

OFFICE OF THE COUNCIL AUDITOR

FY 2024/2025 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Ron Salem - Chair
Terrance Freeman - Vice Chair
Raul Arias
Rory Diamond
Nick Howland
Will Lahnen
Ju'Coby Pittman



Meeting #3
August 15, 2024

**COUNCIL AUDITOR’S OFFICE
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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
TAX COLLECTOR (FUND 00193)**

PROPOSED BUDGET BOOK - Page # 341-343

BACKGROUND:

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services, and fast title services.

REVENUES:

1. Charges for Services:
 - The net increase of \$464,088 is mainly attributed to increases of \$425,000 in Tax Redemption Fees – Tax Sale and \$75,000 in Driver License Renewal Fees to better align with recent actuals.
2. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2024/25.
3. Transfers from Other Funds:
 - The decrease of \$599,977 is a decrease in the transfer from the General Fund/General Services District (00111) which is what balances revenue and expenditures in this fund. The proposed General Fund/General Services District (00111) subsidy is \$14,543,163.

EXPENDITURES:

1. Salaries:
 - The net increase of \$17,842 is mainly due to an increase of \$124,056 in part-time salaries to better align with recent actuals. This is partially offset by decreases of \$55,000 in overtime pay due to increased staffing levels in recent years that have reduced the need, \$26,941 in leave sellback based on actual current leave balances, \$16,620 in salaries based on employee turnover, and \$15,727 in special pay pensionable.
2. Salary and 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 \$221,864 is due to an increase in the contribution to the defined benefit pension fund.
4. Internal Service Charges:
 - The net decrease of \$89,941 is mainly due to decreases in Yates building maintenance costs due to a decrease in total building costs.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
TAX COLLECTOR (FUND 00193)**

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5. Insurance Costs and Premiums:
 - The decrease of \$145,309 is due to a decrease in recent claims history for general and auto liability.

6. Other Operating Expenses:
 - The increase of \$51,657 is mainly due to increases of \$37,236 in building rentals due to scheduled increases in the leases and \$23,900 in postage due to rising postage rates.

7. Capital Outlay:
 - There was \$150,000 budgeted to replace obsolete coin and currency machines in FY 2023/24.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK - Page # 337 – 339

BACKGROUND:

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites prior to an election, staffs the call center prior to an election, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the election laws of Florida.

In FY 2023/24 there were two county-wide elections (1 Presidential Preference Election and 1 Primary Election) included in the original budget. In FY 2024/25 there will be one county-wide election (1 General Presidential Election). The reduction in the number of scheduled elections impacts many of the amounts as described below. The budget is based on 160 precincts and 24 early voting locations.

REVENUE:

1. Miscellaneous Revenue:

- This revenue is related to election services being offered to candidates and private organizations such as petition verifications and record requests. The decrease of \$65,298 is due to an expected decrease in petition groups filing petitions for referendums to be placed on the ballot based on the election cycle.

EXPENDITURES:

1. Salaries:

- The net decrease of \$1,922,433 is mostly due to decreases of \$1,847,047 in part time salaries and \$184,522 in overtime salaries due to the decrease in the number of elections in FY 2024/25. The decrease is partially offset by an increase of \$111,922 in permanent and probationary salaries mainly due to the impact of employee turnover, promotions, and raises received during FY 2023/24.

2. Pension Costs:

- The net decrease of \$48,265 is mostly due to the employee turnover and less employees on the defined benefit plan.

3. Employer Provided Benefits:

- The net decrease of \$21,405 is mostly due to a decrease in Medicare taxes due to the decrease in part time salaries noted above.

4. Professional and Contractual Services:

- The decrease of \$27,183 is mainly due to a decrease in security guard service expenses due to the decrease in the number of elections in FY 2024/25.

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

PROPOSED BUDGET BOOK - Page # 337 – 339

5. Other Operating Expenses:

- The net decrease of \$377,212 is mainly due to the decrease in the number of elections in FY 2024/25. This is partially offset due to an increase in computer maintenance costs related to warranties expiring and increasing contracts.

6. Capital Outlay

- The removed amount of \$419,301 was for the purchase of 100 Expressvote units (ballot marking devices) and 16 Expressvote printers used to assist voters with disabilities to vote independently and placed into early voting sites to speed up the early voting process for all voters that was funded in FY 2023/24.

7. Contingencies

- The \$100,000 budgeted in FY 2023/24 was for polling place rentals. This cost is now included in the Other Operating Expenses section above.

FOOD AND BEVERAGES EXPENDITURE:

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$6,000	Food for Election staff on election day, Canvassing Board deliberations, and senior citizen voter education events.	Food for Election staff on election day, Canvassing Board deliberations, and senior citizen voter education events.

SERVICE LEVEL CHANGES:

In FY 2024/25 there will be one county-wide election (1 General Presidential Election). In FY 2023/24 there were two county-wide elections (1 Presidential Preference Election and 1 Primary Election) in the original budget.

EMPLOYEE CAP CHANGES:

There are no changes to the number of full-time positions. Part-time hours are proposed to decrease by 110,303 to 118,401 hours in FY 2024/25 due to the decrease in the number of elections.

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

PROPOSED BUDGET BOOK - Page # 337 – 339

RECOMMENDATION:

1. To reflect the actions of Ordinance 2024-463-E, we recommend increasing the employee cap by two, from 32 to 34 and reducing part-time hours by 4,160 within the Registration Division. This will require \$130,647 in personnel costs to be moved from part-time to full-time salary and benefits related line items.
2. We recommend transferring \$292,872 from Printing and Binding within the Elections Division to Overtime (\$49,000), Postage (\$121,853), and Other Operating Supplies (\$35,096) within the Elections Division and to Travel Expense (\$19,818), Printing and Binding (\$60,000), and Employee Training (\$7,105) within the Registration Division. This transfer is needed for the November election and capacity was created within the current year to enable this to not have an impact on the FY 24/25 budget.

These recommendation will have no impact on Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

PROPOSED BUDGET BOOK – Page # 378 - 380

BACKGROUND:

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (Fund 00192) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts. This fund has Clerk County operations and Clerk Court-related costs that are a County obligation.

Distributed to/Used For	1 st Page	Each Add'l Page	Subfund
City of Jacksonville (Clerk of Court County Related Duties)	\$ 5.00	\$ 4.00	00192 – Clerk of Court
Clerk of the Court (Public Records Modernization Trust Fund – County Related IT Needs Except Salaries)	1.00	0.50	Not Budgeted by City
Clerk of the Court (Public Records Modernization Trust Fund – Court Related IT Needs Including Salaries)	1.90	1.90	
Florida Association of Court Clerks and Comptrollers Inc.	0.10	0.10	
City of Jacksonville (Technology for State Trial Courts, State Attorney, and Public Defender)	2.00	2.00	15203 – Recording Fees Technology
	<u>\$ 10.00</u>	<u>\$ 8.50</u>	

REVENUES:

1. Charges for Services:
 - The net decrease of \$645,000 is mainly due to a decrease in recording fees of \$430,000, in document stamps revenue of \$125,000, and in tax deed related fees of \$80,000. These decreases are to better align with recent collections.
2. Investment Pool/Interest Earnings:
 - The amount of \$108,650 is the projected investment pool earnings based on anticipated interest rates for FY 2024/25.
3. Transfers from Fund Balance:
 - The transfer of \$827,376 from the fund balance is to balance the budget. The decrease of \$1,403,626 is driven by less available fund balance and moving the Clerk’s portion of courthouse complex costs to the General Fund/GSD.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

PROPOSED BUDGET BOOK – Page # 378 - 380

EXPENDITURES:

1. Salaries:
 - The net increase of \$17,986 is driven by an increase of \$30,000 in part-time salaries. This is partially offset by a decrease of \$12,264 in permanent and probationary salaries due to employee turnover.
2. Salary and 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 decrease of \$70,221 is primarily due to employee turnover.
4. Internal Service Charges:
 - The net decrease of \$1,963,503 is primarily due to the removal of \$1,683,828 in Courthouse building cost allocations. The Clerk of the Courts fund balance is no longer sufficient to cover these costs, so the allocation costs were moved to the General Fund/GSD. The net decrease is also driven by the removal of \$233,560 in ITD Replacement costs, which were for a one-time replacement of 137 computers in FY2023/24.
5. Insurance Costs and Premiums:
 - The net increase of \$9,399 is primarily driven by an increase of \$9,404 in general liability insurance costs due to recent claims history.
6. Supervision Allocation:
 - This is an allocation for the Clerk of the Courts administrative staff time paid for by the State to this fund.
7. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g., Finance and Administration, Employee Services, and City Council) as calculated by the City’s independent consulting firm.

SERVICE LEVEL CHANGES:

None

EMPLOYEE CAP CHANGES:

The authorized position cap is unchanged. Part-time hours were increased by 1,300 hours.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

PROPOSED BUDGET BOOK – Page # 378 - 380

FOOD AND BEVERAGES EXPENDITURES:

FY 24/25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$500	Food and water for staff/customers on passport fair days or during extended passport hours.	We plan to open throughout the year on Saturdays and several extended weeknight hours to offer passports outside normal business hours to make it more convenient for the public and manage increased demands for this service.

RECOMMENDATION:

None

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

PROPOSED BUDGET BOOK – Page # 376 - 377

BACKGROUND:

This budget includes the Clerk of the Courts allocated portion of the Courthouse complex building costs that can no longer be covered by Clerk of the Court's Fund due to a decrease in revenues. Pursuant to Florida Statute 29.008, the City is ultimately responsible for these costs as it is for the Court Administration, Public Defender, and State Attorney's Office.

