	Mosquito Control - Health Services	00111-175101-000000-00000000-00000-0000000	3032-40	Pickup Truck	\$50,000	\$0
Pay-Go	Mosquito Control - Health Services	00111-175101-000000-00000000-00000-0000000	3699-10	Lift Truck / Forklift	\$45,000	\$3,038
Pay-Go	Mosquito Control - Health Services	00111-175101-000000-00000000-00000-0000000	8805-10	Van / Box Truck	\$50,000	\$0
Pay-Go	Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	3650-20	Tractor - Specialty	\$101,000	\$0
Pay-Go	Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1074-30	Pickup Truck	\$50,000	\$0
Pay-Go	Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1269-30	Sedan - Mid Size	\$30,000	\$0
Pay-Go	Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5475-30	Sedan - Full Size	\$40,000	\$0
Pay-Go	Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5488-20	JSO - Non-Patrol SUV	\$50,000	\$0
Pay-Go	Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5500-30	Sedan - Full Size	\$35,000	\$0
Pay-Go	Neighborhood Director Administration - Other General Governmental Services	00111-170001-000000-00000000-00000-0000000	8340-10	Sedan - Mid Size	\$47,000	\$0
Pay-Go	Office of the Director - Special Recreation Facilities	00111-161102-000000-00000000-00000-0000000	3157-20	Tractor - Loader	\$150,000	\$10,128
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	2780-20	Trash / Dump Truck	\$150,000	\$0
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3064-20	Pickup Truck	\$65,000	\$0
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3259-20	Pickup Truck	\$75,000	\$0
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3318-20	Trailer	\$22,000	\$2,228
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3468-20	Trailer	\$15,000	\$1,519
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3865-30	Packer	\$160,000	\$0
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4214-30	Packer	\$160,000	\$0

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle No.	Description of Vehicle To Be Purchased	Replacement Cost	FY 25 Payment
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4621-20	Packer	\$160,000	\$0
Pay-Go	Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8327-10	Tractor - Loader	\$65,000	\$0
Pay-Go	Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1128-30	Van / Box Truck	\$84,000	\$0
Pay-Go	Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1129-30	Van / Box Truck	\$84,000	\$0
Pay-Go	Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1415-30	Van / Box Truck	\$84,000	\$0
Pay-Go	Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1440-30	JSO - Non-Patrol SUV	\$75,000	\$0
Pay-Go	Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	5176-20	Van / Box Truck	\$84,000	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8126-20	Pickup Truck	\$60,000	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8288-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8292-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8300-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8301-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8302-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8305-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8306-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8307-20	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8713-10	Lift Truck / Forklift	\$45,000	\$3,038
Pay-Go	Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	FS67R	JFRD - Rescue Unit	\$377,866	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0062-20	JSO - Harley Motorcycle	\$34,500	\$5,780
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0063-30	JSO - Harley Motorcycle	\$34,500	\$5,780
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0064-30	JSO - Harley Motorcycle	\$34,500	\$5,780
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0065-40	JSO - Harley Motorcycle	\$34,500	\$5,780
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0101-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0284-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0325-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0339-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0378-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0380-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0388-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0404-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0431-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0433-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0451-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0482-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0557-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0562-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0566-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0573-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0578-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0588-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0600-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0603-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0606-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0612-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0623-40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0629-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0631-30	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0638-40	JSO - Patrol SUV	\$67,500	\$0

