

# **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 #4**  
**August 16, 2024**

**COUNCIL AUDITOR’S OFFICE  
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**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 DOWNTOWN VISION, INC. (DVI)**

**BACKGROUND:**

Downtown Vision Inc. (DVI) is a not-for-profit 501(c)(6) organization whose mission is to build and maintain a healthy and vibrant downtown community and to promote downtown as an exciting place to live, work and visit. A public hearing on the DVI Budget will be held August 20, 2024, at the regular City Council Finance Committee meeting.

DVI operates an affiliate 501(c)(3) organization called Downtown Vision Alliance (DVA) to attract donated dollars. The budget for DVA is not included in the FY 2024/25 Mayor’s Proposed Budget.

<u>ESTIMATED REVENUES</u>	<u>Proposed FY 2024/25</u>	<u>Council Adopted FY 2023/24</u>	<u>Change</u>	<u>Change in %</u>
Assessed Properties	\$ 2,107,621	\$ 1,769,510	\$ 338,111	19.1%
City of Jacksonville	804,877	747,337	57,540	7.7%
Other Sources	154,389	353,627	(199,238)	(56.3%)
Total Estimated Revenues	<u>\$ 3,066,887</u>	<u>\$ 2,870,474</u>	<u>\$ 196,413</u>	<u>6.8%</u>

**APPROPRIATIONS**

	Clean, Safe and Attractive	Marketing, Promotions, Special Projects	Business & Stakeholder Support	Management & General	Mayor's FY 2024/25 Proposed	Council Adopted FY 2023/24	Change	Change in %
Personnel Services	\$ 149,732	\$ 659,239	\$ 229,470	\$ 84,679	\$ 1,123,120	\$ 991,484	\$ 131,636	13.3%
Operating Expenses	1,525,122	252,981	87,707	77,957	\$ 1,943,767	1,878,990	64,777	3.4%
Total Appropriations	<u>\$ 1,674,854</u>	<u>\$ 912,220</u>	<u>\$ 317,177</u>	<u>\$ 162,636</u>	<u>\$ 3,066,887</u>	<u>\$ 2,870,474</u>	<u>\$ 196,413</u>	<u>6.8%</u>

**ESTIMATED REVENUES:**

1. Assessed Properties:
  - DVI’s main source of revenue is a 1.1 mill special assessment of downtown commercial and residential non-homestead property owners (with limited exemptions) within the designated boundary. The budgeted assessment is estimated to be \$2,107,621.
2. City Contribution:
  - The amount of \$804,877 is the City’s contribution to DVI. This contribution represents 1.1 mills of the City’s assessed property value within the designated boundary with no early payment discount. The increase is due to slightly higher assessed property values.

**COUNCIL AUDITOR’S OFFICE  
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DOWNTOWN VISION, INC. (DVI)**

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3. Other Sources:

- The decrease of \$199,238 is mainly due to a decrease in sponsorships and revenue from events which is now being recognized by DVI’s affiliated 501c3 organization (DVA).

**APPROPRIATIONS:**

1. Personnel Services:

- The increase of \$131,636 is mainly due to an increase in salaries and benefits, from salary increases during the year and employee turnover resulting in higher costs.

2. Operating Expenses:

- The increase of \$64,777 is primarily due to increases in the Marketing, Promotions, Special Projects segment resulting from additional professional and contractual services and in the Clean, Safe and Attractive activity due to rising costs of the Ambassador Program.

Note - The proposed budget does not include rent for DVI’s location in the Duval Street Parking Garage. The lease agreement between DVI and the City allows DVI to satisfy the lease payment requirements with the value of services provided.

**SERVICE LEVEL CHANGES:**

None

**RECOMMENDATIONS:**

We recommend amending Section 8.3 of the Budget Ordinance to correct the anticipated revenue from the Assessment Roll of \$2,107,621. This will have no impact on Special Council Contingency.

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

**PROPOSED BUDGET BOOK - Page # 93 - 94**

**BACKGROUND:**

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing community redevelopment area (CRA) resources to spur economic development. The agency has oversight for the development of the existing Downtown Northbank CRA and the Southbank CRA. This portion of the department’s budget only includes the General Fund / General Services District activities.

**REVENUE:**

1. Miscellaneous Revenue:
  - The proposed amount of \$8,500 includes fee revenue for applications that are submitted to the Downtown Development Review Board.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$64,234 is mainly the result of filling vacancies and employee turnover.
2. Pension Costs:
  - The increase of \$15,466 is mainly the result of the salary changes above.
3. Internal Service Charges:
  - The increase of \$62,659 is predominantly due to an increase of \$44,179 in legal charges based on recent actuals and a \$14,183 increase in Computer System Maintenance & Security due to an increase in various items including application maintenance, directory services, and internet.
4. Professional and Contractual Services:
  - This amount represents various contractual and professional services such as appraisals, environmental monitoring, transcription services, audits, and special projects.
5. Other Operating Expenditures:
  - This amount includes \$125,000 for event contributions as shown on the below table.

Description of Event	FY 2023/24 Approved Budget	FY 2024/25 Proposed Budget
Downtown Concert Series	\$ 34,000	\$ 36,000
Various Events	\$ 35,000	\$ 35,000
DVI - Sip N Stroll	\$ 56,000	\$ 54,000
	\$ 125,000	\$ 125,000

**COUNCIL AUDITOR’S OFFICE  
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 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 DOWNTOWN INVESTMENT AUTHORITY  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 93 - 94**

6. Supervision Allocation:

- This amount represents the administrative costs of the Downtown Investment Authority for the supervision of Public Parking (Fund 41102) and the CRA activities. The increase in the amount allocated is due to the salary and internal service allocations increase explained above.

**FOOD AND BEVERAGE EXPENDITURES:**

<b>Amount</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
\$1,000	DIA Public Meetings	Water, coffee, tea associated with holding Public Meetings.

**EMPLOYEE CAP CHANGES:**

No Change

**SERVICE LEVEL CHANGES:**

None

**RECOMMENDATIONS:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
DOWNTOWN INVESTMENT AUTHORITY  
PUBLIC PARKING (FUND 41102)**

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**PROPOSED BUDGET BOOK - Page # 95-97**

**BACKGROUND:**

The Office of Public Parking is a part of the Downtown Investment Authority. The agency manages:

- Parking lots (Bay/Ocean Street, Catherine/Bay Street, Liberty Street Kiosk, and five parking lots in the Southbank area)
- Garages (Ed Ball, Main Library, St. James Building, Water Street, and Yates Building)
- Parking meters (917 digital meters and 503 mechanical meters)

Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

Note: Separately, under the Northbank CRA, DIA also manages the Arena Garage, Sports Complex Garage, and the Courthouse Garage (MPS Garages).

**REVENUE:**

1. Permits and Fees:

- This amount represents permits for scooters and on-street parking placards, as well as wrecker and towing firm fees for vehicles left unattended after 24 hours.

2. Charges for Services:

- The net increase of \$600,750 is mainly due to an anticipated increase of \$351,246 in monthly parking fees. The increase is due to the City employee 50% discount, paid for by the City, being recognized here instead of a transfer-in. There is a slight net decrease in budgeted revenue if not factoring in the discount being paid. The increase is also due to an increase of \$154,309 in daily parking revenue and an increase of \$70,710 in parking late fees based on current year actuals.

3. Fines and Forfeits:

- The net increase of \$96,100 is due to an anticipated increase in parking fine revenue based on current year actuals.

4. Investment Pool / Interest Earnings:

- The increase of \$30,962 is to better align with recent actuals and the amount anticipated in FY 2024/25.

5. Transfer from Other Funds:

- In FY 2023/24, in order to cover the 50% monthly parking discount provided to City employees a transfer in from the General Fund/GSD was budgeted. This line item is no longer needed since the payment for the 50% discount will be accounted under Charges for Services as described above.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
DOWNTOWN INVESTMENT AUTHORITY  
PUBLIC PARKING (FUND 41102)**

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**PROPOSED BUDGET BOOK - Page # 95-97**

6. Transfers from Fund Balance:
  - This amount is being utilized to cover capital needs.

**EXPENDITURES:**

1. 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.
2. Pension Costs:
  - The increase of \$41,837 is due to an overall increase in the required pension contributions to the defined benefit pension plan.
3. Employer Provided Benefits:
  - The decrease of \$10,494 is due to a decrease in health insurance based on plan elections made by employees.
4. Internal Service Charges:
  - The increase of \$111,680 is mainly due to an increase of \$89,863 in building maintenance costs associated with the Library Garage and the Water Street Garage, an increase of \$13,182 in utility costs and an increase of \$12,168 in ITD charges associated with the replacement of 14 computers.
5. Insurance Costs and Premiums – Allocations:
  - The net increase of \$43,793 is mainly due to an increase in general liability insurance driven by an increase in actual claim costs in the prior year.
6. Professional and Contractual Services:
  - This represents the costs of contracted maintenance services for the Southbank lots in Downtown.
7. Other Operating Expenses:
  - The net increase of \$60,253 is primarily due to an increase of \$50,000 in operating supplies for automated license plate readers to enhance time zone enforcement, an increase of \$7,000 in repairs and maintenance for the Ed Ball Garage, and an increase of \$7,382 in hardware/software maintenance and licenses costs associated with the electric parking meters.
8. Capital Outlay:
  - This represents an enhancement request to make software and hardware upgrades to the parking access and revenue control system.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
DOWNTOWN INVESTMENT AUTHORITY  
PUBLIC PARKING (FUND 41102)**

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**PROPOSED BUDGET BOOK - Page # 95-97**

9. Supervision Allocation:

- This represents the share of the departmental administration costs from the Downtown Investment Authority which are allocated to this fund.

10. Indirect Cost:

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

11. Transfers to Other Funds:

- This represents a \$1 million transfer to the Ed Ball Parking Garage Maintenance CIP project and \$60,000 to the Parking Capital Improvement fund for the Ed Ball and Duval Street garages design studies.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a total capital outlay carryforward request of \$342,078 on Schedule AF in the Budget Ordinance for the purchase of specialized equipment that has not yet been encumbered.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
DOWNTOWN INVESTMENT AUTHORITY  
PARKING CAPITAL IMPROVEMENT (FUND 41108)**

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**PROPOSED BUDGET BOOK - Page # 98-99**

**BACKGROUND:**

This all-years fund houses funding for capital maintenance at the City owned parking lots and garages.

**REVENUE:**

1. Transfer from Other Funds:

- This represents the transfer from the Public Parking Fund (Fund 41102) to fund a design study for the Ed Ball and Duval Street garages.

**EXPENDITURES:**

1. Professional and Contractual Services:

- This represents the funding for the Ed Ball and Duval Street garage design studies.

**EMPLOYEE CAP CHANGES:**

There are no employees in this fund.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK CRA TRUST (FUND 10801)  
2024/25 MAYOR'S PROPOSED BUDGET**

**BUDGET BOOK REFERENCE - PAGE #45 - 47**

	<b>2023/24 APPROVED BUDGET</b>	<b>2024/25 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>F/N</b>
<b>REVENUES</b>				
Property Taxes - Northeast USD1-C	\$ 4,640,885	\$ 4,929,557	\$ 288,672	(A)
Property Taxes - Northwest USD1-B	9,454,722	9,048,021	(406,701)	(A)
Interest Income	623,610	1,175,423	551,813	(B)
Churchwell Loft Lease	18,801	-	(18,801)	(D)
Adams Street Garage	675,000	675,000	0	(C)
Courthouse Garage	100,000	200,000	100,000	(C)
Courthouse Garage Tenant Lease	83,901	99,640	15,739	(C)
Sports Complex Garage	900,000	975,000	75,000	(C)
North Florida Land Trust Lease (DIA Resolution 2017-05-01)	-	38,243	38,243	(E)
Johnson Commons	-	44,000	44,000	(F)
Debt Repayment (Lynch /11E)	800,000	800,000	0	(G)
Debt Repayment (Carling Loan)	506,487	506,487	-	(H)
<b>Total Revenues:</b>	<b>\$ 17,803,406</b>	<b>\$ 18,491,371</b>	<b>\$ 687,965</b>	
<b>EXPENDITURES</b>				
Administrative Expenditures				
Supervision Allocation	\$ 922,935	\$ 960,427	\$ 37,492	(I)
Annual Independent Audit	2,500	2,500	-	
Total Administrative Expenditures:	\$ 925,435	\$ 962,927	\$ 37,492	
Financial Obligations				
Recaptured Enhanced Value (REV) grants				
Fidelity National Information Services (leg: 2019-596)	\$ 773,261	\$ 1,200,000	\$ 426,739	(J)
Fincantieri (DIA Res. 2022-04-10)	-	87,000	87,000	(K)
Hallmark / 220 Riverside (leg: 2012-270)	451,913	506,000	54,087	
Lofts at Brooklyn (DIA resolution 2018-09-01)	90,114	73,212	(16,902)	
Lofts at Jefferson Station (DIA resolution 2017-10-05)	73,623	69,056	(4,567)	
Park View Plaza (leg: 2015-037)	133,746	151,422	17,676	
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	474,929	480,000	5,071	
Vista Brooklyn (leg: 2012-703)	611,443	605,000	(6,443)	
MPS Downtown Garages				
Operating Lease - Leaseholder Improvements	25,000	25,000	-	(L)
Miscellaneous Insurance	329,456	323,309	(6,147)	(M)
Debt Service Principal - Debt Defeasance (leg. 2022-137)	1,500,000	1,500,000	-	(N)
Debt Service Interest - Debt Defeasance (leg. 2022-137)	485,712	485,676	(36)	(N)
Garage Operations - Arena (Adams Street)	150,000	200,000	50,000	(L)
Garage Operations - Courthouse	370,000	400,000	30,000	(L)
Garage Operations - Sports Complex	250,000	250,000	-	(L)
Lynch Bldg. Loan Repayment	800,000	800,000	-	(O)
Total Financial Obligations:	\$ 6,519,197	\$ 7,155,675	\$ 636,478	
Future Years Debt Reduction				
Future Debt Reduction	\$ -	\$ 150,000	\$ 150,000	(P)
Total Future Years Debt Reduction:	\$ -	\$ 150,000	\$ 150,000	