EXPENDITURES:

1. Internal Service Charges:

- The increase of \$1,546,579 is for the Courthouse complex building cost allocations being moved from the Clerk of the Court's Fund 00192 to the General Fund. Year over year there is a net decrease of \$137,249 in allocated Courthouse building costs driven by a decrease in total costs from ITD system development, utilities, and City-wide maintenance allocation.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this fund.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK – Page # 361 - 363

BACKGROUND:

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

EXPENDITURES:

1. Salaries
 - The increase of \$6,875 is driven by an increase in permanent and probationary salaries due to employee turnover.
2. Employer Provided Benefits
 - The decrease of \$7,894 is due to employee turnover and health plan election changes by new employees.
3. Internal Service Charges
 - The decrease of \$575,476 is primarily due to a decrease of \$713,186 in allocated Courthouse building costs, which is caused by one-time costs related to building computer system upgrades in FY 23/24, reduced utility costs and more of the costs being allocated to the Court Cost Courthouse Trust Fund (15202) based on available revenue in that fund. This is partially offset by an increase of \$ 111,374 in computer system maintenance and security costs, which is due to an increase in IT service charges for directory services, internet, and desktop support.
4. Insurance Costs and Premiums
 - The decrease of \$2,367 is mainly due to a decrease in recent claim experience.
5. Other Operating Expenses
 - The net decrease of \$11,375 is primarily due to the removal of \$34,375 in one-time enhancements from FY2023/24. This decrease was partially offset by the addition of annual costs of \$30,000 associated with the Evolv security system. Please see Recommendation 1.
6. Capital Outlay
 - The increase of \$28,119 is partially due to the addition of \$3,878 in one-time installation costs associated with the Evolv security system. The remaining increase of \$24,241 is for one-time installation costs associated with the Duval County Courthouse Door Lockdown Project, which includes lock-down maglocks for the courthouse atrium area.

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

PROPOSED BUDGET BOOK – Page # 361 - 363

7. Debt Management Fund Repayments

- The \$ 91,500 represents repayment of the funds borrowed to purchase the audio/visual equipment in the Courthouse Complex.

FOOD AND BEVERAGES EXPENDITURES:

FY 24/25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 1,500	Conferences and meetings hosted by the Chief Judge of the Fourth Circuit for distinguished guest of the Judiciary.	To enhance relationships and knowledge between circuit, Appeal and Supreme Courts

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 Health & Human Services	SAMHSA Adult Drug Court Enhancement Program 9/30/23 - 9/29/28	2023-866-E Grant will expand the substance and use disorder (SUD) treatment and recovery support services of the program.	\$399,353	\$0	\$0	0	0

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

We recommend that the \$30,000 for annual costs associated with the Evolv security system be removed as it has already been included in the FY2024/25 budget for JSO. This would positively impact Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
COURTS
COURT COST COURTHOUSE TRUST (FUND 15202)**

PROPOSED BUDGET BOOK – Page # 364 - 365

BACKGROUND:

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

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

REVENUE:

1. Charges for Services:
 - This amount reflects the anticipated court facilities surcharge revenue of \$2,866,054. The prior year amount was reduced due to an all years adjustment. This revenue is expected to be relatively flat.
2. Investment Pool / Interest Earnings
 - This represents expected investment pool earnings in FY2024/25.

EXPENDITURES:

1. Internal Service Charges:
 - The costs for maintaining the courthouse complex reside in the public buildings internal service fund and part of the cost is allocated to this fund via an internal service charge. This fund covers the debt service below with the remaining being utilized to cover maintenance costs. The rest of the maintenance costs of the courthouse complex attributable to the Courts are billed to General Fund / General Services District (Fund 00111).
2. Debt Service:
 - This amount represents the FY2024/25 debt service costs associated with the portion of the courthouse funded by this fund. (Note – The prior year amount was reduced due to using excess budgetary capacity to cover part of the interest cost).

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
COURTS
TEEN COURT PROGRAMS TRUST (FUND 15204)**

PROPOSED BUDGET BOOK – Page # 366 - 368

BACKGROUND:

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

REVENUE:

1. Charges for Services:
 - This amount reflects the revenue anticipated to be received from the \$3 fee.
2. Transfers from Other Funds:
 - This \$153,995 is a transfer from the General Fund / General Services District. \$55,000 is for the Neighborhood Accountability Board and an additional \$98,995 is to help balance the budget.
3. Transfers from Fund Balance:
 - This \$66,674 transfer is used to balance the budget.

EXPENDITURES:

1. Internal Service Charges:
 - The decrease of \$2,047 is due to a slight decrease in computer systems and security charges.
2. Professional and Contractual Services:
 - This amount primarily includes \$55,000 for the Neighborhood Accountability Board and \$43,750 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

Court Costs \$65 Fee FS: 939.185

SUBFUND -- 15213

	FY 23-24	FY 24-25	CHANGE FROM PR YR	
	ADOPTED	PROPOSED	PERCENT	DOLLAR
REVENUE				
COURTS				
Charges for Services	\$ 491,556	\$ 484,275	(1.5%)	\$ (7,281)
Miscellaneous Revenue	24,000	33,000	37.5%	9,000
	<u>\$ 515,556</u>	<u>\$ 517,275</u>	0.3%	<u>\$ 1,719</u>
Finance				
Charges for Services	\$ 163,852	\$ 161,425	(1.5%)	\$ (2,427)
	<u>\$ 163,852</u>	<u>\$ 161,425</u>	(1.5%)	<u>\$ (2,427)</u>
Jax Citywide Activities				
Investment Pool / Interest Earnings	\$ 4,052	\$ 18,845	365%	\$ 14,793
Transfers from other funds	1,629,546	483,701	-70.3%	(1,145,845)
	<u>\$ 1,633,598</u>	<u>\$ 502,546</u>	(69.2%)	<u>\$ (1,131,052)</u>
TOTAL REVENUE	<u>\$ 2,313,006</u>	<u>\$ 1,181,246</u>	(48.9%)	<u>\$ (1,131,760)</u>
EXPENDITURES				
Courts				
Salaries	\$ 373,644	\$ 445,461	19.2%	\$ 71,817
Salaries & Benefits Lapse	-	(96,022)		(96,022)
Pension Costs	88,502	109,995	24.3%	21,493
Employer Provided Benefits	76,403	91,942	20.3%	15,539
Internal Service Charges	18,980	16,215	(14.6%)	(2,765)
Insurance Costs and Premiums	1,723	1,988	15.4%	265
Professional and Contractual Services	280,635	250,000	(10.9%)	(30,635)
Other Operating Expenses	109,492	100,242	(8.4%)	(9,250)
Library Materials	119,155	100,000	(16.1%)	(19,155)
	<u>\$ 1,068,534</u>	<u>\$ 1,019,821</u>	(4.6%)	<u>\$ (48,713)</u>
Finance				
Other Operating Expenses	\$ 163,852	\$ 161,425	(1.5%)	\$ (2,427)
Grants, Aids & Contributions	1,080,620	-	-100.0%	(1,080,620)
	<u>\$ 1,244,472</u>	<u>\$ 161,425</u>	(87.0%)	<u>\$ (1,083,047)</u>
TOTAL EXPENDITURES	<u>\$ 2,313,006</u>	<u>\$ 1,181,246</u>	-48.9%	<u>\$ (1,131,760)</u>

AUTHORIZED POSITION CAP

	FY 23-24	FY 24-25	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	0	0	0

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
COURTS
COURT COSTS \$65 FEE (FUND 15213)**

PROPOSED BUDGET BOOK – Page # 369 - 371

BACKGROUND:

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

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

REVENUE:

Courts

1. Charges for Services:
 - The decrease of \$7,281 is to better align with current collections. This represents three-fourths of the \$65 fee.
2. Miscellaneous Revenue:
 - The amount of \$33,000 is revenue received by the Duval County Library for copier services for the public and Continuing Learning Education seminars for lawyers. The increase of \$9,000 is based on current collections.

Finance

3. Charges for Services:
 - The decrease of \$2,427 is to better align with current collections. This represents one-fourth of the \$65 fee that is sent to Jacksonville Area Legal Aid (JALA).

Jax Citywide Activities

4. Investment Pool / Interest Earnings:
 - This amount represents anticipated interest earnings for FY 2024/25. The increase of \$14,793 is to better align with recent allocations.
5. Transfers from Other Funds:
 - This \$483,701 represents a transfer from the General Fund / General Services District (Fund 00111) to balance the budget.

EXPENDITURES:

Courts

1. Salaries:
 - The increase of \$71,817 is mainly due to funding two positions which were previously unfunded in FY2023/24.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
COURTS
COURT COSTS \$65 FEE (FUND 15213)**

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2. Salaries & Benefits Lapse
 - The amount of \$96,022 offsets the increased budget in Salaries, Pension Costs, and Employer Provided Benefits associated with funding the two positions.
3. Pension Costs:
 - The increase of \$21,493 is mainly due to funding the two positions as noted above as well as the impact of the increase in the required contribution to the defined benefit plan.
4. Employer Provided Benefits:
 - The increase of \$15,539 is mainly due to funding the two positions as noted above.
5. Professional and Contractual Services:
 - The decrease of \$30,635 is mainly to better align with recent actual costs associated with contract vendor attorneys.
6. Library Materials:
 - The decrease of \$19,155 is to better align with recent actual costs for books and materials.

Finance - Jacksonville Area Legal Aid

7. Other Operating Expenses
 - This amount of \$161,425 represents one-fourth of the \$65 fee, which is decreasing due to the decrease in the \$65 fee. This line is designated for legal aid and is distributed to Jacksonville Legal Aid (JALA).
8. Grants, Aids & Contributions
 - The decrease of \$1,080,620 is due to the removal of additional funding that was granted to Jacksonville Legal Aid (JALA) in FY2023/24. This removes the additional funding provided in FY 2023/24 of:
 - \$66,000 to keep JALA funding flat based on prior reductions in the revenue,
 - \$270,148 to bring the budget up to \$500,000, and
 - \$744,472 provided by City Council during the Budget wrap-up for affordable housing initiatives.

SERVICE LEVEL CHANGES:

There is a reduction of over \$1 million in proposed funding for Jacksonville Area Legal Aid that flowed from the General Fund/GSD through this fund.

EMPLOYEE CAP CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
COURTS
COURT COSTS \$65 FEE (FUND 15213)**

PROPOSED BUDGET BOOK – Page # 369 - 371

RECOMMENDATION:

None.