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle No.	Description of Vehicle To Be Purchased	Replacement Cost	FY 25 Payment
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New31	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New32	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New33	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New34	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New35	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New36	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New37	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New38	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New39	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Specialized Patrol	00111-533101-000000-00000000-00000-0000000	New40	JSO - Patrol SUV	\$67,500	\$0
Pay-Go	Sports and Entertainment Facilities - Special Recreation Facilities	47101-133201-000000-00000723-00000-0000000	3018-30	Golf Cart / ATV	\$15,000	\$1,013
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3483-10	Lift Truck / Forklift	\$75,000	\$0
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3490-10	Lift Truck / Forklift	\$75,000	\$0
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3709-20	Sweeper	\$300,000	\$0
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3710-20	Sweeper	\$300,000	\$0
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	4618-20	Trash / Dump Truck	\$150,000	\$0
Pay-Go	Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	PWGM01	Sewer Cleaner Truck	\$588,000	\$588,000
Pay-Go	Supervision - Engineering - Other Transportation Services	00111-153001-000000-00000000-00000-0000000	4227-20	SUV	\$85,000	\$0
Pay-Go	Tax Collector Taxes-Financial and Administration	00193-720001-000000-00000000-00000-0000000	3230-20	Sedan - Mid Size	\$29,000	\$0
Pay-Go	Tax Collector Taxes-Financial and Administration	00193-720001-000000-00000000-00000-0000000	3819-20	Sedan - Mid Size	\$29,000	\$0
Pay-Go	Victim Services	00111-164010-000000-00000000-00000-0000000	2645-20	Van / Box Truck	\$50,000	\$0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
MOTOR POOL - DIRECT REPLACEMENT (FUND 51103)**

PROPOSED BUDGET BOOK – Page #206-207

BACKGROUND:

This internal service fund is in the process of being decommissioned. This was created many years ago to differentiate vehicles purchased with cash versus vehicles purchased with borrowed funds.

FY 2022/23 was the final year of payments on debt service related to vehicles previously purchased with borrowed funds. FY 2024/25 vehicle replacements are being budgeted within the Vehicle Replacement Fund (Fund 51102). Once all the budgeted capital capacity within this fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement Fund (Fund 51102).

REVENUE:

1. Investment Pool / Interest Earnings:
 - No interest earnings are projected for FY 2024/25 due to the anticipated transfer of the remaining fund balance to the Vehicle Replacement Fund (Fund 51102) as noted above.
2. Transfers From Fund Balance:
 - This represents the remaining fund balance to be transferred to the Vehicle Replacement Fund (Fund 51102).

EXPENDITURES:

1. Capital Outlay:
 - As noted above, all vehicles are being purchased in the Vehicle Replacement Fund (51102).
2. Transfers to Other Funds:
 - This represents the transfer of the remaining fund balance to the Vehicle Replacement Fund (Fund 51102).

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

CAPITAL OUTLAY CARRYFORWARD:

There is a capital outlay carryforward request of \$63,402 on Schedule AF in the Budget Ordinance associated. **See recommendation.**

RECOMMENDATIONS:

We recommend that Budget Ordinance Schedule AF be revised to remove the capital outlay carryforward request of \$63,402 as these funds are already spent/encumbered in the current fiscal year. This has no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
MOTOR VEHICLE INSPECTION (FUND 42101)**

PROPOSED BUDGET BOOK - Page #198 - 199

BACKGROUND:

The Fleet Management Division manages inspection stations for school buses and city vehicles.

REVENUES:

1. Charges for Services:
 - This amount is the estimated revenue for inspection charges and wrecker application fees.
2. Investment Pool / Interest Earnings:
 - This amount represents anticipated interest earnings for FY 2024/25.
3. Transfers from Fund Balance:
 - The transfer of \$78,963 from the fund balance is to balance the budget in this fund.

EXPENDITURES:

1. Salaries:
 - The increase of \$36,757 is mainly due to salary increases.
2. Pension Costs:
 - The increase of \$11,556 is primarily due to an overall increase in the required contribution and the salary increases noted above.
3. Employer Provided Benefits:
 - The decrease of \$2,658 is mainly due to a decrease in health insurance caused by employee election changes.
4. 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.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
COPY CENTER (FUND 52101)**

PROPOSED BUDGET BOOK - Page # 208 - 209

BACKGROUND:

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop, and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

REVENUE:

1. Internal Service Revenue:

- This amount of \$2,722,325 represents costs billed to customers and the decrease is directly related to decreased budgeted expenditures noted below.

2. Investment Pool Earnings:

- This amount of \$9,334 represented anticipated interest earnings in FY 2024/25.

EXPENDITURES:

1. Salaries:

- The decrease of \$7,893 is primarily due to employee turnover.

2. Pension Costs:

- The decrease of \$20,001 is mainly due to the employee turnover mentioned above which has resulted in less of an allocation of the defined benefit costs.

3. Employer Provided Benefits:

- The decrease of \$9,682 is mainly due to the employee turnover mentioned above.