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK CRA TRUST (FUND 10801)  
2024/25 MAYOR'S PROPOSED BUDGET**

**BUDGET BOOK REFERENCE - PAGE #45 - 47**

	<b>2023/24 APPROVED BUDGET</b>		<b>2024/25 PROPOSED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>F/N</b>
<b>Plan Authorized Expenditures</b>					
<b>Capital Projects</b>					
LaVilla Heritage Trail & Gateway Entrances	\$ -		\$ 500,000	\$ 500,000	(Q)
McCoys Creek Park CRA	250,000		-	(250,000)	(R)
Riverfront Plaza Restaurant	-		1,000,000	1,000,000	(S)
Riverwalk Enhancement and Signage	1,000,000		-	(1,000,000)	(R)
Shipyards West CRA Project	6,500,000		-	(6,500,000)	(T)
Two Way Conversion - Forsyth & Adams	-		6,500,000	6,500,000	(U)
Banners II Project	100,000		-	(100,000)	(V)
Downtown Development Loan	500,000		-	(500,000)	(V)
Neighborhood Streetscape Improvements	1,000,000		-	(1,000,000)	(R)
Professional Services	250,000		250,000	-	
Small Scale Residential Incentive	75,000		-	(75,000)	(V)
Urban Art	-		250,000	250,000	(W)
Waterfront Enhancements	\$ 50,000		\$ -	\$ (50,000)	(V)
Wayfare Signage	-		500,000	500,000	(W)
Unallocated Plan Authorized Expenditures	633,774		1,222,769	588,995	(X)
<b>Total Plan Authorized Expenditures:</b>	<b>\$ 10,358,774</b>		<b>\$ 10,222,769</b>	<b>\$ (136,005)</b>	
<b>Total Expenditures:</b>	<b>\$ 17,803,406</b>		<b>\$ 18,491,371</b>	<b>\$ 687,965</b>	

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK CRA TRUST (FUND 10801)  
2024/25 MAYOR'S PROPOSED BUDGET**

**BUDGET BOOK REFERENCE - PAGE #45 - 47**

**Revenue**

(A) The Mayor's proposed ad valorem tax revenue is calculated as follows:

Base Year	Northbank West	Northbank East
	USD1B 1981	USD1C 1984
Preliminary Taxable Values	\$ 1,056,230,274	\$ 660,261,956
Less Taxable Value in Base Year	214,636,423	201,743,546
<b>Taxable Value Incremental Increases</b>	<b>\$ 841,593,851</b>	<b>\$ 458,518,410</b>
Taxable Value Percentage Changes	392.1%	227.3%
Operating Millage Rates	11.3169	11.3169 mills
Collection Rate	95.0%	95.0%
Total Ad Valorem Revenue	\$ 9,048,022	\$ 4,929,557

- (B) This represents estimated interest earnings based on the City's anticipated rate of return provided by Treasury.
- (C) This represents the anticipated revenue from the City's operation of the Arena Garage, Courthouse Garage, and Sports Complex Garage (MPS Garages) net of the contractors operating costs. The increases are based on actuals.
- (D) Lease payments in FY 2024/25 will be offset by tenant performed leaseholder improvements authorized in the lease agreement.
- (E) The annual lease fee of the former Brewster Hospital building is \$71,100. The \$38,243 budgeted in FY 2024/25 represents the portion of the lease fee due after the lease credit period for leaseholder improvements ends in March of 2025.
- (F) This amount represents \$24,000 in anticipated penalty revenue for delayed construction based on current progress and \$20,000 in anticipated distribution of net sales revenue.
- (G) This amount represents the annual payment on the Lynch/11E Building redevelopment loan pursuant to the amortization schedule approved by Ord. 2023-313-E. The loan is scheduled to mature in March 2026 with a balloon payment from the developer.
- (H) This amount represents the annual payment on the Carling Building redevelopment loan pursuant to the amortization schedule approved by Ord.2014-280-E. The loan is scheduled to mature in March 2026 with a balloon payment from the developer.

**Expenditures**

- (I) This amount represents the administrative costs of the CRA which are allocated from the DIA General Fund/General Services District. The increase is due to an increase in the costs being allocated.
- (J) This project was completed and added to the tax roll in FY 2023/24. Due to significant intangible tax imposed on the property that was not previously contemplated, the Developer and DIA agreed upon an annual cap of \$1.2 million.
- (K) This project has been partially completed by the developers and was included on the 2024 tax roll at the improved value for the first time. Therefore, the project will qualify for the REV Grant for the first time.
- (L) These items represent costs associated with the MPS Garages (excluding the operator costs), including rent, utilities, repairs, and maintenance.
- (M) This amount represents the insurance premiums on the MPS Garages.
- (N) These amounts represents the principal and interest due on the bonds issued related to the acquisition of the MPS Garages.
- (O) This amount represent a passthrough of the Lynch loan payment to the Self-Insurance fund (56101). The CRA borrowed \$17,816,000 from the City's Self-Insurance fund to finance the project.
- (P) This account is used to periodically set funds aside to pay future grant obligations.
- (Q) Funds will be used for construction of the Gateway Entrances for the LaVilla Trail.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK CRA TRUST (FUND 10801)  
2024/25 MAYOR'S PROPOSED BUDGET**

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**BUDGET BOOK REFERENCE - PAGE #45 - 47**

- (R) These projects and activities are in the design phase. No funds have been proposed for FY 2024/25 but additional funds may be required in future years.
- (S) These funds will go towards the engineering and construction of a waterfront restaurant to be available for future leasing.
- (T) Based on a market study, further appropriations towards the CRA parcel (food/entertainment facilities) has been placed on hold while surrounding developments are being implemented.
- (U) This will fund the widening of sidewalks, increased landscaping and hardscaping, and additional street furnishings. Including the \$6.5 million to be appropriated in FY 2024/25, total CRA project appropriations will be approximately \$16 million.
- (V) Available funding in these activities is anticipated to be sufficient for now. No additional funding will be provided for FY 2024/25.
- (W) These amounts represent funding for programs from the updated BID and/or CRA Plan approved by Ord. 2022-372-E.
- (X) This amount represents the balance of budgeted revenue in excess of budgeted expenditures, which can be reallocated by the CRA Board at a future date.

**Recommendation**

We recommend that Schedule V (the Budget Schedule in the Budget Ordinance for the Northbank) be amended to remove the FY 2023/24 approved amount column from the schedule. This will have no impact on the Special Council Contingency.

**DOWNTOWN NORTHBANK CRA TRUST**  
**FUND 10801**

<b>REVENUES</b>	<b>FY25 Proposed</b>
Property Taxes - Northeast USD1-C	4,929,557
Property Taxes - Northwest USD1-B	9,048,021
Interest Income	1,175,423
Adams Street Garage	675,000
Courthouse Garage	200,000
Courthouse Garage Tenant Lease	99,640
Garage - Sports Complex	975,000
Northflorida Land Trust Lease (DIA Res. 2017-05-01)	38,243
Johnson Commons	44,000
Debt Repayment (Lynch /11E) - Principal	457,019
Debt Repayment (Lynch /11E) - Interest	342,981
Debt Repayment (Carling Loan) - Principal	346,945
Debt Repayment (Carling Loan) - Interest	159,542
Total Revenues:	<u>18,491,371</u>

<b>EXPENDITURES</b>	<b>FY25 Proposed</b>
<b>Administrative Expenditures</b>	
Supervision Allocation	960,427
Annual Independent Audit	2,500
Total Administrative Expenditures:	<u>962,927</u>
<b>Financial Obligations</b>	
Recaptured Enhanced Value (REV) grants	
Fidelity National Information Services (2019-596)	1,200,000
Fincantieri (DIA Res. 2022-04-10)	87,000
Hallmark / 220 Riverside (leg: 2012-270)	506,000
Lofts at Brooklyn (DIA resolution 2018-09-01)	73,212
Lofts at Jefferson Station (DIA resolution 2017-10-05)	69,056
Park View Plaza (Leg: 2015-037)	151,422
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	480,000
Vista Brooklyn - 200 Riverside (leg: 2012-703)	605,000
<b>MPS Downtown Garages</b>	
Operating Lease - Leaseholder Improvements	25,000
Miscellaneous Insurance	323,309
Debt Service Principal - Debt Defeasance (leg. 2022-137)	1,500,000
Debt Service Interest - Debt Defeasance (leg. 2022-137)	485,676
Adams Street Garage	200,000
Courthouse Garage	400,000
Sports Complex Garage	250,000
Lynch Bldg. Loan Repayment	800,000
Total Financial Obligations:	<u>7,155,675</u>
<b>Future Years Debt Reduction</b>	
Future Debt Reduction	150,000
Total Future Years Debt Reduction:	<u>150,000</u>
<b>Plan Authorized Expenditures</b>	
<b>Capital Projects</b>	
Lavilla Heritage Trail & Gateway Entrances	500,000
Riverfront Plaza Restaurant	1,000,000

**DOWNTOWN NORTHBANK CRA TRUST  
FUND 10801**

<b>EXPENDITURES</b>	<b>FY25 Proposed</b>
Plan Authorized Expenditures	
Capital Projects	
Two Way Conversion - Forsyth & Adams	6,500,000
Professional Services	250,000
Urban Art	250,000
Wayfare Signage	500,000
Unallocated Plan Authorized Expenditures	<u>1,222,769</u>
Total Plan Authorized Expenditures:	<u>10,222,769</u>
Total Expenditures:	<u><u>18,491,371</u></u>



**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN SOUTHBANK CRA TRUST (FUND 10802)  
2024/25 MAYOR'S PROPOSED BUDGET**

**BUDGET BOOK REFERENCE - PAGE #49 - 50**

	2023/24 APPROVED BUDGET	2024/25 PROPOSED BUDGET	INCREASE/ (DECREASE)	f/n
<b>REVENUES</b>				
Property Taxes	\$ 7,266,048	\$ 7,140,385	\$ (125,663)	(A)
Interest Income	366,990	613,409	246,419	(B)
<b>Total Revenues:</b>	<b>\$ 7,633,038</b>	<b>\$ 7,753,794</b>	<b>\$ 120,756</b>	
<b>EXPENDITURES</b>				
Administrative Expenditures				
Supervision Allocation	\$ 319,914	\$ 344,708	\$ 24,794	(C)
Professional Services	-	278,984	278,984	(D)
Annual Independent Audit	2,500	2,500	-	
Total Administrative Expenditures:	\$ 322,414	\$ 626,192	\$ 303,778	
Financial Obligations				
Recaptured Enhanced Value (REV) grants				
Home Street Apartments (DIA Resolution 2017-08-03)	\$ 224,685	\$ 250,000	\$ 25,315	
Southbank Apartment Venture (leg: 2018-658)	303,990	360,000	56,010	
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	563,437	625,000	61,563	
JEA Southside Gen Station Public Infrastructure Improvements	4,000,000	3,500,000	(500,000)	(E)
Debt Service Interest - Strand Bonds 2014 Special Rev	138,810	125,856	(12,954)	
Debt Service Principal - Strand Bonds 2014 Special Rev	228,000	240,000	12,000	
Total Financial Obligations:	\$ 5,458,922	\$ 5,100,856	\$ (358,066)	
Future Years Debt Reduction				
Future Debt Reduction	\$ -	\$ 40,000	\$ 40,000	(F)
Total Future Years Debt Reduction:	\$ -	\$ 40,000	\$ 40,000	
Plan Authorized Expenditures				
Capital Projects				
Flagler Ave. Shared Street	\$ 300,000	\$ -	\$ (300,000)	(G)
Riverwalk Enhancements and Signage	750,000	-	(750,000)	(H)
St Johns River Park Restaurant	-	1,500,000	1,500,000	(I)
Banner and Arms	10,000	-	(10,000)	(J)
Commercial Revitalization Program	150,000	-	(150,000)	(J)
Downtown Development Loan	-	50,000	50,000	(K)
Professional Services	200,000	-	(200,000)	(J)
Urban Art	25,000	-	(25,000)	(J)
Waterfront Enhancement	25,000	-	(25,000)	(J)
Unallocated Plan Authorized Expenditures	391,702	436,746	45,044	(L)
Total Plan Authorized Expenditures	\$ 1,851,702	\$ 1,986,746	\$ 135,044	
<b>Total Expenditures:</b>	<b>\$ 7,633,038</b>	<b>\$ 7,753,794</b>	<b>\$ 120,756</b>	