Recording Fees Technology

SUBFUND -- 15203	FY 23-24	FY 24-25	CHANGE FROM PR YR	
	ADOPTED	REQUESTED	PERCENT	DOLLAR
REVENUE				
Courts				
Charges for Services	\$ 1,449,215	\$ 1,363,443	(5.9%)	\$ (85,772)
	\$ 1,449,215	\$ 1,363,443	(5.9%)	\$ (85,772)
Jax Citywide Activities				
Investment Pool / Interest Earnings	\$ 27,012	\$ 20,667	(23.5%)	\$ (6,345)
Transfers from Fund Balance	298,088	0	(100.0%)	(298,088)
Transfer from General Fund/GSD	0	231,541	N/A	231,541
	\$ 325,100	\$ 252,208	(22.4%)	\$ (72,892)
TOTAL REVENUE	\$ 1,774,315	\$ 1,615,651	-8.9%	\$ (158,664)
EXPENDITURES				
Courts				
Internal Service Charges	\$ 178,042	\$ 184,899	3.9%	\$ 6,857
Professional and Contractual Services	80,000	180,000	125.0%	100,000
Other Operating Expenses	146,017	156,017	6.8%	10,000
Capital Outlay	152,600	600	(99.6%)	(152,000)
	\$ 556,659	\$ 521,516	(6.3%)	\$ (35,143)
Office of State's Attorney				
Internal Service Charges	\$ 287,683	\$ 305,615	6.2%	\$ 17,932
Professional and Contractual Services	120,000	100,000	(16.7%)	(20,000)
Other Operating Expenses	61,444	49,654	(19.2%)	\$ (11,790)
Capital Outlay	150,000	120,000	(20.0%)	(30,000)
	\$ 619,127	\$ 575,269	(7.1%)	\$ (43,858)
Public Defender's				
Internal Service Charges	\$ 13,079	\$ 13,655	4.4%	\$ 576
Professional and Contractual Services	\$ 99,000	\$ 15,000	(84.8%)	(84,000)
Other Operating Expenses	476,450	490,210	2.9%	13,760
Capital Outlay	10,000	1	(100.0%)	(9,999)
	\$ 598,529	\$ 518,866	(13.3%)	\$ (79,663)
TOTAL EXPENDITURES	\$ 1,774,315	\$ 1,615,651	-8.9%	\$ (158,664)

AUTHORIZED POSITION CAP	FY 23-24	FY 24-25	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
JUDICIAL – VARIOUS
RECORDING FEES TECHNOLOGY (FUND 15203)**

PROPOSED BUDGET BOOK – Page # –N/A

BACKGROUND:

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

Note – The below information is based on the summary page provided in the handout and the requested amounts for the three agencies, rather than the information contained in the budget book.

REVENUES:

Courts

1. Charges for Services
 - This revenue is from the \$2 recording fee based on recent actuals. This revenue is tied to the recording of deeds and mortgages. The decrease of \$85,772 is to be more consistent with the current trend.

Jax Citywide Activities

2. Investment Pool / Interest Earnings
 - This amount represents anticipated interest earnings for FY 2024/25. The decrease is due to the fund balance being utilized within FY 2023/24.
3. Transfers from Fund Balance
 - The decrease of \$298,088 is due to there being no anticipated fund balance available for appropriation.
4. Transfers from General Fund/GSD
 - The transfer from General Fund/GSD of \$231,541 is to balance the requested budget.

EXPENDITURES:

Courts

1. Internal Service Charges
 - The increase of \$6,857 is due to increases in computer system maintenance and security costs, which is due to an increase in computer systems maintenance and security for Citrix and virtual servers.
2. Professional and Contractual Services
 - The increase of \$100,000 is mainly due to software development to increase online access document service capabilities for self-represented litigants and to complete a scheduling application used for video conferencing at the Duval County Jail.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
JUDICIAL – VARIOUS
RECORDING FEES TECHNOLOGY (FUND 15203)**

PROPOSED BUDGET BOOK – Page # –N/A

3. Capital Outlay

- The reduction is due to a proposed piece of legislation that will cover the capital needs for FY 24/25.

Office of State’s Attorney

1. Internal Service Charges

- The increase of \$17,932 is due to increases in computer system maintenance and security costs, which is due to an increase in IT service charges for Citrix, application maintenance, and the State Attorney’s Case Management System.

2. Capital Outlay

- This amount is used to purchase computers and tablets pursuant to the MOU signed for FY2024-25.

Public Defender

1. Professional and Contractual Services

- This decrease is based on the request from the Public Defender’s Office and where items are planned to be paid from.

2. Other Operating Expenses

- This amount is used primarily for annual repair and maintenance costs related to technology.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this fund.

DEPARTMENT REQUEST:

The three parties are requesting approval of the above amounts based on a proposal to have \$380,000 in costs be covered based on a separate piece of legislation. All expenditure amounts were agreed to by the three parties. If the above request is approved, this would have a negative impact of \$231,541 on Special Council Contingency.

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

PROPOSED BUDGET BOOK – Page # 372 - 373

BACKGROUND

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

EXPENDITURES

1. Internal Service Charges:

- The net increase of \$80,955 is primarily due to an increase in computer system maintenance and security costs, which is due to an increase in IT service charges for directory services, internet, and desktop support.

2. Other Operating Expenses:

- This consists of parking costs for 11 parking spots in the Library Garage that are used for parking fleet vehicles that are driven by investigators and 25 parking placards for on-street parking that are used by the investigators, as well as by the attorneys for business purposes only that are paid for by the City.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK – Page # 374 - 375

BACKGROUND

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

EXPENDITURES

1. Internal Service Charges:

- The net increase of \$90,765 is driven by an increase in computer system maintenance and security costs, which is due to an increase in IT service charges for directory services and internet.

2. Other Operating Expenses:

- This \$8,000 consists of operational expenses such as water delivery, file management, and wireless services.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK – Page # 171 - 172

BACKGROUND:

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

EXPENDITURES:

1. Salaries:
 - The decrease of \$38,866 is due to employee turnover.

2. Pension Costs:
 - The increase of \$107,287 is due to an increase in the required contribution to the pension plan.

3. Internal Service Charges:
 - The net increase of \$26,787 is primarily for the replacement of twenty computers.

4. Other Operating Expenses:
 - The increase of \$50,661 is primarily due to an increase of \$50,000 for advertising and promotion for an awareness marketing campaign to connect veterans and active military with the City’s veteran services. This was included in the Mayor’s Task Force (Ordinance 2023-807-E).

5. Grants, Aids & Contributions:
 - This category consists of the cost for the Active Military Combat Duty Grant Program, which provides assistance for the families and homes of qualified military personnel that have served in combat duty.

FOOD AND BEVERAGE EXPENDITURES:

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$200	Working Lunch Meetings with Base Commanding Officers.	Serves approximately 20 attendees each at the Quarterly Area Base Commanding Officers Luncheons.
\$200	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 3,000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.

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

PROPOSED BUDGET BOOK – Page # 171 - 172

SCHEDULE B1 GRANTS:

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

\$3,310,100 \$0 \$0 3 0

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Commerce	Defense Infrastructure Grant - Florida Defense Alliance 07/1/23-06/30/26	Agreement #S0229 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$2,580,100	\$0	\$0	0	0
Department of Commerce	Defense Infrastructure Grant - Florida Defense Support Task Force 07/1/23-06/30/26	Agreement #S0237 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Department of Commerce	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$100,000	\$0	\$0	0	0
Jacksonville Jaguar Foundation	Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$100,000	\$0	\$0	3	0
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
United Way Worldwide	United Way Worldwide Veterans - Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to \$500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	\$20,000	\$0	\$0	0	0

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

PROPOSED BUDGET BOOK – Page # 171 - 172

B1b – Schedule of Continuation Grants/Programs with a City Match

\$272,000 \$30,000 \$0 \$30,000 \$0 3 1,040

Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training and placement, and financial support for job certifications, uniforms, and tools. Transitional housing assistance and social supports to homeless Veterans is provided along with on-going support and case management to assure job retention	\$272,000	\$30,000	\$0	\$30,000	\$0	3	1,040

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

1. We recommend a correction to the Food and Beverages Schedule to update the language which was left out of one column. The table above reflects the change and there is no impact to Special Council Contingency.
2. We recommend a correction to Schedule B1a to remove a duplicative Defense Infrastructure Grant - Florida Defense Alliance and then increase the amount listed from \$500,000 to \$2,580,100 for original one. The table above reflects the change and there is no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

	FY 23-24 ADOPTED	FY 24-25 PROPOSED	Change From Prior Year	
			%	DOLLARS
REVENUES				
Charges for Services	\$ 327,250	\$ 312,500	-4.5%	\$ -14,750
Miscellaneous Revenue	527,875	479,250	-9.2%	-48,625
Investment Pool / Interest Earnings	0	0	0.0%	0
TOTAL REVENUES	\$ 855,125	\$ 791,750	-7.4%	\$ -63,375
EXPENDITURES				
Salaries	\$ 16,922,605	\$ 17,153,615	1.4%	\$ 231,010
Pension Costs	3,798,446	4,177,061	10.0%	\$ 378,615
Employer Provided Benefits	2,713,884	2,744,542	1.1%	\$ 30,658
Internal Service Charges	10,719,706	11,373,971	6.1%	\$ 654,265
Insurance Costs and Premiums - Allocations	1,458,391	1,503,012	3.1%	\$ 44,621
Professional and Contractual Services	9,574,967	9,729,651	1.6%	\$ 154,684
Other Operating Expenses	6,923,390	7,228,831	4.4%	\$ 305,441
Capital Outlay	3	3	0.0%	\$ 0
Grants, Aids & Contributions	3,058,132	3,058,132	0.0%	\$ 0
Contingencies	0	600,000	N/A	\$ 600,000
Other Uses	0	0	0.0%	\$ 0
TOTAL EXPENDITURES	\$ 55,169,524	\$ 57,568,818	4.3%	\$ 2,399,294

AUTHORIZED POSITION CAP	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	255	255	0
Part-Time Hours	299,690	304,890	5,200

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

BACKGROUND:

The Parks, Recreation and Community Services Department is comprised of six divisions: Disabled Services, Natural and Marine Resources, Office of the Director, Recreation and Community Programming, Senior Services, and Social Services. As part of the Mayor's Reorganization of the Executive Branch pursuant to Ordinance 2024-175-E, the Sports and Entertainment Division was moved out of the Department to become the Office of Sports and Entertainment.

REVENUE:

1. Charges for Services:
 - The \$312,500 includes revenue from organized events, tennis lessons, summer camps, and docks.
2. Miscellaneous Revenue:
 - The \$479,250 includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges.