4. Professional and Contractual Services:

- This is made up of the consolidated copier contract of \$1,400,000 and courier service of \$55,050.

5. Other Operating Expenses:

- This line is mainly made up of postage of \$500,000 and external printing and binding of \$245,000. The decrease of \$30,950 is primarily due to a \$71,450 decrease in postage based on recent actual usage. This decrease was partially offset by a \$41,500 increase in printing costs due to JEA reducing the portion of the cost of the hurricane guides it covers. However, it has since been decided that JEA is going to cover the same amount as they did in FY 2023/24. **See recommendation below.**

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
ADMINISTRATIVE SERVICES
COPY CENTER (FUND 52101)**

PROPOSED BUDGET BOOK - Page # 208 - 209

6. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., Office of Administrative Services, Finance and Administration, Employee Services, and City Council). This represents a portion of the amount calculated by the City’s independent consulting firm.

EMPLOYEE CAP CHANGES:

None.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

We recommend adjusting the budget to reflect the full amount JEA is contributing to cover the cost of the hurricane guides. This results in a decrease of \$50,000 in the printing and binding commercial expense account, which would be offset by a decrease of \$50,000 in the interfund – internal service funds revenue account. The Fire and Rescue Department within the General Services/GSD Fund (00111), who is charged for the City’s portion of the hurricane guides cost, will have a corresponding decrease of \$50,000 in the copy center allocation expense account.

This will have a positive impact of \$50,000 to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
INFORMATION TECHNOLOGIES (FUND 53101)**

PROPOSED BUDGET BOOK – Page #345-347

BACKGROUND:

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

REVENUE:

1. Internal Service Revenue:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. The decrease is the result of an overall decrease in IT operating costs to be billed to customers.

2. Investment Pool / Interest Earnings:

- The increase of \$66,916 is based on an increase in anticipated interest earnings in FY 2024/25.

EXPENDITURES:

1. Salaries:

- The increase of \$592,754 is mainly due to salary increases and promotions during the year. Ten new unfunded positions were added with no impact on personnel costs in FY 2024/25.

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 2024/25.

3. Pension Costs:

- The increase of \$160,594 is primarily due to an overall increase in the required contribution to the defined benefit pension plan as well as the salary increases noted above.

4. Employer Provided Benefits:

- The increase of \$12,071 is mainly due to an increase in Medicare tax attributable to the increase in salaries noted above.

5. Internal Service Charges:

- The decrease of \$1,247,214 is primarily due to a decrease of \$2,192,232 in ITD system development project billing related to the development of 1Cloud Enterprise Financial & Resource Management Solution Phase II compared to the prior year. This was offset by the project development costs for the new Salesforce Platform of \$500,000 and Cyber Security Infrastructure of \$209,451 as well as an increase of \$175,311 in ITD replacements costs associated with server and network equipment refresh.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
INFORMATION TECHNOLOGIES (FUND 53101)**

PROPOSED BUDGET BOOK – Page #345-347

6. Insurance Costs and Premiums – Allocations:
 - The decrease of \$112,439 is mainly due to reducing the Cyber Liability insurance premium to better align with cost.

7. Professional and Contractual Services:
 - The decrease of \$923,331 is mainly attributable to a one-time decrease of \$1,000,000 in software hosting services related to the 1Cloud ERP system. This was somewhat offset by an enhancement request of \$95,419 in software hosting services relating to Microsoft dashboard and tech tools.

8. Grants, Aids and Contributions:
 - This represents a payment to JEA for fiber connection to Cecil 911 center.

9. Supervision Allocation:
 - This represents the administrative costs of this fund which are allocated to the Radio Communications Fund (53102).

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.

EMPLOYEE CAP CHANGES:

The cap is going from 118 positions to 128 positions due to 10 additional unfunded positions to be added to begin to transition the desktop support service back in-house.

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital outlay carryforward of \$93,112 for the purchase of computer equipment and \$14,181 for specialized equipment that has not yet been encumbered.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
RADIO COMMUNICATION (FUND 53102)**

PROPOSED BUDGET BOOK – Page #348-350

BACKGROUND:

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

REVENUE:

1. Internal Service Revenue:
 - This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.
2. Investment Pool / Interest Earnings:
 - This amount represents the anticipated investment pool earnings in FY 2024/25.