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN SOUTHBANK CRA TRUST (FUND 10802)  
2024/25 MAYOR'S PROPOSED BUDGET**

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**BUDGET BOOK REFERENCE - PAGE #49 - 50**

**Revenue**

(A) The Mayor's proposed ad valorem tax revenue is calculated as follows:

Base Year	1980
Preliminary Taxable Values	\$ 753,284,452
Less Taxable Value in Base Year	89,127,781
<b>Taxable Value Incremental Increases</b>	<b>\$ 664,156,671</b>
Taxable Value Percentage Changes	745.2%
Operating Millage Rates	11.3169
Collection Rate	95.0%
Total Ad Valorem Revenue	\$ 7,140,385

(B) This represents estimated interest earnings based on the City's anticipated rate of return provided by Treasury.

**Expenditures**

- (C) This amount represents the administrative costs of the CRA which are allocated from the DIA General Fund/General Services District. The increase is due to an increase in salary and legal costs in the DIA General Fund/General Services District.
- (D) The majority of these funds will be used for design services related to the St. Johns River Park CRA Restaurant Project.
- (E) This amount represents funding for public infrastructure improvements on the site of the former JEA Southside Generating Station (also known as the River's Edge project). Per Ord. 2018-313-E, the maximum City contribution for the infrastructure improvements is \$23.0 million. The FY 2024/25 appropriation will fulfill the CRA's funding responsibilities for the Project, plus the costs associated with hiring a Construction Inspector in accordance with the Redevelopment Agreement.
- (F) This account is used to periodically set funds aside to pay future grant obligations.
- (G) Total CRA appropriations to date for this project is \$800,000. Project is currently in the design phase with construction anticipated to commence in FY 2025/26. Improvements are anticipated to extend from Riverplace Boulevard south to Prudential Drive and include public access connection to the Riverwalk.
- (H) Total CRA appropriations to date for this project is \$1.1 million. DIA intends to implement a phased construction approach and is in the process of putting the initial phase out to bid. The need for additional CRA funds is anticipated for further construction in FY 2025/26. Improvements will include expansion of the existing Riverwalk, addition of planters and trees, and lighting replacement.
- (I) These funds will go towards the engineering and construction of a waterfront restaurant to be available for future leasing.
- (J) Available funding in these activities is anticipated to be sufficient for now. No additional funding will be provided for FY 2024/25.
- (K) This funding will be added to other funding to be used to issue a loan for an affordable housing project.
- (L) This amount represents the balance of budgeted revenue in excess of budgeted expenditures, which can be reallocated by the CRA Board at a future date.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN SOUTHBANK CRA TRUST (FUND 10802)  
2024/25 MAYOR'S PROPOSED BUDGET**

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**BUDGET BOOK REFERENCE - PAGE #49 - 50**

**Recommendation**

We recommend that the Southbank CRA schedule included in the Budget Ordinance (Schedule V) be amended to remove the FY 2023/24 approved amount column from the schedule. This will have no impact on the Special Council Contingency.

**DOWNTOWN SOUTHBANK CRA TRUST  
FUND 10802**

<b>REVENUES</b>	FY25 Proposed
Property Taxes	7,140,385
Interest Income	613,409
Total Revenues:	7,753,794

<b>EXPENDITURES</b>	FY25 Proposed
Administrative Expenditures	
Supervision Allocation	344,708
Professional Services	278,984
Annual Independent Audit	2,500
Total Administrative Expenditures:	626,192
Financial Obligations	
Recaptured Enhanced Value (REV) grants	
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	250,000
Home Street Apartments (DIA Resolution 2017-08-03)	360,000
Southbank Apartment Venture (leg: 2018-658)	625,000
The District/JEA Southside Gen Station Pub Infra Improv	3,500,000
Debt Service Interest - Strand Bonds 2014 Special Rev	125,856
Debt Service Principal - Strand Bonds 2014 Special Rev	240,000
Total Financial Obligations:	5,100,856
Future Years Debt Reduction	
Future Debt Reduction	40,000
Total Future Years Debt Reduction:	40,000
Plan Authorized Expenditures	
Capital Projects	
St Johns River Park Restaurant	1,500,000
Downtown Development Loan	50,000
Unallocated Plan Authorized Expenditures	436,746
Total Plan Authorized Expenditures:	1,986,746
Total Expenditures:	7,753,794

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
JACKSONVILLE BEACH TAX INCREMENT (FUND 10803)  
2024/25 MAYOR'S PROPOSED BUDGET  
BUDGET BOOK REFERENCE - Page #51-52**

	<b>USD2A Jax Beach Downtown</b>	<b>USD2B Jax Beach South Bank</b>	<b>2024/25 PROPOSED BUDGET</b>
<b>TAXABLE VALUES &amp; RATES</b>			
Base Years	1983	1986	1983 & 1986
Preliminary Taxable Values	\$ 997,101,658	\$ 542,025,913	\$ 1,539,127,571
Less Taxable Value in Base Years	(42,271,886)	(6,518,754)	(48,790,640)
<b>Taxable Value Incremental Increases</b>	<b>\$ 954,829,772</b>	<b>\$ 535,507,159</b>	<b>\$ 1,490,336,931</b>
Taxable Value Percentage Increases	2258.8%	8214.9%	3054.6%
Operating Millage Rates (mills)	8.0262	8.0262	8.0262
Collection Rate	95.0%	95.0%	95.0%
<b>REVENUE</b>			
<b>Ad Valorem Taxes - GF / GSD</b>	<b>\$ 7,280,473</b>	<b>\$ 4,083,183</b>	<b>\$ 11,363,656</b>
<b>EXPENDITURES</b>			
<b>Contribution to Jacksonville Beach</b>	<b>\$ 7,280,473</b>	<b>\$ 4,083,183</b>	<b>\$ 11,363,656</b>

**Percentage of USD2 Taxes Received by City of Jacksonville**

	<b><u>Countywide Levy</u></b>	<b><u>USD2 Levy</u></b>
2024/25 Jax Beach Preliminary Taxable Values	\$ 5,776,424,710	\$ 5,776,424,710
Levy	11.3169 mills	8.0262 mills (A)
Collection Rate	95.5%	95.5%
Taxes	<b>\$ 62,429,516</b>	\$ 44,276,417
Less TIF		(11,363,656)
<b>Net Revenue to City</b>		<b>\$ 32,912,761</b>

**FOOTNOTES**

(A) 8.0262 mills is 3.2907 mills less than the General Services District millage. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Services District rate. The USD2 levy is 70.92% of the 11.3169 mill rate levied county-wide.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
KING SOUDEL TAX INCREMENT DISTRICT GSK (FUND 10805)  
2024/25 CRA BOARD APPROVED BUDGET  
BUDGET BOOK REFERENCE - Pages #53-54**

	<u>2023/24</u> <u>APPROVED</u> <u>BUDGET</u>	<u>2024/25</u> <u>PROPOSED</u> <u>BUDGET</u>	<u>INCREASE/</u> <u>(DECREASE)</u>	<u>Footnote</u>
<b>REVENUE</b>				
Property Taxes	\$ 2,841,769	\$ 3,484,229	\$ 642,460	(A)
Interest Income	102,469	206,611	104,142	(B)
<b>Total Revenue:</b>	<b><u>\$ 2,944,238</u></b>	<b><u>\$ 3,690,840</u></b>	<b><u>\$ 746,602</u></b>	
<b>EXPENDITURES</b>				
Administrative Expenditures				
Permanent Salaries	\$ -	\$ 34,381	34,381	(C)
Medicare	-	500	500	(C)
Disability Trust Fund - Employer	-	103	103	(C)
GEPP Defined Contribution - Employer	-	4,023	4,023	(C)
Group Life Insurance	-	122	122	(C)
Group Hospitalization Insurance	-	3,354	3,354	(C)
Professional Services	1,000	1,000	-	
Travel	1,000	3,688	2,688	(D)
Local Mileage	150	300	150	
General Liability Insurance	0	155	155	
Advertising and Promotion	1,000	1,000	-	
OGC Internal Service	10,900	10,900	-	
Office Supplies	500	500	-	
Dues, Subscriptions	175	175	-	
Employee Training	1,600	988	(612)	(D)
Supervision Allocation	83,875	129,057	45,182	(E)
Annual Independent Audit	2,500	2,500	-	
Total Administrative Expenditures:	<u>\$ 102,700</u>	<u>\$ 192,746</u>	<u>\$ 90,046</u>	
Plan Authorized Expenditures				
Unallocated Plan Authorized Expenditures	\$ 2,841,538	\$ 3,498,094	\$ 656,556	(F)
Total Plan Authorized Expenditures:	<u>\$ 2,841,538</u>	<u>\$ 3,498,094</u>	<u>\$ 656,556</u>	
<b>Total Expenditures:</b>	<b><u>\$ 2,944,238</u></b>	<b><u>\$ 3,690,840</u></b>	<b><u>\$ 746,602</u></b>	

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
KING SOUDEL TAX INCREMENT DISTRICT GSK (FUND 10805)  
2024/25 CRA BOARD APPROVED BUDGET  
BUDGET BOOK REFERENCE - Pages #53-54**

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**Revenue**

(A) Ad valorem tax revenue is calculated as follows:

Base Year	<u>2008</u>	
Preliminary Taxable Values	395,147,373	
Less Taxable Value in Base Year	<u>71,064,917</u>	
<b>Taxable Value Incremental Increases</b>	<b><u>\$ 324,082,456</u></b>	
Taxable Value Percentage Increases	456.0%	
Operating Millage Rates	11.3169	mills
Collection Rate	95.0%	

Total Revenue \$ 3,484,229

(B) This represents estimated interest earnings based on the City's anticipated rate of return provided by Treasury.

**Expenditures**

- (C) These amounts represent 50% of the salaries and benefits associated with a new CRA Coordinator position being added as part of the budget process.
- (D) The changes in Employee Training and Travel are due to the FY 2024/25 annual conference being held in Tampa. The conference was held locally in FY 2023/24.
- (E) This amount represents the administrative costs of the CRA which are allocated from the Office of Economic Development. The increase is due to a realignment of the cost distribution within the Office of Economic Development and increase in costs being allocated.
- (F) This amount represents the balance of budgeted revenue in excess of budgeted expenditures, which can be reallocated by the CRA Board at a future date.

**Recommendation**

We recommend that the Budget Ordinance Schedule for the King Soutel CRA (Schedule T) be amended to remove the FY 2023/24 approved amount column from the schedule. This will have no impact on the Special Council Contingency.