EXPENDITURES:

1. Salaries:
 - The net increase of \$231,010 is mainly due to an increase of \$185,915 in part-time salaries as part of a planned pool expansion consistent with Mayor's Task Force funding including in Ordinance 2024-807-E. There was also an increase of \$68,888 in permanent and probationary salaries for merit increases and promotions partially offset by employee turnover.
2. Pension Costs:
 - The increase of \$378,615 is due to an increase in the required contribution to the defined benefit pension plan.
3. Employer Provided Benefits:
 - The net increase of \$30,658 is primarily due to an increase in Group Hospitalization Insurance caused by employee election changes for the health plans.
4. Internal Service Charges:
 - The net increase of \$654,265 is due to the following increases:
 - \$392,499 in building maintenance due to an increase in the allocation to the Department based on maintenance costs being allocated to specific buildings that are not multi-tenant.
 - \$200,581 in computer systems maintenance and security due to an increase in charges including directory services, internet system, and WAN circuits.
 - \$191,938 in ITD replacements for computer refresh

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

- \$124,514 in vehicle replacement due to an increase in vehicles purchased in recent years
- \$48,532 in fleet fuel costs due to a higher projection of fuel per gallon.

These increases are partially offset by a decrease of \$312,107 in utilities due to an overall decrease in costs.

Here is a summary of Department vehicles proposed to be replaced in FY 2024/25.

FY 2024/25 Parks Vehicle Replacement Summary						
Unit Description	Number of Units to be Purchased	Price per Vehicle	Total Expected Cost	Average Monthly Use in FY 2024/25	Fleet Replacement Allocation in FY 2024/25 (Partial Year)	Fleet Replacement Allocation (Full Year)
Packer	3	\$ 160,000	\$ 480,000	0	\$ -	\$ 97,225
Tractor - Loader	2	\$ 107,500	\$ 215,000	2	\$ 10,128	\$ 43,549
Trash / Dump Truck	1	\$ 150,000	\$ 150,000	0	\$ -	\$ 30,383
Pickup Truck	2	\$ 70,000	\$ 140,000	0	\$ -	\$ 28,357
Van / Box Truck	1	\$ 50,000	\$ 50,000	0	\$ -	\$ 10,128
Trailer	2	\$ 18,500	\$ 37,000	6	\$ 3,747	\$ 7,494
Total	11		\$ 1,072,000		\$ 13,875	\$ 217,136

5. Insurance Costs and Premiums – Allocations:

- The increase of \$44,621 is driven by an increase in general liability insurance which is based on recent claims experience of this area.

6. Professional and Contractual Services:

- The increase of \$154,684 is mostly driven by increases in security guard services due to contractual increases and adding security at Lonnie Miller Park, Friendship Fountain, and Riverside Skate Park. There is an offset of removing \$150,000 in funding provided for victim services during the FY 2023/24 budget wrap-up as part of the City Council’s Strategic Priorities.

7. Other Operating Expenses:

- The increase of \$305,441 is primarily due to a recurring enhancement for emergency shelter assistance. This increase brings the annual appropriation up to \$1,675,000 shelter and utility assistance.

8. Grants, Aids & Contributions:

- The \$3,058,132 represents the City’s match for the Jacksonville Senior Service Program, which includes an overmatch of \$2,922,481.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

9. Contingencies:

- This is the contingency of \$600,000 for contractual services to provide maintenance and programming for the James Weldon Johnson Park. This is not an increase.

DIVISION CHANGES:

Parks & Recreation Division Expenses	2023/24 Adopted	2024/25 Proposed	\$ Change from FY 24	% Change from FY 24
Recreation and Community Programming	\$ 30,920,241	\$ 32,435,706	\$ 1,515,465	4.9% A
Disabled Services	\$ 815,398	\$ 853,327	\$ 37,929	4.7%
Natural and Marine Resources	\$ 2,411,878	\$ 2,442,408	\$ 30,530	1.3%
Office of the Director	\$ 3,427,548	\$ 3,818,343	\$ 390,795	11.4% B
Senior Services	\$ 6,579,306	\$ 6,806,011	\$ 226,705	3.4% C
Social Services	\$ 11,015,153	\$ 11,213,023	\$ 197,870	1.8% D
Department Total	\$ 55,169,524	\$ 57,568,818	\$ 2,399,294	4.3%

A. For Recreation and Community Programming the net increase of \$1,515,465 is driven by the following increases:

- \$600,000 in contingency related to contractual services to provide maintenance and programming for the James Weldon Johnson Park. This contingency was not shown here last year. Overall, the amount is the same as FY 23/24.
- \$531,783 in personnel costs mainly due to the additional funding for part-time salaries for the pools and the increase in the required contribution to the defined benefit pension plan.
- \$230,940 net increase in internal service allocations due to the following increases:
 - \$190,873 in building maintenance caused to charging the specific locations better.
 - \$107,962 in vehicle replacement due to an increase in the number of vehicles replaced in recent years.
 - \$104,479 in computer systems maintenance and security due to an increase in various IT service charges including directory services, internet system, and WAN circuits.
 - \$91,690 in computer replacements.

The above increases were offset partially by a decrease of \$272,472 in the allocation for utilities due to an overall decrease in costs.

- \$195,570 in professional and contractual services mainly due to contractual increases in security guard services and the addition of security at Lonnie Miller Park, Friendship Fountain, and Riverside Skate Park.

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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

- B. For the Office of the Director the net increase of \$390,795 is mainly due to the following increases:
- \$151,460 in internal service charges due to various changes including:
 - \$57,405 in building maintenance caused by charging the specific locations better.
 - \$31,162 in computer replacements
 - \$26,257 in costs for the Ed Ball Building due to a capital project connecting the building to chilled water
 - \$19,845 in OGC legal costs based on recent usage
 - \$13,654 in computer systems maintenance and security costs
 - \$110,405 in general and auto liability insurance based on recent claim experience.
 - \$76,923 in personnel costs due employee election changes in Group Hospitalization Insurance and an increase in the required contribution to the defined benefit pension plan.
 - \$56,799 in professional and contractual services due to a projected increase in salaries and benefits related to the agreement with the University of Florida for the Duval County Extension Program.
- C. For Senior Services the net increase of \$226,705 is driven by the following increases:
- \$195,277 in internal service charges due to various changes including
 - \$117,985 in building maintenance caused to charging the specific locations better.
 - \$55,406 for computer replacements
 - \$50,951 in computer system and maintenance chargesThese increases are offset by a decrease of \$29,143 in utilities due to a decrease in overall costs.
 - \$39,484 in personnel costs mainly due to an increase in the required contribution to the defined benefit pension plan.
- D. For Social Services the net increase of \$197,870 is driven by the additional \$300,000 in funding for emergency shelter. This was slightly offset by the removal of \$150,000 provided for victim services during the budget wrap-up process in FY 2023/24.

(Continues on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 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

			\$10,057,703	\$0	\$0	7	832
			2024-504-E Schedule of Continuation Grants				
Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
State Department of Elder Affairs/Elder Source	Emergency Home Energy Assistance Program For Elders - EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$157,703	\$0	\$0	1	0
Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant Ends Feb 2025	\$2,000,000	\$0	\$0	1	0
Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,500,000	\$0	\$0	5	832
Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0
Department of Justice	JAX Victim Services Grant	2023-026-E: Funding for crime victims who are disabled, deaf, hard of hearing, limited English proficient, blind, and/or visually impaired, to remove barriers in reporting crimes and accessing supportive services when harmed.	\$400,000	\$0	\$0	0	0
Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of domestic violence, sexual assault, stalking and human trafficking who are homeless due to their victimization.	\$450,000	\$0	\$0	0	0

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**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

B1b – Schedule of Continuation Grants/Programs with a City Match

			\$3,215,851	\$267,013	\$3,297,154	\$3,564,167	\$98,349	68	7,800
			2024-504-E Schedule of Continuation Grants						
Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Americorps Seniors	Senior Companion Program	Program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$226,602	\$22,660	\$41,849	\$64,509	\$0	1	0
Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$76,549	\$7,655	\$187,345	\$195,000	\$0	3	1,300
Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors (age 55+) to tutor and mentor at risk and special needs children.	\$418,335	\$7,135	\$64,215	\$71,350	\$22,884	3	1,300
State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP	Provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,753,805	\$135,651	\$2,922,481	\$3,058,132	\$0	56	5,200
State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP: ARPA	To prepare for and respond to coronavirus by providing supportive services, nutrition services, preventative health services, for family caregivers giving preference to older individual (age 60 and older) with greatest economic and social need.	\$332,230	\$83,057	\$0	\$83,057	\$0	0	0
State Department of Elder Affairs/Elder Source	Respite for Elders Living Everyday Families - RELIEF Program	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver/families.	\$108,330	\$10,855	\$6,645	\$17,500	\$0	1	0
DOJ / Office of the Florida Attorney General	Victims of Crime Act - VOCA	Information and Referrals for Crime Victims.	\$300,000	\$0	\$74,619	\$74,619	\$75,465	4	0

(Continued on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

FOOD AND BEVERAGES EXPENDITURES:

Note the below schedule includes grant related items (i.e., not all in the General Fund/GSD)

\$ 173,060

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
1,500	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth	Items are used in educational programming for teaching purposes. These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and MyPlate to establish eating patterns, manage resources and reduce the risk of certain chronic disease
900	B1b Senior Companion Program: Recognition/training for Senior Companion Program	DOEA/ElderSource requires that volunteers are recognized for their services to the program.
1,000	Food for Council on Elder Affairs Senior Volunteer Awards Program	Recognizes and rewards Seniors for their Volunteer Services and activities in the Community
2,000	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings to receive updates from their elected officials.	For 700 plus seniors throughout the community invited to meetings including those at Senior Centers, Senior residences, church groups and neighborhood associations.
3,000	B1b Foster Grandparent Program of Duval County: Recognition/training for Foster Grandparent Program	The Corporation for National & Community Services, funder for the Adult Services Division’s Foster Grandparent Program, require senior volunteers be recognized for their service to the program.
1,410	B1b RELIEF Project (Respite for Elders Living Everyday Families): Recognition/Training for RELIEF Program	The funder requires that volunteers are recognized for their services to the program. Volunteers are recognized for their hours of service to the program.
1,000	B1b Retired and Senior Volunteer Program: RSVP Advisory Council Appreciation Luncheon for Advisory council Volunteers	RSVP Advisory Council Volunteers represent and support the program in the community and are responsible for raising funds for the Annual RSVP Volunteer Recognition Event.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
1,450	B1b Retired and Senior Volunteer Program: Lunch and drinks are provided for RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading classrooms to pre-k and kindergarten children from low income families.
1,450	B1b Retired and Senior Volunteer Program: Lunch and drinks are provided for RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading classrooms to pre-k and kindergarten children from low income families.
2,050	B1b Retired and Senior Volunteer Program: Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.	Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.
4,000	Council on Elder Affairs for events such as Senior of the Year Luncheon	Senior of The Year Ceremony provides food and recognition of seniors providing community service benefiting the senior population
35,000	B1b Jacksonville Senior Service Program (JSSP): Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
55,000	B1b Jacksonville Senior Service Program (JSSP): Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
15,000	Disability Expo	Allows individuals with disabilities access and information to the unique services and resources offered by City of Jacksonville Departments/Divisions and local organizations at an one (1) day event hosted by City of Jacksonville-Disabled Services Division.
5,000	Annual Spirit of the ADA at the Parks	National Disability Awareness and the signing of the American with Disability Act
300	Mayor's Disability Council	Annual Training which includes implementing new initiatives that improve access to persons with disabilities