EXPENDITURES:

1. Salaries:
 - The increase of \$11,797 is mainly due to salary increases during the year.
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 2024/25.
3. Pension Costs:
 - The net increase of \$39,238 is primarily due to an increase in the required contributions to the pension plan.
4. Internal Service Charges:
 - The decrease of \$110,716 is mainly due to a decrease in computer system maintenance associated with the IT labor cost of the P25 First Coast Radio System project that was completed in the prior year.
5. Capital Outlay:
 - This funding is to purchase required portable and mobile radios for 40 new police officers.
6. Debt Management Fund Repayments:
 - This amount represents debt repayment for the Ed Ball - Radio Tower and Backup System Project. The decrease is attributed to paying off the P25 Fire Station Paging Project and the Radio Site Expansion – Montgomery Correctional Project in FY 2023/24.
7. Grants, Aids & Contributions:
 - This funding is to reimburse JEA for the tower rental costs at three leased sites and for the related utility, repair, and maintenance costs.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
RADIO COMMUNICATION (FUND 53102)**

PROPOSED BUDGET BOOK – Page #348-350

8. Supervision Allocation:
- This amount represents the administrative costs of the Information Technologies Fund (53101) that are being allocated to this fund.
9. Indirect Cost:
- This is an allocation of costs to operate the central services of the City (e.g. Finance and Administration, Employee Services, and City Council) as calculated by the City’s independent consulting firm.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap. The cap does not include the position transferred in during FY 2023/24 pursuant to Ordinance 2024-425-E. **See Recommendation Below**

CAPITAL OUTLAY CARRYFORWARDS:

There is a total capital outlay carryforward request of \$390,456 on Schedule AF in the Budget Ordinance associated with the FY 2023/24 radio equipment purchases.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

We recommend increasing the employee cap by one position to be consistent with Ordinance 2024-425-E. This will be offset with a decrease of one position within the Information Technologies Fund (53101) as was done in the bill. This will require removing \$57,911 in salaries and benefits within the Information Technologies Fund and transferring that amount into this fund so that salaries and benefits can be increased by a corresponding amount. This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
TECH SYSTEM DEVELOPMENT (FUND 53103)**

PROPOSED BUDGET BOOK – Page #351-352

BACKGROUND:

This fund was replaced in FY 2017/18 with an all-years internal service fund, the IT System Development Fund (Fund 53106). The new all-years fund is project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund is being closed out with the remaining cash balance being transferred to the IT System Development Fund (Fund 53106).

REVENUE:

1. Transfers From Fund Balance

- This amount represents the proposed appropriation of the current cash balance within the fund that is proposed to be transferred to the IT System Development Fund (Fund 53106) as explained below.

EXPENDITURES:

1. Transfers to Other Funds

- This represents the transfer to the IT System Development Fund (Fund 53106).

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

CAPITAL OUTLAY CARRYFORWARDS:

None.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 TECHNOLOGIES SOLUTIONS DEPARTMENT
 TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

PROPOSED BUDGET BOOK – Page #353-354

BACKGROUND:

This internal service fund accounts for the refresh and replacement of the City’s technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

REVENUE:

1. Internal Service Revenue:
 - This represents the customer billings for FY 2024/25 proposed refresh and previously approved equipment replacement.
2. Investment Pool / Interest Earnings:
 - This represents the anticipated investment pool earnings in FY 2024/25.
3. Transfers From Other Funds:
 - This represents a one-time transfer from the Radio Equipment Refresh Fund (Fund 53105). The fund is being closed out and any residual balance will be used to fund a portion of the IT network equipment refresh.

EXPENDITURES:

1. Professional and Contractual Services:
 - This represents the cost of deploying Emtec (the City’s desktop service provider) to conduct technology refresh activities for computers and Mobile Data Terminals (MDT). The decrease is primarily due to fewer computers being purchased in FY 2024/25, since Emtec is paid per device deployed for this service.
2. Other Operating Expenses:
 - This represents the purchase of computer, telecommunication, server, network and UPS equipment that do not meet the \$1,000 capital threshold pursuant to the IT 5-year plan. The decrease of \$456,256 is mainly due to fewer computers being refreshed in FY 2024/25 than in the prior year.