**KING/SOUTEL CROSSING CRA TRUST  
FUND 10805**

<b>REVENUES</b>	FY25 Proposed
Property Taxes	3,484,229
Interest Income	206,611
Total Revenues:	3,690,840

<b>EXPENDITURES</b>	FY25 Proposed
Administrative Expenditures	
Permanent Salaries	34,381
Medicare	500
Disability Trust Fund - Employer	103
GEPP Defined Contribution - Employer	4,023
Group Life Insurance	122
Group Hospitalization Insurance	3,354
Other Professional Services	1,000
Travel Expense	3,688
Local Mileage	300
General Liability Insurance	155
Advertising and Promotion	1,000
ISA-OGC Legal	10,900
Office Supplies - Other	500
Dues and Subscriptions	175
Employee Training Expenses	988
Supervision Allocation	129,057
Annual Independent Audit	2,500
Total Administrative Expenditures:	192,746
Plan Authorized Expenditures	
Unallocated Plan Authorized Expenditures	3,498,094
Total Plan Authorized Expenditures:	3,498,094
Total Expenditures:	3,690,840



**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
RENEW ARLINGTON TAX INCREMENT DISTRICT GSRA (FUND 10806)  
2024/25 CRA BOARD APPROVED BUDGET  
BUDGET BOOK REFERENCE - Page #55-56**

	2023/24 APPROVED BUDGET	2024/25 PROPOSED BUDGET	INCREASE/ (DECREASE)	Footnote
<b>REVENUE</b>				
Property Taxes	\$ 2,751,244	\$ 2,755,982	\$ 4,738	(A)
Interest Income	150,647	244,505	93,858	(B)
<b>Total Revenue:</b>	<b>\$ 2,901,891</b>	<b>\$ 3,000,487</b>	<b>\$ 98,596</b>	
<b>EXPENDITURES</b>				
Administrative Expenditures				
Permanent Salaries	\$ -	\$ 34,381	34,381	(C)
Part-Time Salaries	81,161	101,288	20,127	(D)
Medicare	1,177	1,969	792	(C)
Disability Trust Fund - Employer	-	103	103	(C)
GEPP Defined Contribution - Employer	-	4,023	4,023	(C)
Group Life Insurance	-	122	122	(C)
Group Hospitalization Insurance	-	3,354	3,354	(C)
Professional Services	1,000	1,000	-	
Travel	1,000	3,688	2,688	(E)
Local Mileage	150	300	150	
General Liability Insurance	377	610	233	
Advertising and Promotion	1,000	1,000	-	
OGC Internal Service	20,000	20,000	-	
Office Supplies	500	500	-	
Dues, Subscriptions	175	175	-	
Employee Training	1,600	988	(612)	(E)
Supervision Allocation	112,029	147,257	35,228	(F)
Annual Independent Audit	2,500	2,500	-	
Total Administrative Expenditures:	\$ 222,669	\$ 323,258	\$ 100,589	
Financial Obligations				
Infrastructure Development Grant College Park (CRA-2021-02)	\$ 400,000	\$ 400,000	\$ -	(G)
Total Administrative Expenditures:	\$ 400,000	\$ 400,000	\$ -	
Plan Authorized Expenditures				
Unallocated Plan Authorized Projects	\$ 2,279,222	\$ 2,277,229	\$ (1,993)	(H)
<b>Total Expenditures:</b>	<b>\$ 2,901,891</b>	<b>\$ 3,000,487</b>	<b>\$ 98,596</b>	

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
RENEW ARLINGTON TAX INCREMENT DISTRICT GSRA (FUND 10806)  
2024/25 CRA BOARD APPROVED BUDGET  
BUDGET BOOK REFERENCE - Page #55-56**

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**Revenue**

(A) Ad valorem tax revenue is calculated as follows:

Base Year	2015
Preliminary Taxable Values	\$ 466,687,659
Less Taxable Value in Base Year	210,342,375
<b>Taxable Value Incremental Increases</b>	<b>\$ 256,345,284</b>
Taxable Value Percentage Increases	121.9%
Operating Millage Rates	11.3169 mills
Collection Rate	95.0%
Total Revenue	\$ 2,755,982

(B) This represents estimated interest earnings based on the City's anticipated rate of return provided by Treasury.

**Expenditures**

- (C) These increases primarily represent funding 50% of the salaries and benefits associated with a new CRA Coordinator position being added as part of the budget process.
- (D) The increase of \$20,127 is due to the addition of 248 part-time hours for a professional landscape architect related to the Mandatory Compliance Grant Program resulting from an increase in grant applications.
- (E) The changes in Employee Training and Travel are due to the FY 2024/25 annual conference being held in Tampa. The conference was held locally in FY 2023/24.
- (F) This amount represents the administrative costs of the CRA which are allocated from the Office of Economic Development. The increase is due to an increase in the costs being allocated and a realignment of the cost distribution within the Office of Economic Development.
- (G) In FY 2020/21 the CRA Board approved a \$2,000,000 Infrastructure Development Grant (TID) for 903 University Blvd LLC. to develop mixed-use commercial and residential property at the former site of the Town and County Shopping Center. The \$400,000 represents the fourth of five equal annual installments.
- (H) This amount represents the balance of budgeted revenue in excess of budgeted expenditures, which can be reallocated by the CRA Board at a future date.

**Recommendation**

We recommend that the Renew Arlington CRA Schedule within the Budget Ordinance (Schedule S) be amended to remove the FY 2023/24 approved amount column from the schedule. This will have no impact on the Special Council Contingency.

**RENEW ARLINGTON AREA CRA TRUST**  
**FUND 10806**

<b>REVENUES</b>	FY25 Proposed
Property Taxes	2,755,982
Interest Income	244,505
Total Revenues:	<u>3,000,487</u>

<b>EXPENDITURES</b>	FY25 Proposed
Administrative Expenditures	
Permanent Salaries	34,381
Part-Time Salaries	101,288
Medicare	1,969
Disability Trust Fund - Employer	103
GEPP Defined Contribution - Employer	4,023
Group Life Insurance	122
Group Hospitalization Insurance	3,354
Other Professional Services	1,000
Travel Expense	3,688
Local Mileage	300
General Liability Insurance	610
Advertising and Promotion	1,000
ISA-OGC Legal	20,000
Office Supplies - Other	500
Dues and Subscriptions	175
Employee Training	988
Supervision Allocation	147,257
Annual Independent Audit	2,500
Total Administrative Expenditures:	<u>323,258</u>
Financial Obligations	
Infrastructure Development Grant	
College Park (CRA-2021-06)	400,000
Total Financial Obligations:	<u>400,000</u>
Plan Authorized Expenditures	
Unallocated Plan Authorized Expenditures	2,277,229
Total Plan Authorized Expenditures:	<u>2,277,229</u>
Total Expenditures:	<u>3,000,487</u>

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**NOTE:** As part of the Mayor’s reorganization of the executive branch (Ordinance 2024-175-E), the functions and activities of the Office of Economic Development now include the operation of the Office of Equal Business Opportunity–Business Compliance. Below is a summary of the Office of Economic Development’s proposed budget including the budget of the Office of Equal Business Opportunity, and the information provided in this handout is based on this summary page.

	FY 23-24 ADOPTED	FY 24-25 PROPOSED	%	DOLLARS
<b>REVENUE</b>				
Miscellaneous Revenue	\$ 10	0	-100.0%	\$ (10.00)
Contribution From Local Units	66,096	66,096	0%	0.00
<b>TOTAL REVENUE</b>	<b>\$ 66,106</b>	<b>\$ 66,096</b>	<b>0.0%</b>	<b>\$ (10.00)</b>

<b>EXPENDITURES</b>				
Salaries	\$ 1,683,624	\$ 1,753,683	4.2%	\$ 70,059
Pension Costs	524,135	562,172	7.3%	38,037
Employer Provided Benefits	167,708	174,954	4.3%	7,246
Internal Service Charges	348,237	550,684	58.1%	202,447
Insurance Costs and Premiums - Allocations	8,698	7,794	-10.4%	(904)
Professional and Contractual Services	448,097	448,097	0.0%	-
Other Operating Expenses	91,979	92,230	0.3%	251
Capital Outlay	2	2	0.0%	-
Grants, Aids & Contributions	108,001	208,001	92.6%	100,000
Supervision Allocation	(351,234)	(521,988)	48.6%	(170,754)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,029,247</b>	<b>\$ 3,275,629</b>	<b>8.1%</b>	<b>\$ 246,382</b>

<b>AUTHORIZED POSITION CAP</b>	FY 23-24 ADOPTED	FY 24-25 PROPOSED	CHANGE
Authorized Positions	19	18	(1)
Part-Time Hours	2,940	3,380	440

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

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**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**BACKGROUND:**

The Office of Economic Development serves as the economic development agency (outside of downtown) for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center, provides staff support to two Community Redevelopment Areas and includes the Jacksonville Film and Television Office and Office of Equal Business Opportunity.

**EXPENDITURES:**

1. Salaries:

- The increase of \$70,059 is due to an increase in permanent and probationary salaries due to vacancies filled at a higher pay and reclassification of positions, which was partially offset by a decrease in the employee cap of one position.

2. Pension Costs:

- The net increase of \$38,037 is mainly the result of the increase in the required contribution to the defined benefit plan and the salary increases noted above.

3. Internal Service Charges:

- The increase of \$202,447 is mainly due to increases of \$131,465 in computer systems and maintenance mainly due to the addition of charges related to the Salesforce Public Platform implementation, \$38,703 in legal charges based on actual usage, and \$22,087 in building cost allocation – City Hall due to the Office of Economic Development moving to a bigger office space.

4. Grants, Aids, & Contributions:

- This funding is a grant for the UNF Small Business Development Center. The increase of \$100,000 will support additional outreach, training and education, and is part of the Mayor’s Task Force Initiatives (Ordinance 2023-807-E).

5. Supervision Allocation:

- This amount represents administrative costs that are being allocated to the Cecil Commerce Center Fund (Fund 11312) and two Community Redevelopment Area (CRA) funds for which the department provides staff support. The CRAs include the King/Soutel CRA (Fund 10805) and the Renew Arlington CRA (Fund 10806). The amount allocated out went from \$351,234 to \$521,988 mainly due to increases in pension costs and internal service charges that are included in the allocation calculation.

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**FOOD AND BEVERAGE EXPENDITURES:**

<b>FY 2024/25 Proposed</b>	<b>Description of each Service/Event that requires the purchase of food/beverage</b>	<b>Explanation that the Service/Event serves a public purpose</b>
\$200	Coffee for meetings with prospects.	To further redevelopment efforts in Jacksonville to promote job creation and private capital investment.

**EMPLOYEE CAP CHANGES:**

The employee cap decreased by one position due to a position transferred to the Planning and Development Department during FY 2023/24. There is an additional 440 part-time hours being added.

**SERVICE LEVEL CHANGES:**

None.

**COMMENT:**

The FY 2024/25 proposed budget for the Equal Business Opportunity Office did not include the two full-time positions (nor the funding) that were added in accordance with Ordinance 2024-294-E which increased the Equal Business Opportunity Office’s employee cap from six to eight. However, during Meeting #2, this was addressed when upon the Administration’s request, two positions (and applicable funding) were eliminated within the Administrative Services Division and two positions (and applicable funding) were added to the Equal Business Opportunity Office.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 CECIL COMMERCE CENTER (FUND 11312)**

**PROPOSED BUDGET BOOK - Page # 213-214**

**BACKGROUND:**

Established per Ordinance 98-1052-E, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center are deposited into this trust fund. The funds are used for the improvements, repairs, or maintenance costs of the City’s facilities at Cecil Commerce Center or other costs of undertaking City obligations, goals, and objectives at Cecil Commerce Center. The Office of Economic Development manages most of the operations except for a portion of the forestry-related activities that are managed by the Parks, Recreation, and Community Services Department. This is an “all years” fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

Overall Note – Revenue is only budgeted in this fund to cover costs. Annual revenue is typically in excess of \$3 million.

**REVENUES:**

1. Miscellaneous Revenue:

- The decrease of \$108,585 is due to a decrease of \$145,421 in gains/loss on the sale of real property partially offset by an increase of \$32,431 in miscellaneous sales and charges related to “all years” adjustments to appropriate actual revenue earned in previous years and is being used to balance the fund.

2. Investment Pool/Interest Earnings:

- The proposed amount is based on the anticipated interest earnings in FY 2024/25.

**EXPENDITURES:**

1. Professional and Contractual Services:

- This funding is associated with the building and property maintenance contract at Cecil Commerce Center. The previous contract ended July 31, 2023, and a new contract was awarded to the same vendor. The decrease is attributable to the proposed amount for FY 2023/24 covering a 14-month period to better align with the City’s fiscal year compared to the FY 2024/25 proposed amount covering a 12-month period.

2. Other Operating Expenses:

- The decrease of \$200,000 is attributable to there being no appropriation of funding for the General Electric (Dresser) project because there is a sufficient “all years” balance to cover the amount in FY 2024/25. Below is a schedule of grants paid from this fund.