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
1,000	Disabled Parking Enforcement Program	Quarterly education training regarding current and new disabled parking laws for the Disabled Parking Enforcement Auxiliary Officers.
1,000	Disabled Parking Enforcement Program	Quarterly education training regarding current and new disabled parking laws for the Disabled Parking Enforcement Auxiliary Officers.
8,000	Annual ADA, Hiring Abilities, Job Fair, and Technology Symposium	Educational symposiums with specific tracks dedicated to the American's with Disabilities Act, which provided continuing education credits for architects, contractors, and human resources professionals and training to improve hiring among persons with disabilities.
13,750	Jacksonville Jumbo Shrimp, Sharks and other disability related events	Provides admission and food for over 1000 individuals and families with disabilities who would not usually have finance to attend these events.
5,000	B1a Ryan White Part A: Ryan White Care Act grant	Provide food for clients and contracted agencies that attend public meetings or events related to the grant program.
500	SNL Nutrition program	Food for annual special events
7,600	SNL snacks	Snacks for SNL
125	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
50	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
100	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
200	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program such as tumbling and art.
125	Senior Time Out Program	Bi-weekly social time for neighborhood seniors
500	Joseph Lee Day	Summer playday for approximately 500 kids
500	Annual special events	Food for annual special events

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION AND COMMUNITY SERVICES
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
7,000	After school & summer program	Snacks for summer & after school programs

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The employee cap will remain at 255 positions. Part-time hours are increasing by 5,200 hours for Senior Programming, bringing the total number of hours to 304,890.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
HUGUENOT PARK (FUND 11301)**

PROPOSED BUDGET BOOK – Page # 272 - 274

BACKGROUND:

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is governed by Ordinance Code Section 111.126. This trust fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges, and concession commissions, as well as a subsidy from the General Fund/General Services District (Fund 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

REVENUE:

1. Charges for Services:
 - This line represents entrance fees, annual passes and camper rental revenues.
2. Transfers from Other Funds:
 - The transfer from the General Fund/GSD of \$320,115 is to balance the fund.

EXPENDITURES:

1. Salaries:
 - The increase of \$9,481 is mainly due to staff turnover.
2. Salary & Benefit Lapse:
 - This is the estimated salary and benefit lapse based on average turnover and estimated number of vacancies in FY 2024/25.
3. Pension Costs:
 - The increase of \$3,499 is primarily due to an increase in the required contribution to the pension plan and the impact of employee turnover.
4. Employer Provided Benefits:
 - The decrease of \$7,607 is primarily due to health plan election changes made by employees.
5. Internal Service Charges:
 - The increase of \$20,227 is mainly due to an increase of \$12,985 for building maintenance driven by a change to how city-wide maintenance is allocated, an increase of \$3,477 for four replacement computers, and an increase of \$2,175 for fleet oil, parts, and gas based on actual usage.
6. Insurance Costs and Premiums – Allocations:
 - The decrease of \$1,226 is primarily due to a decrease of \$1,129 in general liability insurance based on a decrease in recent claims for this area.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
HUGUENOT PARK (FUND 11301)**

PROPOSED BUDGET BOOK – Page # 272 - 274

7. Indirect Cost:

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

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
KATHRYN A. HANNA PARK (FUND 11302)**

PROPOSED BUDGET BOOK – Page # 275 - 277

BACKGROUND:

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

REVENUE:

1. Charges for Services
 - This represents the entrance fees, annual passes, and camper rental revenues.
2. Miscellaneous Revenue
 - This represents rentals and concessions income.
3. Investment Pool / Interest Earnings
 - The increase of \$25,243 is consistent with expected interest earnings.

EXPENDITURES:

1. Salaries
 - The increase of \$4,760 is mainly due to employee turnover.
2. Pension Costs
 - The increase of \$12,437 is mainly due to an increase in the required contribution to the defined benefit pension plan.
3. Employer Provided Benefits
 - The decrease of \$8,936 is mainly due to health plan election changes by employees.
4. Internal Service Charges
 - The increase of \$34,702 is mainly due to an increase of \$21,415 for building maintenance driven by better allocating maintenance costs to single occupant buildings and an increase of \$10,921 for vehicle replacement during FY2023/24 where the full year is impacting this year's budget.
5. Insurance Costs and Premiums
 - The decrease of \$20,251 is mainly due to a decrease in general liability insurance based on recent claims experience.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
KATHRYN A. HANNA PARK (FUND 11302)**

PROPOSED BUDGET BOOK – Page # 275 - 277

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.

7. Transfers to Other Funds

- The transfer of \$292,601 is for a capital improvement project for a parking lot at Hanna Park. We will have a recommendation to fully fund the remaining portion of the project (\$467,399) from fund balance during the Capital Improvement Project budget review.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
FLORIDA BOATER IMPROVEMENT PROGRAM (FUND 11306)**

PROPOSED BUDGET BOOK – Page # 278-279

BACKGROUND:

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

REVENUES:

1. Charges for Services:
 - The amount of \$110,000 represents the anticipated FY 2024/25 revenue for boat registration fees based on current actuals.

EXPENDITURES:

1. Professional and Contractual Services:
 - The \$110,000 will be utilized for repairs of city-owned boat ramps or other allowable activities.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this subfund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION & COMMUNITY SERVICES
CECIL FIELD COMMERCE CENTER (FUND 11308)**

PROPOSED BUDGET BOOK - Page # 280 - 281

BACKGROUND:

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

REVENUES:

1. Charges for Services:

- This amount represents estimated revenue for entrance fees, organized event charges, and summer camp programming. Per the Department, the decrease of \$13,000 is due to a decrease in organized events expected due to the softball fields moving as part of fairground renovations.

2. Transfers from Other Funds:

- The amount of \$1,605,304 is a transfer from the General Fund/GSD to balance the fund.

EXPENDITURES:

1. Salaries:

- The increase of \$32,139 is due to an increase in part-time salaries.

2. Employer Provided Benefits:

- The decrease of \$11,074 is mainly due to health plan election changes by employees.

3. Internal Service Charges:

- The net increase of \$257,633 is primarily due to an increase of \$181,369 for utilities allocation caused by moving utilities costs related to Cecil Field Commerce Center that had been charged to the General Fund/GSD to this fund. There is also an increase of \$61,324 for computer system maintenance due to an increase in various charges including 1Cloud, internet system, enterprise system, and directory services.

4. Indirect Costs:

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

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**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 PARKS, RECREATION & COMMUNITY SERVICES
 CECIL FIELD COMMERCE CENTER (FUND 11308)**

PROPOSED BUDGET BOOK - Page # 280 - 281

FOOD AND BEVERAGES EXPENDITURES:

Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose	FY25 Proposed
Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day	\$125
Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments	\$50
Community Special Events	Quarterly family night out events in Aquatic Center / Community Center	\$100
Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program such as tumbling and art.	\$200
Senior Time Out Program	Bi-weekly social time for neighborhood seniors	\$125

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION, AND COMMUNITY SERVICES
EQUESTRIAN CENTER – NFES HORSE (FUND 45102)**

PROPOSED BUDGET BOOK – Page # 283 - 284

BACKGROUND:

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

REVENUE:

1. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2024/25.

2. Transfers from Other Funds:
 - The FY 2024/25 proposed transfer is from the General Fund/GSD (Fund 00111) of \$331,177 to balance the budget. The decrease of \$209,391 is due to the elimination of the transfer from the Tayé Brown Regional Trust Fund (43303).

EXPENDITURES:

1. Internal Service Charges
 - The decrease of \$18,315 is due to an overall decrease in the cost of utilities to better align with expected cost.

2. Professional and Contractual Services:
 - This amount will be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures of the Equestrian Center for Fiscal Year 2024/25.
 - Net revenue is budgeted to increase by \$302,249 primarily due to a projected increase in concessions, catering, and sales revenues based on recent actuals.
 - Expenditures are budgeted to increase by \$79,935 mainly due to an increase in the total cost of concession sales driven by the projected increase in sales.

SERVICE LEVEL CHANGES:

See Comment

EMPLOYEE CAP CHANGES:

There are no City employees in this fund.

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**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
PARKS, RECREATION, AND COMMUNITY SERVICES
EQUESTRIAN CENTER – NFES HORSE (FUND 45102)**

PROPOSED BUDGET BOOK – Page # 283 - 284

COMMENT:

Per NFES’s financial proforma, while revenues are anticipated to be up, the Director of NFES has stated the minimum contribution would be \$393,000. The Proposed Budget only includes funding of \$171,304, which would create a shortfall of \$221,696. The direct subsidy net of utilities in FY 23/24 is budgeted to be \$451,388 after the additional funding provided by Ordinance 2024-603-E is factored in.

RECOMMENDATION:

None.

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

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

	FY 23-24 ADOPTED	FY 24-25 PROPOSED	Change From Prior Year	
			%	DOLLARS
EXPENDITURES				
Salaries	\$ 393,422	\$ 449,030	14.1%	\$ 55,608
Pension Costs	42,464	49,134	15.7%	\$ 6,670
Employer Provided Benefits	48,916	64,082	31.0%	\$ 15,166
Internal Service Charges	168,989	190,398	12.7%	\$ 21,409
Insurance Costs and Premiums - Allocations	1,827	2,018	10.5%	\$ 191
Professional and Contractual Services	1	1	0.0%	\$ 0
Other Operating Expenses	242,400	249,428	2.9%	\$ 7,028
Grants, Aids & Contributions	0	0	0.0%	\$ 0
TOTAL EXPENDITURES	\$ 898,019	\$ 1,004,091	11.8%	\$ 106,072

AUTHORIZED POSITION CAP	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	5	5	0
Part-Time Hours	1,300	1,300	0

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

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

BACKGROUND:

The Office of Sports and Entertainment 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 Sports & Entertainment – Administration Division.