Computer Refresh Count	Planned FY 2023/24	Proposed FY 2024/25	Change
Computers Under \$1,000	801	399	-402
Computers Over \$1,000 (Shown in Capital Outlay)	137	393	256
Total Computer Refresh Count	938	792	-146

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

PROPOSED BUDGET BOOK – Page #353-354

3. Capital Outlay:

- This represents the purchase of computers, telecommunication, servers, and network equipment that meet the \$1,000 capital threshold pursuant to the IT 5-year plan.

<u>Activity</u>	<u>Amount</u>
Network Equipment	\$1,235,095
Computers	\$520,101
Servers	\$130,000
Mobile Data Terminals (MDT) for JFRD	\$338,114
Various Equipment Refresh for JSO	\$1,200,000
	<u>\$3,423,310</u>

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital outlay carryforward of \$2,678,536 for the purchase of computer equipment that has not yet been encumbered.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
RADIO EQUIPMENT REFRESH (FUND 53105)**

PROPOSED BUDGET BOOK – Page #355-356

BACKGROUND:

This internal service fund accounts for the replacement of the City’s radio equipment.

All radio equipment was slated for purchase with American Rescue Plan funding (Ordinance 2022-513) in FY 2022/23. Starting FY 2022/23, this fund will begin to be decommissioned and the residual balance will be used to fund the IT equipment refresh.

REVENUE:

1. Transfer From Fund Balance:

- This amount represents the proposed appropriation of the current cash balance within the fund that is proposed to be transferred to the Technology Equipment Refresh Fund (Fund 53104) as explained below.

EXPENDITURES:

1. Transfers to Other Funds:

- This represents the transfer to the Technology Equipment Refresh Fund (Fund 53104) to fund a portion of the IT equipment refresh.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

CAPITAL OUTLAY CARRYFORWARDS:

None.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
IT SYSTEM DEVELOPMENT (FUND 53106)**

PROPOSED BUDGET BOOK – Page #357-358

BACKGROUND:

This all-year internal service fund houses the IT system development projects for FY 2017/18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development projects related to the City of Jacksonville and various independent agencies, as applicable.

REVENUE:

1. Internal Service Revenue:

- This category includes billings to departments and agencies for IT system development projects. The decrease is due to fewer IT projects to be billed to customers in FY 2024/25.

2. Investment Pool / Interest Earnings:

- The amount represents the anticipated investment pool earnings in FY 2024/25.

3. Debt Funding: Debt Management Fund:

- This represents the amount of borrowed funds to finance various IT projects in FY 2024/25.

4. Transfers From Other Funds:

This amount represents a transfer from the Tech System Development Fund (Fund 53103) which is being closed out with the remaining cash balance being transferred to this fund.

EXPENDITURES:

1. Capital Outlay:

- The \$3,071,231 represents funding for cyber security infrastructure (\$1,998,000) and the JFRD Electronic Patient Care Reporting System (\$300,000) per the five-year ITD plan. There is also an all-years adjustment of \$773,231 related to the movement of funds between accounts within various projects.

2. Capital Outlay – Debt Funded:

- The \$7,201,699 represents development of Phase II of the Enterprise Financial and Resource Management Solution (1Cloud) (\$6,500,000) and the implementation of the Salesforce Public Sector Platform (\$735,217) per the five-year ITD plan. These amounts were offset by an all-years adjustment reducing expenditures by \$33,518.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
TECHNOLOGIES SOLUTIONS DEPARTMENT
IT SYSTEM DEVELOPMENT (FUND 53106)**

PROPOSED BUDGET BOOK – Page #357-358

3. Capitalized Internal Service:
 - This is an adjustment to move funds from the internal service capital expense account to the capital professional services account for the Enterprise Permit and Land Use Management implementation project.
4. Capitalized Internal Service – Debt Funded:
 - This amount represents \$750,000 for the development of Phase II of the Enterprise Financial and Resource Management Solution (1Cloud) per the five-year ITD plan.
5. Debt Management Fund Repayments:
 - This amount represents the anticipated FY 2024/25 interest and principal payback for loans issued for projects.
6. Transfers to Other Funds:
 - This represents a transfer out to the Solid Waste Disposal Fund (43101) of the remaining funds of the Upgrade Solid Waste Software project that is being closed out.
7. Cash Carryover:
 - This amount represents the anticipated revenue over expenditures due to timing of when departments payback this fund and when this fund pays the debt management fund back.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATIONS:

None.