<b>Company Name</b>	<b>Grant Type</b>	<b>FY 2023/24 Approved Budget</b>	<b>FY 2024/25 Proposed Budget</b>
General Electric	EDME	\$ 200,000	\$ -
JinkoSolar	QTI	\$ 47,500	\$ 47,500
<b>Total</b>		<b>\$ 247,500</b>	<b>\$ 47,500</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
CECIL COMMERCE CENTER (FUND 11312)**

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**PROPOSED BUDGET BOOK - Page # 213-214**

3. Debt Management Fund Repayments:
  - The \$405,000 budgeted in FY 2023/24 represented interest payments on Debt Management Fund loans being used to fund the remediation of wetland areas at Cecil Commerce Center (Ordinance 2023-212-E) and the construction of certain water and sewer infrastructure improvements to support the extension of Logistics Lane Road at the Cecil Commerce Center (Ordinance 2023-310-E). There is no budgeted amount for FY 2024/25 because the loans are anticipated to be paid using sale of property revenue which will be presented to City Council in separate legislation.
  
4. Supervision Allocation:
  - This amount represents the administrative costs of Office of Economic Development staff for the time they spend on activities related to Cecil Commerce Center. The increase of \$90,344 is due to an overall increase in expenses being allocated.
  
5. 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.
  
6. Transfers to Other Funds:
  - This amount represents funding for the Logistics Lane Road extension capital project and is expected to cover the remaining cost of the project.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**RECOMMENDATION:**

None.



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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

	<b>FY 23-24 ADOPTED</b>	<b>FY 24-25 PROPOSED</b>	<b>%</b>	<b>DOLLARS</b>
<b>REVENUE</b>				
Charges for Services	\$ 1,056,115	\$ 1,193,023	13.0%	\$ 136,908
Fines and Forfeits	229,800	304,800	32.6%	75,000
Miscellaneous Revenue	70,000	70,000	0.0%	0
<b>TOTAL REVENUE</b>	<b>\$ 1,355,915</b>	<b>\$ 1,567,823</b>	<b>15.6%</b>	<b>\$ 211,908</b>

<b>EXPENDITURES</b>				
Salaries	7,437,213	7,614,201	2.4%	176,988
Pension Costs	1,928,839	1,862,975	-3.4%	(65,864)
Employer Provided Benefits	1,356,168	1,331,280	-1.8%	(24,888)
Internal Service Charges	4,164,763	4,232,999	1.6%	68,236
Insurance Costs and Premiums	132,754	128,278	-3.4%	(4,476)
Professional and Contractual Services	760,476	413,706	-45.6%	(346,770)
Other Operating Expenses	525,961	510,169	-3.0%	(15,792)
Grants, Aids, and Contributions	400,000	400,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,706,174</b>	<b>\$ 16,493,608</b>	<b>-1.3%</b>	<b>\$ (212,566)</b>

<b>AUTHORIZED POSITION CAP</b>	<b>FY 23-24 ADOPTED</b>	<b>FY 24-25 PROPOSED</b>	<b>CHANGE</b>
Authorized Positions	135	135	0
Part-Time Hours	9,280	9,280	0

	<b>FY 23-24 ADOPTED</b>	<b>FY 24-25 PROPOSED</b>	<b>%</b>	<b>DOLLARS</b>
<b>DIVISION SUMMARY</b>				
Environmental-Quality Division	\$ 3,845,162	\$ 4,020,269	4.6%	\$ 175,107
Housing and Community Development	108,654	113,674	4.6%	5,020
Mosquito Control	2,433,871	2,449,115	0.6%	15,244
Municipal Code and Compliance	7,491,001	7,277,603	-2.8%	(213,398)
Neighborhoods Office of the Director	2,827,486	2,632,947	-6.9%	(194,539)
<b>DEPARTMENT TOTAL</b>	<b>\$ 16,706,174</b>	<b>\$ 16,493,608</b>	<b>-1.3%</b>	<b>\$ (212,566)</b>

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

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**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**BACKGROUND:**

The Neighborhoods Department includes the Municipal Code and Compliance, Housing & Community Development, Environmental Quality, Mosquito Control, and Office of the Director Divisions. Within the Office of the Director, activities include Fight Blight Awareness Campaign, and the Office of Neighborhood Services. With the reorganization approved by 2024-175-E, Animal Care and Protective Services was moved out of this area to the Office of Administrative Services.

**REVENUE:**

1. Charges for Services:

- This mainly represents revenue from siltation inspection fees, water conservation well permits, and water and air annual maintenance fees. The slight increase is to better align the budget with recent actuals for the siltation inspection fees.

2. Fines and Forfeits:

- The increase of \$75,000 is based on increased recent actuals. This represents revenue from various civil fines and penalties.

3. Miscellaneous Revenue:

- The revenue includes miscellaneous sales and charges related to inspection fees in the Municipal Code and Compliance Division.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$176,988 is mainly due to a net increase of \$200,001 in permanent salaries mainly due to the reclassification of one position and then some salary adjustments during FY 2023/24. This was slightly offset by a decrease in overtime costs of \$20,000 based on recent actuals.

2. Pension Costs:

- The net decrease of \$65,864 is mainly due to employee turnover resulting in less employees on the defined benefit plan.

3. Internal Service Charges:

- The net increase of \$68,236 is mainly due to an increase of \$177,725 in OGC legal costs mainly related to Code Enforcement recent actual usage, an increase of \$134,614 in ITD replacement costs due to the replacement of 90 computers, and an increase of \$127,394 in Ed Ball building cost allocation driven by a project to connect Ed Ball to the JEA chilled water line. This was partially offset by a decrease of \$300,000 in information technology system development costs due to the cancellation of the IT software development project to create a new lien tracking system.

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

4. Professional and Contractual Services
  - The decrease of \$346,770 is mainly due to the removal of \$350,000 provided as start-up funding for the Jacksonville Community Land Trust. Various amounts had been provided in recent years as part of the start-up process.
  
5. Grants, Aids and Contributions:
  - This amount of \$400,000 represents funding to LISC for management and oversight of the Community Development Corporation Organization Development Grants. This program is focused on reducing crime havens through real estate development and community building and engagement efforts.

**DIVISION CHANGES:**

Division	FY 2023/24 Adopted	FY 2024/25 Proposed	% Change from FY24	\$ Change from FY24	
Municipal Code and Compliance	\$ 7,491,001	\$ 7,277,603	-2.8%	\$ -213,398	(A)
Housing & Community Development	108,654	113,674	4.6%	5,020	
Environmental-Quality Division	3,845,162	4,020,269	4.6%	175,107	(B)
Mosquito Control	2,433,871	2,449,115	0.6%	15,244	
Neighborhoods Office of the Director	2,827,486	2,632,947	-6.9%	-194,539	(C)
<b>Department Total</b>	<b>\$ 16,706,174</b>	<b>\$ 16,493,608</b>	<b>-1.3%</b>	<b>\$ -212,566</b>	

- A. The decrease of \$213,398 in the Municipal Code and Compliance Division is mainly due to the following decreases:
  - \$300,000 in information technology system development to build system requirements for a new lien tracking system.
  - \$74,988 in pension costs due to less employees in the division being on the defined benefit plan.
  - \$54,620 in mailroom charge due to a decrease in recent actual usage.
 The above decreases were partially offset by an increase of \$161,943 in OGC legal costs due to an increase in recent actual usage.
  
- B. The increase of \$175,107 in the Environmental-Quality Division is mainly due to an increase of \$59,435 in building allocation for the Ed Ball building due to the project to connect Ed Ball to the JEA chilled water line noted above, an increase of \$59,755 in ITD replacements for 37 new computers and an increase of \$44,223 permanent salaries due to salary increases in FY 2023/24.

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

C. The decrease of \$194,539 in the Neighborhoods Office of the Director Division is mainly due to the removal of the one-time enhancement of \$350,000 to provide an additional year of start-up funding for the Jacksonville Community Land Trust noted above. This is partially offset by an increase of \$140,386 in permanent salaries mainly due to the reclassification of one position during FY 2023/24.

**SCHEDULE B1 GRANTS:**

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

\$2,867,172      \$15,300      33      5,200

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	Monitoring Demonstration Study - Air	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	2	0
FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,661,608	\$0	22	5,200
FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	\$421,990	\$0	8	0
U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA’s Quality Assurance Plan.	\$85,661	\$0	1	0

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department of Transportation	Litter Control and Prevention Grant - Clean It Up Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$15,000	0	0
Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A- Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$300	0	0
Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. Perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	0	0

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

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
Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$0	9	4,160

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

**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**FOOD AND BEVERAGE:**

*(Includes funds/grants outside the General Fund/GSD related to the Neighborhoods Department)*

FY25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 5,000	Clean Air Day, Aquafest water festival and others	EPB education and outreach activities / events.
\$ 500	Gas Storage Tank Inspection B1a: Enforcement Workshop hosted by EQD	EQD environmental workshop for members of the public, regulatory agencies and associations.
\$ 400	Training on site for landlords.	Foreclosure program schedule training for Jacksonville citizens that are landlords; light snacks is provided during these trainings.
\$ 1,750	Board of Directors monthly meetings	Board members are not employees of COJ. Volunteers from the public.
\$ 5,500	CommUniverCity: Neighborhood Award Program and other community leadership programs	The majority of the events are held on an annual basis to provide leadership training and recruit CPAC membership.
\$ 141	CommUniverCity - 8 classes plus Graduation - including a catered luncheon and cake	Time Schedule TBD
\$ 143	Community Clean-Up Training Session	Workshop ranging 4 hours
\$ 143	Community Engagement Training	Workshop ranging 4 hours
\$ 143	Condo Association Training	Workshop ranging 4 hours
\$ 143	CPAC Chair and Vice Chair Training	Workshop ranging 4 hours
\$ 143	Home Owner Association Training	Workshop ranging 4 hours
\$ 143	Hurricane Preparedness Workshop & other Neighborhood Services	Workshop ranging 4 hours
\$ 143	Joint CPAC Workshop - Meet your CPAC Leaders meetings - 1 per district	Workshop ranging 4-6 hours
\$ 143	Meeting with recent CommUniverCity Graduates - Update	Workshop ranging 4 hours
\$ 143	Neighborhood Bus Tour featuring Community Projects	Bus Tour ranging 4-6 hours
\$ 143	Neighborhood Leadership Training	Workshop ranging 4 hours
\$ 143	Public Speaking for Community Groups	Workshop ranging 4 hours
\$ 143	Technology & Social Media Training for Neighborhood Organizations	Workshop ranging 4 hours
\$ 143	Various Training	Workshop ranging 2-4 hours

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

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**EXPLANATIONS BASED ON REORGANIZATION APPROVED BY 2024-175-E**

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
NEIGHBORHOODS  
MOSQUITO CONTROL - STATE (FUND 00112)**

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**PROPOSED BUDGET BOOK – Page # 180 - 181**

**BACKGROUND:**

The Mosquito Control – State Fund is mandated by Florida Statute section 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 2024/25 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County. This fund only represents the state funding.

The City is required by Florida Statute section 388.311 to budget prior year unexpended state funds for mosquito control operations. This is done through separate legislation. For fiscal year 2023/24, Ordinance 2024-171-E appropriated \$75,497 of available fund balance. If there is any remaining fund balance at the end of this fiscal year, it will need to be appropriated in FY 2024/25.

**REVENUE:**

1. Intergovernmental Revenue
  - The amount of \$78,579 is the estimated revenue from the Florida Department of Agriculture and Consumer Services.
2. Investment Pool/Interest Earnings
  - The \$2,745 is based on expected investment pool earnings in FY 2024/25.

**EXPENDITURES:**

1. Other Operating Expenses
  - This amount represents funding for operating expenses including travel, repairs and maintenance, supplies, dues and subscriptions, and employee training.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes.

**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  
NEIGHBORHOODS  
AIR POLLUTION TAG FEE (FUND 10201)**

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**PROPOSED BUDGET BOOK – Page # 182 - 184**

**BACKGROUND:**

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

**REVENUES:**

1. State Shared Revenue:
  - This represents anticipated revenue from auto license air pollution control fees. The decrease in the budgeted amount is to better align with collections in recent years.
2. Transfers from Fund Balance:
  - There is a proposed transfer from fund balance to balance the budget due to the decrease in budgeted revenue.