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

EXPENDITURES:

1. Salaries:
 - The increase of \$55,608 in salaries is driven by raises and hiring the Chief of Sports and Entertainment at a higher salary.
2. Pension Costs:
 - The increase of \$6,670 is driven by the salary increases noted above.
3. Employer Provided Benefits:
 - The increase of \$15,166 is due to employee election changes for Group Hospitalization Insurance.
4. Internal Service Charges:
 - The increase of \$21,409 is due to an overall increase in costs of the Ed Ball Building for the chilled water project and an increase in costs for computer systems maintenance and security for various IT service charges including application maintenance, directory services, and internet system.
5. Other Operating Expenses:
 - The \$249,428 amount is mostly for contributions to support events of \$207,000 as detailed in the table on the next page. The remaining amount consists of food, advertising, and other expenses to run the Department. The increase is mainly for a new subscription for a marketing automation platform.

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

EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E

Event Contributions	FY 2023-24 Approved	FY 2024-25 Proposed
The Players Championship	125,000	135,000
Mayor's Initiatives	34,000	-
Jacksonville Jaguar Suite Tickets	28,000	29,000
Greenscape (Arbor Day)	15,000	-
Jacksonville Area Golf Association	5,000	-
Various Sporting Sponsorships	-	43,000
Total	\$ 207,000	\$ 207,000

FOOD AND BEVERAGES EXPENDITURES:

FY25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
12,000	Food and non-alcoholic beverage purchases for Sports & Entertainment outreach, development, and networking occasions. Locations include but are not limited to all City Sports & Entertainment Venue Suite Services, grocers & catering/restaurants.	The City’s Venue Suites, and business development meeting are used to showcase our city and to entice business and other opportunities for our city.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
SPORTS & ENTERTAINMENT
SPECIAL EVENTS – GENERAL FUND (FUND 00113)**

PROPOSED BUDGET BOOK - Page # 227-229

BACKGROUND:

The Office of Special Events is a division under the Office of Sports and Entertainment. It is housed within its own subfund (00113) that is activity-driven to better track event revenue and costs to provide greater transparency. The Division was moved out of the Parks, Recreation and Community Services Department as part of the Mayor's Reorganization of the Executive Branch pursuant to Ordinance 2024-175-E.

REVENUE:

1. Charges for Services:

- The amount of \$175,000 represents the anticipated revenue from the sale of tickets for the Florida/Georgia game that the City is contractually obligated to purchase. The decrease of \$137,000 is to better align with recent actuals.

2. Miscellaneous Revenue:

- The amount of \$354,000 is mainly the reimbursement from the Jaguars for its portion of the temporary seat cost pursuant to Amendment 14 of the agreement with the Jaguars. There is also revenue from permit fees and a chargeback to various event holders for staff overtime at the events.

3. Transfer From Other Funds:

- The \$10,565,170 is a transfer from the General Fund/GSD (00111) to support operations within the Office of Special Events.

EXPENDITURES:

1. Salaries:

- The net increase of \$43,126 in salaries is mainly due to an increase in overtime salaries to better align with recent actuals.

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 \$48,404 is mainly due to the increase in the required contribution to the defined benefit pension plan.

4. Employer Provided Benefits:

- The decrease of \$13,492 is mainly due to employee election changes for Group Hospitalization Insurance.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
SPORTS & ENTERTAINMENT
SPECIAL EVENTS – GENERAL FUND (FUND 00113)**

PROPOSED BUDGET BOOK - Page # 227-229

5. Insurance Costs and Premiums - Allocations:
- The increase of \$147,206 is mainly due to an increase in the cost of the Special Events policy to better align with the current cost.
6. Other Operating Expenses:
- The net decrease of \$474,309 is mainly due to the following decreases of:
 - \$500,000 due to the removal of funding for Jax River Jams Concert Series
 - \$290,000 due to the Sea & Sky not scheduled to occur in 2025
 - \$250,000 due to not hosting a Bethune Cookman game in FY 24/25
 - \$34,999 due to the removal of funding for the Jax Beach Fireworks Subsidy
- The above decreases are offset partially by increases of:
- \$518,000 in the contribution for the Florida/Georgia Game mostly due to a scheduled contractual increase of \$250,000 in the City’s contribution to each team (for a total increase of \$500,000)
 - \$100,000 related to a Non-Profit Community Open House event. This was funded in FY 2023/24 via Ordinance 2023-847-E (American Rescue Plan – Mayor’s Task Force).
7. Grants, Aids & Contributions:
- This amount includes a contribution of \$470,000 to other governments for travel related expenses for the Florida/Georgia game (\$350,000 for University of Georgia airfare and \$60,000 to each team for travel and lodging), and a contribution of \$184,875 to the Bob Hayes Track event.

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**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2024/25 BUDGET
 SPORTS & ENTERTAINMENT
 SPECIAL EVENTS – GENERAL FUND (FUND 00113)**

PROPOSED BUDGET BOOK - Page # 227-229

Events	Equipment Rentals	Advertising	Event Contribution	Miscellaneous Services & Charges	Subsidies & Contributions To Other Governments	Subsidies & Contributions To Private Organizations	FY 2024/2025 Proposed(*)	FY 2023/2024 Totals (*)	Increase/ (Decrease)
NON-PROFIT COMMUNITY OPEN HOUSE				100,000			100,000	-	100,000
4TH OF JULY & NEW YEARS CELEBRATION	12,500			288,500			301,000	311,100	(10,100)
BETHUNE COOKMAN VS. SOUTHERN UNIVERSITY FOOTBALL GAME			-				-	250,000	(250,000)
BOB HAYES TRACK						184,875	184,875	184,875	-
FLORIDA / GEORGIA GAME	1,540,960	121,000	3,980,000	600,000	470,000		6,711,960	6,193,960	518,000
JAX BEACH FIREWORKS SUBSIDY				1			1	35,000	(34,999)
JAX HAPPENINGS	1,500	4,000		8,000			13,500	13,500	-
JAX RIVER JAMS CONCERT SERIES				-			-	500,000	(500,000)
JAZZ FESTIVAL	15,000	4,500		724,174			743,674	743,674	-
LIGHT BOAT PARADE	4,500	6,000		49,500			60,000	60,000	-
MAYOR'S INITIATIVES	8,000	7,000		120,000			135,000	135,000	-
MEMORIAL WALL/SEA & SKY	134,800			20,200			155,000	445,000	(290,000)
MLK JR BREAKFAST/ ACTIVITIES	5,000	5,000		46,711			56,711	56,711	-
MUSIC FESTIVALS	2,500	3,000		20,000			25,500	25,500	-
VETERANS DAY PARADE	3,000	2,000		15,000			20,000	20,000	-
WORLD OF NATIONS	15,000	5,000		85,000			105,000	105,000	-
Total	\$ 1,742,760	\$ 157,500	\$ 3,980,000	\$ 2,077,086	\$ 470,000	\$ 184,875	\$ 8,612,221	\$ 9,079,320	\$ (467,099)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 SPORTS & ENTERTAINMENT
 SPECIAL EVENTS – GENERAL FUND (FUND 00113)**

PROPOSED BUDGET BOOK - Page # 227-229

FOOD AND BEVERAGE EXPENDITURES:

Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose	FY25 Proposed
Food and non-alcoholic beverage purchases to support Special Event hosting, productions and supporting activations. Events include, but are not limited to Florida Georgia, Sea & Sky, Jazz Fest, World of Nations Etc.	Signature city event - supports volunteers/hospitality	\$ 34,422

SERVICE LEVEL CHANGES:

Funding is being removed for the Jax River Jams Concert Series, the Bethune Cookman Football Game, the Jax Beach Fireworks Subsidy, and there is no Sea & Sky event scheduled for 2025, which is partially funded with the FY 2024/25 budget.

Funding was added for a Non-Profit Community Open House.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – CITY (FUND 47101)**

PROPOSED BUDGET BOOK – Page #232 - 234

BACKGROUND:

ASM Global has been retained by the City to manage seven public facilities which include EverBank Stadium, VyStar Veterans Memorial Arena, 121 Financial Ballpark, Performing Arts Center, Prime Osborn Convention Center, Ritz Theatre and Museum, and the Flex Field. A contract between the City and ASM Global (formerly SMG) was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 through September 30, 2027 with one additional five-year renewal period. This fund contains the costs directly paid by the City related to the venues.

REVENUE:

1. Charges for Services:
 - The budgeted amount of \$100,000 is for parking fees at the Stadium. The decrease is to better align with a decrease in recent actuals due to the construction of the Jaguars practice facility resulting in fewer available parking spaces.
2. Miscellaneous Revenue:
 - The budgeted amount of \$12,694,489 includes the following:
 - A payment from ASM to the City of \$7,476,032 related to the surplus in the subsidy from the City to ASM related to FY 2022/23 operations (non-recurring).
 - The Jaguar base and supplemental rent payments per Amendment #8 of the Jaguar Lease for EverBank Stadium for fiscal year 2024/25 are \$4,362,322.
 - The Jumbo Shrimp rent payment for 121 Financial Ballpark for fiscal year 2024/25 is \$286,573. 80% of the rental fee is deposited into this fund (\$229,258) and 20% is deposited into the Capital Projects – City Venues Surcharge fund (\$57,315).
 - The VyStar naming rights payment for the Arena for fiscal year 2024/25 is \$626,877.
3. Investment Pool / Interest Earnings
 - Due to the transfer-in from the General Fund/GSD occurring at the beginning of the year now instead of quarterly, this fund is now earning investment pool earnings due to positive cash. The budgeted amount of \$190,273 is the anticipated interest earnings based on available cash levels.
4. Transfers from Other Funds:
 - The transfer of \$24,278,436 is from the General Fund/General Services District to balance revenues and expenditures in this fund. This represents a decrease of \$7,505,647 from fiscal year 2023/24 due to the payment from ASM mentioned above.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – CITY (FUND 47101)**

PROPOSED BUDGET BOOK – Page #232 - 234

EXPENDITURES:

1. Internal Service Charges:
 - The decrease of \$215,830 is primarily due to budgeting for ITD replacements (replacement of network systems at the Stadium) in FY 2023/24.
2. Professional and Contractual Services:
 - This is the contracted amount the City will pay ASM Global for the management of the facilities. This consists of a fixed fee of \$128,345, incentive fee of \$128,345, and performance fee of \$781,247 pursuant to the contract. The fixed fee and incentive fees are increasing by 3% pursuant to the contract. The performance fee is budgeted as 2.6% of ASM’s total revenue and is capped at \$820,000 annually pursuant to the contract.
3. Other Operating Expenses:
 - This represents utility expenses for the venues, including electricity, water, and chilled water – AC system. The decrease of \$1,753,382 is to better align with recent costs.
4. Capital Outlay:
 - Capital Outlay in the amount of \$955,000 is detailed on the following page and includes \$254,999 in Other Heavy Equipment for tangible property for the venues and \$700,000 in Other Construction Costs at the VyStar Veterans Memorial Arena. This amount includes an increase of \$350,000 for repairs to the Arena due to the age of the building. **See Recommendation #1.**

(Continued on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 OFFICE OF SPORTS AND ENTERTAINMENT
 CITY VENUES – CITY (FUND 47101)**

PROPOSED BUDGET BOOK – Page #232 - 234

Description	Amount
<u>EverBank Stadium</u>	
Gate Tables	\$ 30,000
Furniture	\$ 25,000
Stadium Equipment	\$ 25,000
Genie Man Lift	\$ 25,000
Subtotal	\$ 105,000
<u>VyStar Veterans Memorial Arena</u>	
Interior Finishes	\$ 350,000
Repairs (See Recommendation #1)	\$ 350,000
Furniture	\$ 25,000
Floor Machines	\$ 15,000
Subtotal	\$ 740,000
<u>121 Financial Ballpark</u>	
Furniture	\$ 10,000
Subtotal	\$ 10,000
<u>Performing Arts Center</u>	
Bike Racks	\$ 7,500
Stanchions	\$ 4,000
Signage	\$ 3,500
Subtotal	\$ 15,000
<u>Prime Osborn Convention Center</u>	
Audio Visual	\$ 50,000
Furniture	\$ 25,000
Subtotal	\$ 75,000
<u>Ritz Theatre</u>	
Stage Equipment	\$ 10,000
Subtotal	\$ 10,000
FY 25 Total Budget	\$ 955,000

5. Transfers to Other Funds:

- The transfer of \$23,272,178 includes the following:
 - \$23,209,490 transfer to the City Venues – ASM fund to balance the budget within that fund, which is an increase of \$2,220,938.
 - \$62,688 transfer to the Veterans Memorial Arena Trust, which represents 10% of the annual naming rights fee paid by VyStar.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – CITY (FUND 47101)**

PROPOSED BUDGET BOOK – Page #232 - 234

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no City employees associated with this fund.

RECOMMENDATIONS:

1. We recommend moving the \$350,000 enhancement for repairs to the Arena from Other Construction Costs to Repairs and Maintenance. This recommendation will have no impact on Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – ASM (FUND 47102)**

PROPOSED BUDGET BOOK – Page #235 - 236

BACKGROUND:

ASM Global has been retained by the City to manage seven public facilities which include EverBank Stadium, VyStar Veterans Memorial Arena, 121 Financial Ballpark, Performing Arts Center, Prime Osborn Convention Center, Ritz Theatre and Museum, and the Flex Field. A contract between the City and ASM Global (formerly SMG) was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 through September 30, 2027 with one additional five-year renewal period. This fund contains ASM’s costs related to the operation and management of the venues.

REVENUE:

1. Charges for Services:
 - The increase of \$1,354,078 is due to the following:
 - An increase of \$500,000 in Club & Suite License Fees to reflect an increase in actuals for the Arena club and suites.
 - An increase of \$318,134 in Ticket Incentive Fees mainly due to higher attendance at events.
 - An increase of \$306,760 in Contractual Services Revenue (ASM’s reimbursable expenses for events) to reflect an increase in actuals due to more events.
 - An increase of \$229,184 in Parking Fees mainly due to higher attendance at events held at the Convention Center, to reflect higher recent actuals for the Stadium, Arena, and Ballpark.
2. Miscellaneous Revenue:
 - The increase of \$1,278,804 is primarily due to the following increases:
 - \$817,378 in Concession Sales to reflect consistently higher sales than budgeted.
 - \$305,117 in Rental of City Facilities, both related to the number and type of budgeted events.
 - \$112,500 in Advertising Fee to reflect consistently higher sponsorships than budgeted at the Arena.
3. Investment Pool / Interest Earnings:
 - The budgeted amount of \$215,000 is the anticipated interest earnings based on available cash on hand. This reflects an increase in recent actuals.
4. Transfers from Other Funds:
 - The transfer of \$23,209,490 is from the City Venues – City Fund, which is ultimately from the General Fund/GSD and used to balance the budget within this fund.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – ASM (FUND 47102)**

PROPOSED BUDGET BOOK – Page #235 - 236

EXPENDITURES:

1. Salaries:
 - The increase of \$923,163 includes 4% salary increases and required increases for the new State minimum wage of \$343,747, anticipated wage increases for upcoming contract negotiations of \$332,642, two additional full-time positions at \$185,000 combined, and part-time rate increases of \$61,774 to adjust the rates of part-time employees.
2. Pension Costs:
 - The increase of \$30,643 is due to the salary increases and new personnel noted above.
3. Employer Provided Benefits:
 - The increase of \$72,601 is mostly due to an increase in payroll taxes caused by the salary increases and new personnel noted above.
4. Insurance Costs and Premiums:
 - The increase of \$626,889 is due to an increase in ASM’s general liability insurance rates.
5. Professional and Contractual Services:
 - The increase of \$2,853,007 is primarily due to the following:
 - An increase of \$2,101,972 in Contractual Services to reflect an increase in actuals for event-related costs.
 - An increase of \$556,035 for Contractual Services – JSO & JFRD based on JSO’s and JFRD’s estimates of the average number of events, staffing levels, hours worked, and rate of pay for providing services for events at the venues.
 - An increase of \$220,000 for Other Professional Services to reflect an anticipated increase in labor costs.
6. Other Operating Expenses:
 - The increase of \$561,517 is primarily due to the following:
 - An increase of \$324,765 in Repairs and Maintenance, which includes \$200,450 for the Flex Field (which was not budgeted in FY 2023/24) and \$465,000 for other venues due to increasing labor and supply costs, as well as the age of the facilities, offset partially by a decrease of \$325,000 in Baseball Stadium bringing the cost back down to levels prior to FY 2023/24.
 - An increase of \$135,000 in Dues and Subscriptions to begin budgeting for current subscriptions and add a subscription for drone defense software.
 - An increase of \$87,500 in Garbage Collection-Sanitation Service to reflect higher actuals.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – ASM (FUND 47102)**

PROPOSED BUDGET BOOK – Page #235 - 236

SERVICE LEVEL CHANGES:

As noted in the explanations above, the FY 2024/25 proposed budget includes adding funding of \$227,200 for two additional positions (one for all venues and one for the Ritz Theatre).

EMPLOYEE CAP CHANGES:

There are no City employees associated with this fund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CAPITAL PROJECTS – CITY VENUES SURCHARGE (FUND 47103)**

PROPOSED BUDGET BOOK – Page # 237 - 238

BACKGROUND:

This fund includes the budgeted ticket surcharges authorized by Ordinance Code Section 123.102 which can only be used for capital expenditures and capital maintenance. The facilities that have a ticket surcharge include EverBank Stadium, the 121 Financial Ballpark, the VyStar Veterans Memorial Arena, and the Performing Arts Center.

REVENUE:

1. Charges for Services:
 - The amount of \$4,550,486 includes:
 - The NFL Ticket Surcharge is increasing by \$298,929 to \$2,226,129. The increase is due to the annual adjustment in the surcharge and anticipated increase in attendance at the Stadium for NFL games.
 - Other Ticker Surcharges are increasing by \$112,112 to \$2,324,357 for events at EverBank Stadium, VyStar Veterans Memorial Arena, 121 Financial Ballpark, and the Performing Arts Center. The increase is mostly due to an anticipated increase in attendance for events at the Stadium.
2. Miscellaneous Revenue:
 - The amount of \$57,315 represents 20% of the annual rental fee for the 121 Financial Ballpark. Pursuant to Ordinance 2018-574-E, 20% of the annual rental fee is to be deposited into this fund to be used for capital maintenance and capital expenditures at the 121 Financial Ballpark.

EXPENDITURES:

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

(Continued on Next Page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 OFFICE OF SPORTS AND ENTERTAINMENT
 CAPITAL PROJECTS – CITY VENUES SURCHARGE (FUND 47103)**

PROPOSED BUDGET BOOK – Page # 237 - 238

Description	Amount
<u>EverBank Stadium</u>	
Building Systems	\$ 1,304,361
Audio, Visual, Scoreboard, Broadcast	\$ 500,000
Network and Computer Systems	\$ 400,000
Furniture, Fixtures & Equipment	\$ 135,000
Food Service	\$ 75,000
Interior Finishes	\$ 50,000
Subtotal	\$ 2,464,361
<u>VyStar Veterans Memorial Arena</u>	
Water Replacement System	\$ 1,000,000
Building Automation System	\$ 250,000
Interior Finishes	\$ 39,866
Subtotal	\$ 1,289,866
<u>121 Financial Ballpark</u>	
Building Systems	\$ 199,388
Subtotal	\$ 199,388
<u>Performing Arts Center</u>	
Building Systems	\$ 540,423
Subtotal	\$ 540,423
Total Requested Projects	\$ 4,494,038
Administrative Support Costs	\$ 113,763
FY 25 Total Budget	\$ 4,607,801

EMPLOYEE CAP CHANGES:

There are no City positions associated with this fund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – DEBT SERVICE (FUND 47105)**

PROPOSED BUDGET BOOK – Page # 239 - 240

BACKGROUND:

This fund accounts for the debt payments related to each City venue managed by ASM Global.