Council Auditor's Office
Comparison of Approved FY 2023/24 and Proposed FY 2024/25
Five-Year IT Plans

Projects Removed / Rolled Off the Schedule

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Budget
*	JHRC	Case Management System - JHRC	FY 23/24	90,000	671,400	116,505	-	-	-	877,905
*	Citywide	Ed Ball - Radio Tower and Backup System	FY 23/24	3,652,275	1,187,400	94,331	97,255	103,378	-	5,134,639
**	Office of the Sheriff	Radio Security Enhancements	FY 23/24	-	-	3,017,763	-	-	-	3,017,763
***	Code Compliance	Lien Tracking System	FY 24/25	300,000	(300,000)	-	-	-	-	-
Total				4,042,275	1,858,800	2,928,599	97,255	103,378	-	9,030,307

* These projects were completed and/or do not need additional funding
** This project was funded with Ordinance 2023-880-E at \$1,600,000.
*** This project is being defunded and canceled in FY 24/25.

New Projects that were Added

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Budget	
JFRD	JFRD Personnel Accountability Software	FY 24/25	-	-	-	-	736,113	80,964	-	817,077	
Citywide	Salesforce Public Sector Platform Implementation	FY 24/25	1,054,030	-	735,217	1,000,000	774,706	100,000	-	3,663,953	
Citywide	Radio Tower Antenna Infrastructure Replacement	FY 24/25	-	-	-	1,093,749	876,000	776,000	-	2,745,749	
Citywide	Radios Dispatch Console Refresh	FY 24/25	-	-	-	123,742	4,314,995	1,849,283	-	6,288,020	
Total				1,054,030	-	735,217	2,217,491	6,701,814	2,806,247	-	13,514,799

Projects on the Schedule in Both Years

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Budget
JFRD	JFRD Electronic Patient Care Reporting system	FY 23/24		200,000	300,000	200,000				700,000
JFRD	JFRD Electronic Patient Care Reporting system	FY 24/25	200,000		300,000	200,000				700,000
Public Libraries	JPL Catalog and Inventory System	FY 23/24		-	400,000					400,000
Public Libraries	JPL Catalog and Inventory System	FY 24/25				400,000				400,000
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud	FY 23/24	47,993,283	-	-	-	-	-	-	47,993,283
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud	FY 24/25	47,993,283	-	-	-	-	-	-	47,993,283
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud Phase II	FY 23/24	-	4,500,000	8,000,000	1,044,560	-	-	-	13,544,560
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud Phase II	FY 24/25	4,500,000		7,250,000	3,621,188	(700,000)	-	-	14,671,188
Citywide	Enterprise Permit and Land Use Management	FY 23/24	8,916,751	-	-	-	-	-	-	8,916,751
Citywide	Enterprise Permit and Land Use Management	FY 24/25	8,902,500	-	-	-	-	-	-	8,902,500

Council Auditor's Office
Comparison of Approved FY 2023/24 and Proposed FY 2024/25
Five-Year IT Plans