**EXPENDITURES:**

1. Pension Costs:
  - The increase of \$12,167 is mainly due to an increase in the required contribution to the defined benefit plan.
2. Capital Outlay
  - There is no capital outlay in the proposed budget.
3. Indirect Cost
  - This amount is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City’s independent consulting firm.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
NEIGHBORHOODS  
HAZARDOUS WASTE PROGRAM (FUND 15302)**

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**PROPOSED BUDGET BOOK – Page # 185 - 187**

**BACKGROUND:**

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

**REVENUE:**

1. Charges for Services:
  - This represents hazardous waste fees.
2. Transfers from Fund Balance:
  - No transfer from fund balance is needed to balance the proposed budget.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$7,610 is due to the impact of salary increases during FY 2023/24.
2. Professional and Contractual Services:
  - The increase is due to the cost of OSHA-mandated medical exams.
3. Other Operating Expenses:
  - This amount represents funding for operating expenses including travel, repairs and maintenance, supplies, dues and subscriptions, and employee training.
4. Supervision Allocation:
  - The supervision allocation was removed due to restructuring in the division making it so the allocation was no longer needed.
5. Indirect Cost:
  - This amount is based on the allocation of costs to operate central services of the City (e.g., Finance and Administration, Employee Services and City Council) as calculated by the City’s independent consulting firm.
6. Cash Carryover:
  - This amount represents the budgeted revenue over budgeted expenditures that is subject to future City Council approval.

**SERVICE LEVEL CHANGES:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
NEIGHBORHOODS  
HAZARDOUS WASTE PROGRAM (FUND 15302)**

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**PROPOSED BUDGET BOOK – Page # 185 - 187**

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)**

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**PROPOSED BUDGET BOOK - Page # 65-66**

**BACKGROUND:**

Ordinance 2023-807-E amended Ordinance Code Section 111.920 to establish the Homelessness Initiatives Special Revenue Fund (the “Fund”). Ordinance 2024-41-E amended Code Section 111.920 to require that the City designate an amount equal to four percent of the approved economic development agreement incentives approved during the prior calendar year for projects located outside of the geographical boundaries of an established Community Redevelopment Area for inclusion in the next annual budget to deposit in the Homelessness Initiatives Special Revenue Fund. The Fund is to be utilized to provide assistance with neighborhood and Citywide initiatives to address homelessness and chronic homelessness. The Director of the Department charged with overseeing the homelessness initiative for which funding is sought can request funding from the Fund, subject to appropriation by City Council. This is an “all years” fund.

Ordinance 2024-111-E created the Homelessness Initiatives Commission to serve as the advisory body to oversee and make recommendations regarding the use and distribution of all funds deposited in the Fund. The Commission is tasked with creating an initial Action Plan by September 1, 2024 and an initial Strategic Plan by December 31, 2024.

A total of \$1.4 million was appropriated to the Fund through the Mayor’s Task Force legislation (Ordinance 2023-847-E) which included \$200,000 appropriated for the Homeless Continuum of Care Bonus Match and \$1.2 million placed in a contingency account for future appropriation. Ordinance 2024-375-E later appropriated an additional \$200,000 to the contingency account from the Council President Contingency.

**REVENUES:**

1. Transfers from Other Funds

- This represents a transfer from the General Fund/GSD of \$1,240,000 based on the calculation established in Municipal Code Section 111.920 plus an additional \$10,000,000 to partially fund the Administration’s estimated cost of the City’s obligations under House Bill 1365 (explained in further detail below).

**EXPENDITURES:**

1. Contingencies

- The FY 2024/25 funding of \$11,240,000 is being placed in a contingency account for future appropriation by City Council.

**(Continues on Next Page)**

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2024/25 BUDGET  
HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND (FUND 11103)**

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**PROPOSED BUDGET BOOK - Page # 65-66**

**SERVICE LEVEL CHANGES:**

This is the first year that funding is included in the annual budget for the Homelessness Initiatives Special Revenue Fund.

Additionally, as mentioned above, the FY 2024/25 proposed budget includes \$10 million to cover a portion of the City’s estimated cost to comply with the unfunded mandates in House Bill 1365, which will become effective October 1, 2024. House Bill 1365 amended the Florida Statutes to prohibit counties or municipalities from allowing any person to regularly engage in public camping or sleeping on any public property, with the exception that a county may designate county or municipal property to be used for public camping or sleeping for a continuous period of no longer than one year with the prior approval of and certification by the Department of Children and Families. If a county chooses to designate property, it must meet certain minimum requirements including ensuring the safety and security of the property and those persons residing there, maintaining clean and operable restrooms and running water, providing access to behavioral health services including substance abuse and mental health treatment, and prohibiting illegal substance and alcohol use on the property and enforcing that prohibition.

Beginning January 1, 2025, House Bill 1365 also allows any resident of the county, an owner of a business located in the county, or the Attorney General to bring a civil action against the county for violation of the prohibition on public camping or sleeping on public property.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions or part-time hours in this fund.

**RECOMMENDATIONS:**

None.



**A New Day.**

**Homelessness Plan to Address the Passage of State Law #1365  
"HB #1365: Unauthorized Public Camping and Public Sleeping"**

**2024 - 2025**

## Members of the Mayor's Homelessness Work Group

### Co-Leads

Joshua Hicks, City of Jacksonville  
Tracye Polson, Mayor's Office, City of Jacksonville

### Participants

David Clark, D.E.S.C.  
Nicholas Damone, Jr., Jacksonville Sheriff's Office  
Vanessa Dunn, Jacksonville Housing Authority  
Will Evans, Changing Homelessness  
Cindy Funkhouser, Sulzbacher  
Dawn Gilman, Changing Homelessness, Inc.  
Coretta Hill, United Way  
Travis Jeffrey, City of Jacksonville  
Gary Judd, Trinity Rescue Mission  
Jim Kowalski, Jacksonville Legal Aid Society  
Johnetta Moore, City of Jacksonville  
Shannon Nazworth, Ability Housing, Inc.  
Gail Patin, Hubbard House  
James Ricks, Jacksonville Sheriff's Office  
Colleen Rodriguez, Jewish Family & Community Services  
Alex Sifakis, JWB  
Paul Stasi, City Rescue Mission  
Thomas Waters, City of Jacksonville  
Jeff Winkler, B.E.A.M.

# Jacksonville Homelessness Plan to Address the Passage of State Law HB #1365

## Introduction:

With the State Legislature passing the anti-camping bill, HB #1365, Mayor Donna Deegan directed her administration to bring together stakeholders working with the homeless population and devise a strategic plan to significantly address this issue. This plan mitigates homelessness and if followed, has the potential to achieve **functional zero**. Functional zero is the term used to describe when the number of individuals who become homeless is the same number as those who find permanent housing during the same year. The recommendations in this document were taken from that five-year strategic plan, as they deal with enforcing and responding to the passage of the state law, HB #1365, which must be implemented locally by October 1, 2024.

The most recent Point in Time Street Homeless Count identified 566 street homeless individuals. This plan's recommendations include increasing shelter beds, creating a homeless bridge shelter village, and contracting with hotels for shelter and creating extremely low-income housing units.

While government cannot solve all social problems, there is an important role it can take to impact its most serious challenges. By the City of Jacksonville demonstrating its commitment to mitigating the number of homeless, it allows increased opportunities for accessing federal and state funding and private philanthropic partnerships also aimed at tackling this national dilemma.

It is important to note that HB #1365 is an unfunded mandate that leaves the City of Jacksonville at risk of being sued, beginning in January 2025, if the city does not comply with this new law. Furthermore, in our discussions with members of the Homelessness Work Group, representatives from the Jacksonville Sheriff's Office (JSO) emphasized that there is no enforcement element of the state law and therefore, the City of Jacksonville will need to create ordinances to allow for enforcement. For example, currently, there are no ordinances that prohibit public urination or defecation. The mayor's office is working with the Office of the General Counsel to draft legislation to enforce the anti-camping on public property bill. Once passed by the City Council, JSO will have the necessary laws in place to fully enforce HB #1365, which includes offering the shelter and services advocated for in this plan.

A crucial component of addressing the needs of our street homeless and chronic homeless population is having strong wraparound services to include homelessness prevention (rent/utility assistance), homeless diversion programs (CHOP, MHOP), rapid rehousing, permanent supportive housing, food/meals, clothing, transportation assistance, shower, laundry, outreach, employment assistance, HIV, Syphilis, Hepatitis testing, SNAP, social security applications, mail, mental health services, primary care, dental services, medication access, daytime storage, computers with internet access, and legal assistance.



## Recommendation #1

*(from Section 7, Objective #1 in the Five-Year Strategic Plan)*

### Identify a point person within the Mayor's Office to oversee this plan.

Homelessness is a complex issue that impacts and is impacted by multiple components of the City's government and structure. A single person dedicated to understanding and coordinating all homeless initiatives within the city will ensure resources are optimized and opportunities are not missed. The top recommendation from the work group is for the City of Jacksonville to identify a point person in the Mayor's Office or in the Housing and Community Development Division in the Neighborhoods Department to lead this effort. The Director of Strategic Partnerships (DOSP) in the prior administration convened the Downtown Homeless Task Force during the pandemic and will oversee the execution of this plan in the first year or two. It is expected that as we identify and implement elements of this plan, we will also continue to evaluate what is working and what is not.

The Director of Strategic Partnerships would serve as a "conductor" to lead all stakeholders and create "deep collaboration" and a high level of coordination, to result in a more efficient, effective, and coherent system. The Director of Strategic Partnerships would hold the City of Jacksonville spot on the Continuum of Care Governance Board. The Director of Strategic Partnerships would coordinate with Jacksonville's Affordable Housing Administrator to determine needs at the city level between housing, services and homeless initiatives, as well as liaise with the Jacksonville City Council's Homeless Initiatives Commission, and any other responsibilities as assigned.

#### Year 1

- Develop a "baseline" report to demonstrate the "current state" of the homeless continuum so progress may be measured.
- Develop reporting mechanisms to demonstrate to the Council and public outcomes and improvements within the homeless system.
- Work with a consultant to conduct a thorough assessment of all aspects of the homeless continuum to ensure the city is prioritizing resources correctly.
- Identify potential collaborations to support the homeless system of care.
- Determine the need for a department or division within the City of Jacksonville to continue addressing homelessness, as well as managing the response to HB 1365.

Budget Needed: **\$0.00**

Direct Contract or Request for Proposal (RFP): **N/A**

## Recommendation #2

(from Section 7, Objective #3 in the Five-Year Strategic Plan)

### Expand and improve the homelessness management data collection system (HMIS)

Reliable and transparent data must drive and document this initiative. The homeless data collection system is known as the Homeless Management Information System (HMIS). This web-based software application is available to all members of the Northeast Florida Continuum of Care and is used to coordinate services, manage operations, and better serve clients. The Northeast Florida Continuum of Care, which is run by Changing Homelessness and covers Duval, Nassau, and Clay counties, per federal regulations, is responsible for selecting the HMIS lead agency. Each agency is responsible for entering client level data for their program. Better data collection and analysis will allow our community to know what is happening with the projects being funded. These positions invest in the backbone of the HMIS and keep it running smoothly.

#### Year 1

- Perform a weekly data check of key performance indicators for each project with the project lead. Publish monthly updates to the dashboard for each project.
- Conduct a quarterly in-person meeting to review key performance indicators.
- Staff needed: 3 ½ staff.
  - Total annual salary and benefits: \$290,640 per year
    - 1 - *Monitoring and Training Specialist*
      - Salary and benefits – \$54,500 + \$23,400 = \$78,000
    - 1/2 - *HMIS Analyst*
      - Salary and benefits – \$28,000 + \$12,000 = \$40,000
    - 1 - *Data Communication Technician*
      - Salary and benefits – \$54,500 + \$23,400 = \$78,000
    - 1 - *Coordinated Entry Inflow/Outflow Data Outcome Lead*
      - Salary and benefits – \$66,248 + \$28,392 = \$94,640
- Total Costs for HMIS Improvements:
  - Staffing at \$290,640 per year
  - Admin and overhead at \$49,277 per year
  - System costs due to increase users at \$120,000 per year
    - This comes from purchasing new licenses to support expanded HMIS system and access – next level up in the software package.

Budget Needed: **\$459,917.00**

Direct Contract or Request for Proposal: **Direct Contract – Changing Homelessness**

## Recommendation #3

*(from Section 1, Objective #1 in the Five-Year Strategic Plan)*

### **Increase homeless outreach teams to ensure that all parts of Duval County are covered daily and nightly**

Increasing homeless outreach teams will ensure all parts of Duval County receive consistent and comprehensive support, both day and night. This expanded coverage will help address immediate needs of those who are unsheltered, connect individuals to shelters and resources, and ultimately reduce homelessness throughout Jacksonville. We will expand outreach teams by adding: Four (4) HOPE Teams - eight (8) new staff – two (2) individuals per team. Teams will begin ongoing training and start conversations around discharge outreach with hospitals and jail.