REVENUE:

1. Bed / Tourist Development Tax
 - The decrease of \$405,973 is due to a decrease in in the 2 Cent Tourist Development Tax based on recent collections.
2. Other Taxes
 - The elimination of \$1,333,336 is due to the state sales tax rebate the City received for 30 years due to having a professional sports franchise reached the maximum length of time the City could receive it during FY 2023/24.
3. Investment Pool/Interest Earnings:
 - The budgeted amount of \$474,019 is the projected Investment Pool Earnings for fiscal year 2024/25 based on available cash and the interest rate projected by the City's Treasury Division.
4. Transfers from Other Funds:
 - The transfer of \$2,371,275 is a transfer from the Sports Complex Capital Maintenance Enterprise Fund (Convention Development Tax) to cover the Debt Management Fund repayment for the Amphitheater and Covered Flex Field.
5. Transfer In to Pay Debt Service:
 - The transfer of \$41,422,166 includes:
 - \$38,323,500 from the Better Jacksonville Trust Fund for the VyStar Veterans Memorial Arena and 121 Financial Ballpark debt
 - \$3,098,666 from the Sports Complex Capital Maintenance Enterprise Fund for the Scoreboard electronics and infrastructure debt

EXPENDITURES:

1. Fiscal and Other Debt Fees:
 - The debt service payments include principal and interest costs and fiscal agent fees, which are based on a repayment schedule that was established at the time the bonds were issued. The increase is mostly due to the recent restructuring of BJP related debt. See the table on the following page for fiscal year 2024/25 payments.
2. Debt Management Fund Repayments:
 - The \$2,371,725 is the principal (\$1,000,000) and interest (\$1,371,275) payments to the Debt Management Fund for the Amphitheater and Covered Flex Field approved through Amendment #14 of the Jaguar Lease.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 OFFICE OF SPORTS AND ENTERTAINMENT
 CITY VENUES – DEBT SERVICE (FUND 47105)**

PROPOSED BUDGET BOOK – Page # 239 - 240

EverBank Stadium

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2017A Special Revenue Bonds	\$955,000	\$845,000	\$1,000	\$1,801,000
2021A Special Revenue Bonds	940,000	381,750	1,000	1,321,750
2022A Special Revenue Bonds	6,235,000	2,020,000	0	8,255,000
Total	\$8,130,000	\$3,246,750	\$2,000	\$11,377,750

VyStar Veterans Memorial Arena

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2012A Better Jacksonville Sales Tax Revenue Refunding Bonds	\$3,410,000	\$170,500	\$0	\$3,580,500
2022 Better Jacksonville Sales Tax Revenue Refunding Bonds	19,898,431	1,020,939	0	20,919,370
2023 Better Jacksonville Sales Tax Revenue Refunding Bonds	5,640,980	472,069	0	6,113,049
Total	\$28,949,411	\$1,663,508	\$0	\$30,612,919

121 Financial Ballpark

Account Title	Principal	Interest	Fiscal Agent Fee	Total
2012A Better Jacksonville Sales Tax Revenue Refunding Bonds	\$900,000	\$45,000	\$0	\$945,000
2022 Better Jacksonville Sales Tax Revenue Refunding Bonds	5,257,130	269,731	0	5,526,861
2023 Better Jacksonville Sales Tax Revenue Refunding Bonds	1,490,474	124,731	0	1,615,205
Total	\$7,647,604	\$439,461	\$0	\$8,087,066

Total Debt Payments for City Venues	\$44,727,015	\$5,349,720	\$2,000	\$50,078,734
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**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
CITY VENUES – DEBT SERVICE (FUND 47105)**

PROPOSED BUDGET BOOK – Page # 239 - 240

3. Contingencies:

- The contingency represents the excess of the 2 Cent Tourist Development Tax over applicable debt service. These funds are set aside for future debt service on the 2024 Stadium Renovations.

EMPLOYEE CAP CHANGES:

There are no City positions associated with this fund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2024/25 BUDGET
OFFICE OF SPORTS AND ENTERTAINMENT
SPORTS COMPLEX CAPITAL MAINTENANCE ENTERPRISE FUND (FUND 46101)**

PROPOSED BUDGET BOOK – Page #230 - 231

BACKGROUND:

Ordinance 2009-817-E mandates that the Convention Development Tax collected pursuant to Municipal Code Chapter 764 be allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used exclusively to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex which includes EverBank Stadium, VyStar Veterans Memorial Arena and the 121 Financial Ballpark.

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

Note – Once the new Stadium Lease Agreement takes effect, this revenue stream will be dedicated exclusively to EverBank Stadium.

REVENUES:

1. Bed / Tourist Development Tax:

- The decrease of \$424,514 in Conventional Development Tax is based on year-to-date actual revenue. (Note – Per Florida Statute 212.0305, this revenue is partially shared with the Beaches and Baldwin which is why \$9,552,419 is budgeted instead of \$10,534,102 like the Tourist Development Tax.)

EXPENDITURES:

1. Capital Outlay:

- The decrease of \$415,000 in Capital Outlay is based on the reduced revenue. After debt service payments have been budgeted, any excess revenue available can fund capital improvement projects in the fiscal year. Capital funding for each of the venues is listed in detail on the following page. Consistent with prior years, an expense for Administrative Support Costs at 2.5% of each project is included at an amount of \$102,062. This is to be used by ASM to hire a contract employee to manage projects.

(Continued on next page)

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 OFFICE OF SPORTS AND ENTERTAINMENT
 SPORTS COMPLEX CAPITAL MAINTENANCE ENTERPRISE FUND (FUND 46101)**

PROPOSED BUDGET BOOK – Page #230 - 231

Description	Amount
<u>EverBank Stadium</u>	
Building Systems	\$ 1,811,291
Audio Visual	900,000
Food Service	75,000
Subtotal	\$ 2,786,291
<u>VyStar Veterans Memorial Arena</u>	
Seating Replacement	\$ 700,000
Building Automation System	352,134
Subtotal	\$ 1,052,134
<u>121 Financial Ballpark</u>	
Building Systems	\$ 141,991
Subtotal	\$ 141,991
Total Budget for Projects	\$ 3,980,416
Administrative Support Costs	\$ 102,062
Total FY 2024/2025 Budget	\$ 4,082,478

2. Debt Service:
 - The \$3,098,666 is a transfer to the City Venues – Debt fund (47105) for the scoreboard electronics and infrastructure debt service.

3. Transfers to Other Funds:
 - The transfer of \$2,371,275 is a transfer to the City Venues – Debt fund (47105) for the principal and interest payments to the Debt Management Fund for the Amphitheater and Covered Flex Field approved through Amendment #14 to the Jaguar Lease.

EMPLOYEE CAP CHANGES:

There are no City employees associated with this fund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 OFFICE OF SPORTS AND ENTERTAINMENT
 VETERANS MEMORIAL ARENA TRUST (FUND 11518)**

PROPOSED BUDGET BOOK – Page #173 - 174

BACKGROUND:

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

REVENUE:

1. Transfers from Other Funds:
 - The budgeted amount of \$62,688 represents ten percent of the fiscal year 2024/25 license fee pursuant to the VyStar Arena Naming Rights Agreement.

EXPENDITURES:

1. Other Operating Expenses:
 - The budgeted amount of \$52,687 represents funding requested by the VCDC for grant awards of \$42,687 with the remaining \$10,000 for use by the VCDC.

Grant Awardee – March 28, 2024 Letter from VCDC	Amount
First Coast Honor Flight	\$4,187
Friends of Jacksonville Veterans Treatment Court (VTC) Corporation	\$10,000
Support Committee at Jacksonville National Cemetery	\$3,000
Marine Corps League Detachment 059 Jacksonville	\$6,000
Northeast Florida Women Veterans, Inc.	\$10,000
The Shepard’s House	\$9,500
Total	\$42,687

2. Contingencies:
 - The residual amount of \$10,001 has been placed into a contingency line pending funding recommendations from the VCDC and future appropriation.

EMPLOYEE CAP CHANGES:

There are no City positions associated with this fund.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2024/25 BUDGET
 HUMAN RIGHTS COMMISSION
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

PROPOSED BUDGET BOOK – Page 155-156

BACKGROUND:

The Jacksonville Human Rights Commission (JHRC) within the City focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

REVENUES:

1. Intergovernmental Revenue:
 - The budgeted amount of \$39,000 is the projected reimbursement from the Equal Employment Opportunity Commission for employment discrimination investigations.

EXPENDITURES:

1. Salaries:
 - The increase of \$29,560 is mainly due to staff turnover.
2. Pension Costs:
 - The increase of \$8,759 is due to an increase in the required contribution to the pension plan.
3. Internal Service Charges:
 - The decrease of \$204,116 is mainly due to a decrease of \$223,800 for system development for the office's Case Management System based on previous funding not yet being utilized. The system is still being worked on.

EMPLOYEE CAP CHANGES:

There are no changes to the overall employee cap.

FOOD AND BEVERAGES EXPENDITURES:

FY24/25 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$1,000	Workshops and Community Events	Light refreshments for volunteers during events.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2024/25 BUDGET
OFFICE OF ETHICS, COMPLIANCE, & OVERSIGHT (FUND 00111)**

PROPOSED BUDGET BOOK - Page #217 - 218

BACKGROUND:

The Office of Ethics, Compliance, and Oversight addresses citywide ethics, compliance, and oversight challenges.

REVENUES:

1. Contributions From Local Units:

- This represents revenue from various Independent Authorities (JEA, JAA, JPA, JTA, JHA, and Police and Fire Pension Fund) for ethics training provided by the office. Currently there are no agreements between the Ethics Office and the Independent Authorities.

EXPENDITURES:

1. Salaries:

- The increase of \$10,343 is mainly due to a merit increase during the fiscal year.

2. Pension Costs:

- The net increase of \$53,828 is mainly due to the increase in required contributions to the pension plans.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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

PROPOSED BUDGET BOOK – Pages #243 - 245

BACKGROUND:

The independent Office of Inspector General provides increased accountability, integrity, and oversight of the executive branch, legislative branch, constitutional officers, and independent authorities of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse.

REVENUE:

1. Contribution from Local Units:

- This revenue represents contributions from JAA, JEA, JHA, JPA, JTA, and PFPF to provide funding support to the Office of Inspector General pursuant to a Memorandum of Understanding.

EXPENDITURES:

1. Salaries:

- The net increase of \$19,762 is mainly due to some merit increases in FY 2023/24.

2. Pension Costs:

- The increase of \$21,253 is mainly due to the increase in required contributions to the defined benefit pension plan.

3. Employee Provided Benefits:

- The increase of \$12,055 is mainly due to employee election changes for health plans.

4. Internal Service Charges

- The net increase of \$19,063 is mainly due to an increase of \$27,387 in OGC legal services based on recent usage, an increase of \$5,176 in computer system maintenance and security costs, and an increase of \$4,068 in Fleet vehicle replacement due to the addition of a vehicle. This is partially offset by a decrease of \$19,778 in building cost allocation due to a decrease in total building costs for the Yates Building.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.