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	Total Project Budget
ITD	Cyber Security Infrastructure	FY 23/24			771,950	377,902	377,902	377,902		1,905,656
ITD	Cyber Security Infrastructure	FY 24/25			1,998,000			300,000	300,000	2,598,000
Citywide	Computer, Laptop and Tablet Equipment Refresh	FY 23/24	5,853,178	834,642	1,130,000	1,130,000	1,130,000	1,130,000		11,207,820
Citywide	Computer, Laptop and Tablet Equipment Refresh	FY 24/25	6,583,690		951,463	1,130,000	1,130,000	1,130,000	1,130,000	12,055,153
ITD	Network Equipment Refresh	FY 23/24	2,951,838	424,619	425,000	425,000	425,000	425,000		5,076,457
ITD	Network Equipment Refresh	FY 24/25	3,376,457		1,235,095	500,000	500,000	500,000	500,000	6,611,552
ITD	Server Equipment Refresh	FY 23/24	2,633,840	372,144	135,000	135,000	135,000	135,000		3,545,984
ITD	Server Equipment Refresh	FY 24/25	3,003,088		135,000	135,000	135,000	135,000	135,000	3,678,088
JFRD	JFRD Mobile Data Terminal Refresh	FY 23/24	1,708,319	341,280	322,044	331,524	341,288	351,345		3,395,800
JFRD	JFRD Mobile Data Terminal Refresh	FY 24/25	2,042,999		345,264	306,050	306,050	306,050	306,050	3,612,463
JSO	Jacksonville Sheriff's Office - IT equipment refresh	FY 23/24		1,335,383	1,200,000	1,200,000	1,200,000	1,200,000		6,135,383
JSO	Jacksonville Sheriff's Office - IT equipment refresh	FY 24/25	1,335,383		1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	7,335,383
Citywide	Radio System - Interoperability Upgrade	FY 23/24			1,313,323	10,810				1,324,133
Citywide	Radio System - Interoperability Upgrade	FY 24/25				933,639	10,810			944,449
Citywide	Radio Site Expansion - Mayport Road	FY 23/24	-	-	2,884,290	47,633	-	-		2,931,923
Citywide	Radio Site Expansion - Mayport Road	FY 24/25	-	-			2,544,834	1,090,642	21,000	3,656,476
Citywide	Radio Site Expansion - Orange Picker Road	FY 23/24	-	-	-	2,884,290	50,015	-		2,934,305
Citywide	Radio Site Expansion - Orange Picker Road	FY 24/25	-	-	-			2,544,834	1,090,642	3,635,476
Citywide	Radio Site Expansion - Crystal Springs Road	FY 23/24	-	-	-	-	2,884,290	52,516		2,936,806
Citywide	Radio Site Expansion - Crystal Springs Road	FY 24/25	-	-	-			2,544,834	592,642	3,137,476
Citywide	Radio Site Expansion - Bayview Road	FY 23/24	-	-	-	-	-	2,884,290		2,884,290
Citywide	Radio Site Expansion - Bayview Road	FY 24/25	-	-	-				2,544,834	2,544,834

Below are the reasons for the significant changes:

- A. As has been done in recent years, these projects were moved back to keep the annual expense down
- B. The negative funding of \$700,000 in FY 26/27 is a decrease in operating expenditures related to no longer needing Oracle E-Business Suite (EBS).
- C. These projects will be debt funded in FY 24-25 at a total of \$7,985,217.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES
EMERGENCY RESERVE (FUND 00119)**

PROPOSED BUDGET BOOK - Page # 59-60

BACKGROUND:

This fund is the City's Emergency Reserve Fund. It was moved to a separate fund pursuant to Ordinance 2005-807-E which established section 106.106 of the Municipal Code. Ordinance 2023-870-E updated this section and changed the targeted levels for the Emergency Reserve to between 7% and 10% of the Operating Budget for the General Fund. The ordinance also transferred in an additional \$20 million from the General Fund/GSD to bring the fund balance above the 7% target.

The fund's actual cash balance as of June 30, 2024, is \$126,346,949, which is sufficient to meet the targeted level of 7% to 10%.

REVENUES:

1. Investment Pool/Interest Earnings:
 - The \$2,918,045 represents expected investment pool earnings in FY 2024/25.
2. Transfers from Other Funds:
 - There is no proposed transfer in from the General Fund/GSD. The amount transferred in FY 2023/24 was a one-time transfer from the Operating Reserve to increase the Emergency Reserve to meet the then 6% target.
3. Transfers from Fund Balance:
 - The \$125,865,139 represents the cash balance as of May 31, 2024.

EXPENDITURES:

1. Cash Carryover:
 - The \$128,783,184 represents the estimated FY 2024/25 ending cash balance.

EMPLOYEE CAP CHANGES:

There are no employees associated with this fund.

RECOMMENDATION:

None.