#### Year 1

- Integrate the “Show the Way” app across all outreach teams. All teams will enter data on folks encountered and be able to geo-map where people are.
  - The cost of application and support is \$50,000 per year.
- Expand outreach teams by adding:
  - Four (4) new HOPE teams (two staff per team; eight total positions). Outreach staff will be reaching out and identifying unsheltered homeless throughout the community, while providing assistance.
    - Salary: \$47,320 + \$20,280 benefits = \$67,600 per person
    - Total cost for eight (8) salary positions: \$540,800

Budget Needed: **\$590,800.00**

Direct Contract or Request for Proposal: **RFP likely**

## Recommendation #4

*(from Section 2, Objective #1 in the Five-Year Strategic Plan)*

### Increase shelter bed capacity by working with existing shelter facilities

Utilize current bed capacity to 100% and add more bed capacity as needed in existing facilities in year one by responding to the changing need in number of beds (capacity) based on new demographic trends (large uptick in homeless women and persons aged 55+ and the need for low barrier shelter), and the need to respond to HB 1365. The budget numbers below were provided by the leaders of the organizations who provide shelter beds and would include all services and functions provided to individuals at the shelter (does not include just the cost of the bed; all-inclusive of services provided).

#### Year 1

- Stand up additional beds at existing shelters – 136 new beds can be added over the next year from four (4) shelters – at least one will become a low barrier shelter.
- Total cost for the four shelters below is \$1.79 million for the first year (at least 50 new beds for women among the four shelters).
  - **The Salvation Army** can add 40 beds (includes services):
    - \$500,000 for year one.
  - **Trinity Rescue Mission** can add 20 men beds (includes services):
    - \$250,000 total annually.
  - **City Rescue Mission** can add 26 female beds (includes services):
    - \$340,000 total annually.
  - **Sulzbacher** can add 50 beds (includes services):
    - \$700,000 total annually.
      - Will set up a special demographic shelter for 55+ or whatever the need is in early 2025.

Budget Needed: **\$1,790,000.00**

Direct Contract or Request for Proposal: **Direct Contracts with four (4) shelters listed above**

## Recommendation #5

*(from Section 2, Objective #2 in the Five-Year Strategic Plan)*

### Every shelter enters bed availability daily into Client Track (HMIS)

There are five (5) shelters currently operating in Duval County. Additional staff will ensure that bed availability is entered daily into Client Track (HMIS) and all partner agencies and law enforcement have access in real time to the beds available and will have a hotline number to call to access them. Coverage at the shelters will include nights and weekends (currently no access to this information). This will allow real-time updates to the HMIS system and help promote and expand the “No Wrong Door” policy, **while creating a 24/7 system of homelessness support.**

#### Year 1

- All shelters must hire staff to enter data for bed utilization, as this will give JSO and other agencies real-time access to beds. Shelter employees will work at the shelters and enter data into the HMIS system in real time. Will be assigned other duties, as required, by the shelter – not just a data entry position. This invests in the system to support the mitigation of homelessness.
- Twelve (12) positions will be hired.
  - Eleven (11) of these positions will be dispersed throughout the city at shelters and agencies – two (2) of which will be staff for Trinity Rescue Mission. One (1) position will handle the HMIS data hotline.
  - Salary: \$650,520 annually is needed for twelve (12) positions.
    - \$37,947 + \$16,263 benefits = \$54,210 per person, per position.

Budget Needed: **\$650,520.00**

Direct Contract or Request for Proposal: **RFP to the area shelters for hiring needs**

## Recommendation #6

*(from Section 1, Objective #3 in the Five-Year Strategic Plan)*

### Develop “No Wrong Door” (all doors are open) strategy for coordinated intake

Develop ‘No Wrong Door’ (all doors are open) strategy for Housing and Urban Development (HUD) Coordinated Intake – intakes will happen all over the city with different agencies. The Coordinated Entry lead agency, as selected by the Continuum of Care, is Changing Homelessness, Inc. The budget recommendation detailed below is for Duval County only. Coordinated Entry will be facilitated by Changing Homelessness and these staff individuals could be placed at area shelters and agencies. The goal will be to ensure that available beds are always known.

Staff will be trained to do outreach, intakes, assessments, and enter data into HMIS (HUD Homeless Management Information System), work with clients to gather all necessary documentation for programs, staff the By Name List and case conferencing meetings, and refer clients to eligible programs. They intersect between outreach staff and moving into a housing program with case managers. Coordinated Intake handles finding locations of shelters, working on the initial assessment of the individual, identifying if it's a critical situation, and collecting all documents that are needed.

#### Year 1

- Train all Coordinated Entry staff on diversion and problem solving. Track all successful outcomes from this approach for homelessness.
- Probably Changing Homelessness staff but all will be placed at area agencies to support intake. This would be an RFP as well, as needed.
- A total of six (6) new staff will be added to Coordinated Entry:
  - Salary: \$47,320 + \$20,280 benefits = \$67,600 per person
    - Total cost for six (6) staff = \$405,600 per year
- One (1) team lead for six (6) employees hired to support Coordinated Entry:
  - Salary: \$70,980 + \$30,420 benefits = \$101,400 for team lead
- Overhead and Administration: \$60,840 per year

Budget Needed: **\$567,840.00**

Direct Contract or Request for Proposal: **RFP likely**

## Recommendation #7

*(from Section 3, Objective #3 in the Five-Year Strategic Plan)*

### **COJ will contract with provider(s) for housing focused case management support for low barrier shelter and non-congregate shelter.**

Outreach and engagement of the city's street homeless must ensure wraparound services are provided to help individuals get on their feet. The need for more case management support is paramount to reaching "functional zero" of homeless individuals in Jacksonville.

These case managers would be housed at the "homeless village," the hotels, and shelters to provide education, services, and to help move people to permanent housing, thereby getting us to "functional zero" homeless. This means the number of individuals becoming homeless will equal the number of individuals moving into permanent housing. Case managers work with individuals directly to move them into housing and work with them directly to get their lives in order. The funding outlined for this recommendation would be the maximum amount needed and hirings will be done based on need, not all at once.

#### Year 1

- Contract for one (1) case manager for every 20 clients, one (1) team lead for every four (4) case managers and one (1) housing locator for every 100 clients.
- The maximum estimate is 275 clients: 13 case managers, three (3) team leaders, and two (2) housing locators would be needed.
- The salaries for these positions would be as follows:
  - Case Managers = \$47,320 and \$20,280 benefits = \$67,600 per person
    - \$878,800 annually for 13 case managers.
  - Team Leads = \$70,980 and \$30,420 benefits = \$101,400 per person
    - \$304,200 annually for three (3) team leads.
  - Housing Locators = \$47,320 and \$20,280 benefits = \$67,600 per person
    - \$135,200 annually for two (2) housing locators.

**Budget Needed: \$1,318,200.00**

**Direct Contract or Request for Proposal: RFP out in pieces (as needed; quarterly)**

## Recommendation #8

*(from Section 3, Objective #2 in the Five-Year Strategic Plan)*

### COJ to contract with hotels to secure up to 200 non-congregate shelter beds

To provide more shelter opportunities in Jacksonville, and to respond to the need for new available shelter space across the county, the City of Jacksonville will contract directly with hotels for up to 200 rooms as non-congregate shelter. This will allow the City of Jacksonville to better respond to the state law by creating more available shelter resources. 100 rooms have been identified as being able to shelter two (2) people.

#### Year 1

- The contract will allow for the drop off or referral of homeless individuals by the Jacksonville Sheriff's Office, if there is an opening at the hotel.
- The contracts will be for 30 days at a time, allowing us to increase or decrease the available shelter bed options, as needed.
- The contract will include meals for clients and security at the facility(s). An initial estimate has been received for 25 rooms at \$50 per night, \$325 per week or \$950 per month plus security and food. The estimates below are for 200 people.
  - Estimated costs for 200 rooms:
    - 200 rooms monthly = \$190,000 (\$2,280,000 a year)
      - One full time Changing Homelessness staff for data monitoring, evaluation and reporting for each year of the program at each hotel location.
    - Food estimate: \$28 per day, per person (\$21,700 monthly)
      - 200 people x \$28 a day x 365 days = \$2,044,200
    - Security estimate: \$25 hourly x 24 hours = \$600 daily (\$18,600 monthly). Security estimate yearly for one guard: \$219,000 (would likely need two or three guards).

Budget Needed: **\$4,543,200.00**

Direct Contract or Request for Proposal: **RFP will be needed (hotel vendors)**



## Recommendation #9

*(from Section 3, Objective #1 in the Five-Year Strategic Plan)*

**COJ will contract with a developer to create a non-congregate, low barrier bridge shelter village (Container/“ModPod”) for a pilot of 100 beds located adjacent to the Urban Rest Stop or another location as determined by HB #1365**

The state’s anti-camping legislation (HB #1365) requires municipalities and local governments to implement the state law prohibiting individuals from camping on public city streets, sidewalks, and parks. Instead, local governments are authorized to build temporary encampments or shelters to place homeless individuals, for local governments to enforce the law and the unfunded mandate.

### Year 1

- Assess efficacy of a shipping container compared to a “ModPod” solution.
  - If a shipping container option is selected: Pay for 25 shipping container units to be built out (100 rooms) and lease the property (parking lot) next to the Urban Rest Stop to house.
  - If the ModPods option is selected: order 100 ModPods to be delivered to a leased location (likely parking lot next to the Urban Rest Stop).
- A developer would handle the building out of the housing village for the City of Jacksonville – including infrastructure. This would be a pilot program to start.
- Contract with Urban Rest Stop for meals and case management.
- Estimated Costs would include: 100 bed unit pilot – Housing Village
  - 100 ModPods x \$18,500 each = \$1,850,000 (one time cost).
  - Land lease - \$20,000 per month = \$240,000 a year.
  - Electricity - estimated at \$15 per day, per four (4) units = \$136,875 a year.
  - Portalets (4) - \$1,000 per month = \$12,000 a year.
  - Case Managers (4) = \$270,400 a year.
  - Meals - 3 meals per person, per day = \$273,750 a year
    - \$2.50 per meal x 3 x 365 days x 100 people
  - Private Security (two people) for housing village = \$525,600 a year.
    - 24/7, 365 days a year, at \$60 per hour
  - Cleaning - \$1,000 per week = \$52,000 a year.
  - Dumpster Service - \$100 per week x 52 weeks = \$5,200 a year.

**Budget Needed: \$3,365,825.00**

**Direct Contract or Request for Proposal: Likely RFP but Direct Contract is preferred due to timing (managed by Director of Strategic Partnerships in the Mayor’s Office and Affordable Housing Administrator in the Neighborhoods Department – success metrics provided to Council)**

## Recommendation #10

*(from Section 2, Objective #4 in the Five-Year Strategic Plan)*

### All shelters, in partnership, develop a 24/7 intake plan for staff and policies

Jacksonville currently does not have a 24/7 shelter system or intake plan.

To mitigate and reach functional zero for homelessness, and to enforce the state law passed in 2024, the City of Jacksonville must create policies and procedures to keep shelters (or at least one shelter) open 24/7 for intake of new homeless residents.

#### Year 1

- Convene appropriate staff from shelter(s) leadership to determine how 24/7 intakes could work and develop policies and processes to be shared.
- Work with Director of Strategic Partnerships and Homelessness Lead for the City of Jacksonville to identify the best solution forward to ensure at least one shelter is always open 24/7 in Jacksonville to receive new intakes from those unsheltered.

Budget Needed: **\$0.00 (no budget; policy)**

Direct Contract or Request for Proposal: **N/A – Administration will work with shelters.**

## Recommendation #11

*(from Section 6, Objective #5 in the Five-Year Strategic Plan)*

### COJ to expand the Homeward Bound Program

Jacksonville Sheriff's Office (JSO) runs a homeward bound program, in coordination with Downtown Vision, Inc., that helps homeless residents in Jacksonville relocate to a stable location back to where they lived before becoming homeless (back to their permanent home).

Other cities are identifying communities that are not addressing their homelessness crisis and are transporting their homeless to those cities across the country. An example of this is Tallahassee, Florida, which has seen their homeless population rapidly increase over the past few years from individuals who have never lived in Tallahassee. In fact, in Jacksonville, we've seen an increase in non-locals being homeless across Duval County. We must address this by getting individuals back to their original communities, so they can receive the help, support, and treatment they need from those who know them best. This also allows Jacksonville to devote its resources to those individuals who live here.

This homeward bound program provides relocation support by covering the transportation costs and places the homeless individual into a program (or contacts willing family to support them) back home to support their success and get them housed. Downtown Vision, Inc. supports this program through their ambassador program, in coordination with JSO, with Community Development Block Grant (CDBG) funding they receive.

#### Year 1

- Determine scope of eligible individuals for the program (the need).
- The Director of Strategic Partnerships, in coordination with JSO and Downtown Vision, will convene a working group to identify individuals who would likely qualify, and discuss plans and procedures that the city can support.
- Determine current funding provided by Jacksonville Sheriff's Office and identify needed funding from City for expanded program with JSO for future years.

Budget Needed: **\$50,000.00**

Direct Contract or Request for Proposal: **Direct Contract – JSO or Downtown Vision, Inc.**

## Recommendation #12

*(from Section 4, Objective #1 in the Five-Year Strategic Plan)*

### Expand and Increase Permanent Supportive Housing (PSH) Programs

Housing is the solution to homelessness. There are two ways to increase access to housing: development of new affordable units and making existing market housing affordable. With regards to homeless interventions, Permanent Supportive Housing (PSH) provides long-term housing coupled with supportive, wraparound services for individuals experiencing chronic homelessness and others with significant barriers. Utilizing mainstream vouchers, like Housing Choice Vouchers from the Jacksonville Housing Authority, to subsidize housing costs for homeless individuals and families, is an efficient way to increase access to stable and affordable housing.

#### Year 1

- Monitor the Ability Housing PSH pilot program just launched with the City of Jacksonville and determine its success and growth potential for 2025.
- Expand support for the award-winning Mental Health Offender Program (MHOP) PSH program, which is currently funded for 40 clients at \$1.2 million a year (\$600,000 a year directly from the City of Jacksonville (\$200,000) and Jacksonville Sheriff's Office (\$400,000) + \$600,000 matched from the State).
  - The MHOP program just won the Gold Award for most innovative program in the country from the American Psychological Association (APA) in New York in June 2024. This program needs \$447,500 added back into the budget to increase the active participants from 40 currently, up to 60 people. If we want to double the program up to 80 active participants, we will need to add \$847,500 into the budget.

Budget Needed: **\$447,500.00**

Direct Contract or Request for Proposal: **Direct Contract (Sulzbacher) for MHOP program**

## Total Costs Overview

*(from all recommendations listed above for year one funding needs)*

The costs, listed below, are for each of the recommendations listed above for one year. Some of the costs are adjustable and could be decreased, based on the needs of the programs. You can find the total costs, over five years, in the overall five-year strategic plan to mitigate homelessness – to be released later once fully completed. This 2024-2025 investment will ensure that Jacksonville not only addresses homelessness and the newly enacted state law (HB #1365), this year as required, but will continue to invest in mitigating homelessness through incorporating the rest of the five-year strategic plan in the years ahead.

Recommendation #1:	\$0.00 total (internal hire)
Recommendation #2:	\$459,917.00 total
Recommendation #3:	\$590,800.00 total
Recommendation #4:	\$1,790,000.00 total
Recommendation #5:	\$650,520.00 total
Recommendation #6:	\$567,840.00 total
Recommendation #7:	\$1,318,200.00 total
Recommendation #8:	\$4,543,200.00 total
Recommendation #9:	\$3,365,825.00 total
Recommendation #10:	\$0.00 total (policy recommendation)
Recommendation #11:	\$50,000.00 total
Recommendation #12:	\$447,500.00 total

**Total maximum costs (year one) to fully implement and address the state law (HB #1365) with recommendations made by work group on homelessness:**

***\$13,783,802.00***

**Jacksonville Housing Finance Authority  
FY 2024/25 Proposed Budget**

	FY 2023/2024		FY 2024/2025		Change From FY24	
	Approved	(Corrected)	Proposed	Percent	Dollar	
<b>Estimated Revenues:</b>						
361101 Investment Pool Earnings	\$ 40,000	\$ 202,696	407%	\$ 162,696	(1)	
361110 Mortgage Interest Income	\$ 35,000	\$ 52,684	51%	\$ 17,684		
361420 Realized Gain-Loss On Investments	\$ 80,000	\$ 12,975	-84%	\$ (67,025)		
369050 Miscellaneous Sales and Charges	\$ 18,900	\$ 5,000	-74%	\$ (13,900)		
385020 Bond Issuer Fees	\$ 325,316	\$ 164,766	-49%	\$ (160,550)		
385040 Bond Application Fee	50,000	6,158	-88%	\$ (43,842)		
<b>Total Estimated Revenues</b>	<b>\$ 549,216</b>	<b>\$ 444,279</b>	<b>-19%</b>	<b>\$ (104,937)</b>		
<b>Estimated Expenditures:</b>						
<b>Personnel *</b>						
512010 Permanent and Probationary Salaries	\$ 78,267	\$ 20,598	-74%	\$ (57,669)	(1)	
515110 Special Pay - Pensionable	\$ 1,558	\$ -	-100%	\$ (1,558)		
521020 Medicare Tax	\$ 1,206	\$ 286	-76%	\$ (920)		
522010 Pension Contribution	\$ 1,892	\$ -	-100%	\$ (1,892)		
522011 GEPP DB Unfunded Liability	\$ 6,052	\$ -	-100%	\$ (6,052)		
522070 Diasability Trust Fund-ER	\$ 1,005	\$ 51	-95%	\$ (954)		
522130 GEPP Defined Contribution DC-ER	\$ 9,387	\$ 1,359	-86%	\$ (8,028)		
523030 Group Life Insurance	\$ 622	\$ 53	-91%	\$ (569)		
523040 Group Hospitalization Insurance	\$ 7,165	\$ 1,924	-73%	\$ (5,241)		
<b>Total Personnel</b>	<b>\$ 107,154</b>	<b>\$ 24,271</b>	<b>-77%</b>	<b>\$ (82,883)</b>		
<b>Operating Expenses</b>						
531090 Other Professional Services	\$ 300,000	\$ 319,200	6%	\$ 19,200	(2)	
540020 Travel Expense	\$ 8,000	\$ 8,000	0%	\$ -		
548010 Advertising and Promotion	\$ 1,200	\$ 3,392	183%	\$ 2,192		
549040 Miscellaneous Services & Charges	\$ 18,300	\$ 9,899	-46%	\$ (8,401)		
549510 ISA-Computer Sys Maint&Security	\$ 3,500	\$ 1,463	-58%	\$ (2,037)		
549512 ISA-Copy Center	\$ 1,850	\$ 2,383	29%	\$ 533		
549529 ISA-Mailroom Charge	\$ 1,100	\$ 1,361	24%	\$ 261		
549532 ISA-OGC Legal	\$ 62,000	\$ 50,000	-19%	\$ (12,000)	(3)	
549507 ISA-Building Allocation - Ed Ball	\$ 14,000	\$ -	-100%	\$ (14,000)	(4)	
551010 Office Supplies - Other	\$ 10	\$ 245	2350%	\$ 235		
552060 Food	\$ 1,750	\$ 2,213	26%	\$ 463		
552290 Computer Software/Items	\$ 7,000	\$ -	-100%	\$ (7,000)		
554001 Dues and Subscriptions	\$ 9,000	\$ 12,000	33%	\$ 3,000		
555001 Employee Training Expenses	\$ 4,500	\$ -	-100%	\$ (4,500)		
<b>Total Operating Expenses</b>	<b>\$ 432,210</b>	<b>\$ 410,156</b>	<b>-5%</b>	<b>\$ (22,054)</b>		
<b>Other Expenses</b>						
564030 Office Equipment	\$ 1	\$ -	-100%	\$ (1)		
599031 Indirect Cost - General Government	\$ 9,850	\$ 9,850	0%	\$ -		
<b>Total Other Expenses</b>	<b>\$ 9,851</b>	<b>\$ 9,850</b>	<b>0%</b>	<b>\$ (1)</b>		
<b>Total Estimated Expenditures</b>	<b>\$ 549,215</b>	<b>\$ 444,277</b>	<b>-19%</b>	<b>\$ (104,938)</b>		

\* The JHFA utilizes Housing & Community Development Division staff on a cost-reimbursement basis as authorized in Section 52.105, Municipal Code.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2024/25 BUDGET  
 JACKSONVILLE HOUSING FINANCE AUTHORITY  
 HOUSING FINANCE AUTHORITY (FUND 81101)**

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**BACKGROUND:**

The Jacksonville Housing Finance Authority (JHFA) provides funds to support the development of housing for low-to-moderate income families through the issuance of tax-exempt bonds. The bond proceeds are utilized to make low interest loans. Ordinance 2014-185-E, enacted on August 12, 2014, classified the JHFA as an independent authority of the City of Jacksonville.

Ordinance 2023-492 changed some of the structure of JHFA. This included getting an annual independent financial audit and changes to the procurement and financial structure of the authority.

It is important to note only enough revenue is budgeted to cover the administrative budget.

**REVENUES:**

1. Investment Pool Earnings:

- The \$202,696 is the anticipated interest earnings for FY 2024/25. The increase in interest earnings will help offset the net decreases in other categories, which have been reduced to reflect recent actuals.

**EXPENDITURES:**

1. Permanent and Probationary Salaries:

- The decrease of \$57,669 is mainly the changes to use more outside services which showed up in increased professional services last year but had not yet been reflected in in salaries.

2. Other Professional Services:

- The increase of \$19,200 is to procure audit and accounting services as the Housing Authority is currently working with external auditors on an Agreed Upon Procedures engagement to eventually separate JHFA’s financial activities from the City’s.

3. ISA-OGC Legal:

- The decrease of \$12,000 is to better align with recent actual usage.

4. ISA-Building Allocation – Ed Ball:

- The decrease of \$14,000 is due to JHFA no longer occupying office space in the Ed Ball building.

**FOOD AND BEVERAGES EXPENDITURES:**

FY25 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$1,750	Board of Directors monthly meetings	Board members are not employees of COJ. Volunteers from the public.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2024/25 BUDGET  
JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

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**SERVICE LEVEL CHANGES:**

There is no change in service level.

**AUTHORIZED POSITION CAP:**

There are no authorized employees in this fund.

**RECOMMENDATIONS:**

We recommend the following:

1. On the JHFA Schedule included in the Budget Ordinance (Schedule N):
  - a. Correct rounding issues with the amounts on Schedule N as shown in the corrected budget previously shown.
  - b. Adjust the note to state that this only reflects the Administrative Budget of JHFA.
2. Correct Attachment A of the Budget Ordinance to reflect \$2,213 for Food and Beverage instead of \$1,750.
3. Correct Section 7.2 of the Budget Ordinance to remove reference to the portions of the salaries of Housing employees' costs covered by this fund.

**These recommendations have no impact on Special Council Contingency.**



**Jacksonville Housing Finance Authority  
FY 2025 Budget**

**Estimated Revenues:**

361101 Investment Pool Earnings	\$	202,696
361110 Mortgage Interest Income	\$	52,684
361420 Realized Gain-Loss On Investments	\$	12,975
369050 Miscellaneous Sales and Charges	\$	5,000
385020 Bond Issuer Fees	\$	164,766
385040 Bond Application Fees	\$	6,158
<b>Total Estimated Revenues</b>	<b>\$</b>	<b><u>444,279</u></b>

**Estimated Expenditures:**

**Personnel \***

512010 Permanent and Probationary Salaries	\$	20,598
515110 Special Pay - Pensionable	\$	-
521020 Medicare Tax	\$	286
522010 Pension Contribution	\$	-
522011 GEPP DB Unfunded Liability	\$	-
522070 Disability Trust Fund-ER	\$	51
522130 GEPP Defined Contribution DC-ER	\$	1,359
523030 Group Life Insurance	\$	53
523040 Group Hospitalization Insurance	\$	1,924
<b>Total Personnel</b>	<b>\$</b>	<b><u>24,271</u></b>

**Operating Expenses**

531090 Other Professional Services	\$	319,200
540020 Travel Expense	\$	8,000
548010 Advertising and Promotion	\$	3,392
549040 Miscellaneous Services & Charges	\$	9,901
549510 ISA-Computer Sys Maint&Security	\$	1,463
549512 ISA-Copy Center	\$	2,383
549529 ISA-Mailroom Charge	\$	1,361
549532 ISA-OGC Legal	\$	50,000
549507 ISA-Building Allocation - Ed Ball	\$	-
551010 Office Supplies - Other	\$	245
552060 Food	\$	2,213
552290 Computer Software/Items	\$	-
554001 Dues and Subscriptions	\$	12,000
555001 Employee Training Expenses	\$	-
<b>Total Operating Expenses</b>	<b>\$</b>	<b><u>410,158</u></b>

**Other Expenses**

564030 Office Equipment	\$	-
599031 Indirect Cost - General Government	\$	9,850
<b>Total Other Expenses</b>	<b>\$</b>	<b><u>9,850</u></b>

<b>Total Estimated Expenditures</b>	<b>\$</b>	<b><u>444,279</u></b>
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Note - This only reflects the Administrative Budget of JHFA.