

Efficiency Discussion

Council Auditor's Office

March 11, 2025

Overall Task

We were asked to provide examples of areas and items that could be evaluated for efficiency, streamlining, or other cost savings. Below is a list of different things that could be evaluated by City Council to determine whether there are efficiencies and/or potential cost savings.

Note - Just because an item or idea is listed does not mean that after evaluation that it would make sense to make any adjustment.

Efficiency Ideas

- Analysis to evaluate Program/Non-Profit Funding
 - Consideration as to whether there is any overlap between City Departments, Public Service Grants, Cultural Service Grants, Opioid Grants, and Direct Contracts.
 - Consideration as to whether there is any overlap between KHA; Parks, Recreation and Community Service Program Funding; Library Program Funding; and Direct Contracts.
- Utilization and proximity of City Facilities for Programs
- Oversight and evaluation of economic incentives – OED/DIA
- Analyze various banking, investment, and credit card processing services

Other Things to Consider

- Review Capital Projects to identify projects that have not had financial activity for over a year per the financial system. Then analyze to determine whether the project is still needed.
- Reducing Mayor's transfer authority could create more savings by limiting the dollar amount of transfers, which would result in more dollars going to Operating Reserves; however, it could take additional time and resources for transfers to be made through legislation.
- Analyze recent growth in city departments and programs.
- Identify and evaluate services provided to Independent Authorities to determine whether the City is charging the correct amounts.
- Place lapses within the current year.

Summary of FY 2007/08 Ad Hoc Committee on Budget Efficiencies

- The FY 2007/08 Budget Ordinance:
 - placed two percent (2%) of General Fund/GSD department budgets, excluding the Sheriff's Office and the Fire and Rescue Department, into a designated contingency for the operating lapse.
 - tasked the Council Auditor's Office with "performing efficiency reviews of these departments to determine what changes if any, could be made that would enable the department to provide a higher level of service and/or lower expenses."
 - formed an ad hoc committee to "convene as necessary to hear and act on recommendations from the Council Auditor's Office regarding the two percent of non-public safety general fund departmental appropriations placed in a designated Council contingency."

Summary of FY 2007/08 Ad Hoc Committee on Budget Efficiencies

The Council Auditor's Office process included the following:

- Provided a standard questionnaire to the appropriate personnel within each activity of the lapsed Departments.
- Reviewed current and prior years' budgeted and actual expenditures for each activity.
- Obtained additional financial information from budget documents and the City's accounting system.
- Followed up and asked additional questions as needed.
- Requested all contracts, professional services, miscellaneous services and other information that was ambiguous in budget line items.
- Reviewed contracts.
- Based on all information obtained and analysis performed, formed conclusions as to whether each activity could withstand the 2% reduction and identified areas of potential future savings.

Summary of FY 2007/08 Ad Hoc Committee on Budget Efficiencies

- The Ad Hoc Committee held seven meetings with department and division staff present. Meeting attendees were provided with a summary of the Council Auditor's Office findings for each activity and recommendations. Staff from each area were given the opportunity to answer questions and voice opinions concerning the restoration of their lapse.
- In the end, the committee recommended, and City Council approved restoring \$3,982,771 of the \$4,868,598, or 82%, that was placed into the designated contingency. Of the \$885,827 that was not restored, \$125,000 was suggested and approved by City Council to be provided to the Jacksonville Area Legal Aid for foreclosure assistance.

Council Auditor's Office Efficiency Review-Independent Living Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 96,530	\$ 96,959	\$ 429	\$ 207,017
Operating	56,244	52,033	(4,211)	54,328
Capital	1	-	(1)	-
Other Uses	-	-	-	-
	\$ 152,775	\$ 148,992	\$ (3,783)	\$ 261,345
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse		\$ 2,928		
07/08 Full Time Positions		4		
# of Vacancies		1		
Core Functions of Activity	Provide respite care for persons aged 60 years and older to prevent premature institutionalization.			
Observations:	1. This activity offers the only group day respite program in NE Florida for people with Alzheimer's. 2. In addition to the budget, Independent Living also receives \$88,249.62 in a Department of Elder Affairs grant for the Independent Living RELIEF program. 3. The budget includes \$47,897 for stipends. 4. Full time staff consists of two clerical support aides, one program manager, and one community activities coordinator (currently vacant).			
Recommendations:	1. None.			
Committee Action:	Lapse restored.			

Council Auditor's Office				
Efficiency Review-Criminal Justice Substance Abuse Program				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	1,756,634	1,759,526	-	1,764,087
Capital	1	-	-	1
Other Uses	-	-	-	-
	\$ 1,756,635	\$ 1,759,526	\$ -	\$ 1,764,088
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse		\$ 36,002		
07/08 Full Time Positions		0		
# of Vacancies		0		
Core Functions of Activity				
Provides both in-jail and after-care substance abuse programs through contractual obligations with River Region Human Services and Gateway Community Services.				
Observations:				
1. Professional Services consist of 2 contracts for a state mandated 25% local match to fund substance abuse programs.				
2. The budget also provides \$5,732 for other expenses (\$2,610 of which is internal service allocations) to provide administrative support to a Program Manager, although the programs this activity provides are fully outsourced and there are no personnel costs.				
Recommendations:				
1. We recommend that all but \$5,732 of the lapse be restored.				
Committee Action:				
Restore all but \$5,732 of the lapse.				

**Council Auditor's Office
Efficiency Review-Behavioral/Mental Health-General Assistance
Activity Level Information Summary**

BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 1,491,360	\$ 1,406,345	\$ (85,015)	\$ 1,620,055
Operating	3,263,220	3,156,082	(107,138)	5,346,241
Capital	-	104,687	104,687	1
Other Uses	1	-	(1)	-
	\$ 4,754,581	\$ 4,667,114	\$ (87,467)	\$ 6,966,297

07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 60,724		
2% Operating Lapse		\$ 142,360		
07/08 Full Time Positions		21		
# of Vacancies		2		

Core Functions of Activity
Provides short-term financial assistance for the City's elderly, displaced, transitioning homeless, low wage earners, and physically or mentally challenged citizens; provides burial/cremation for the indigent deceased; contracts mental health and substance abuse services; provides staffing cost assistance to I.M. Sulzbacher Center for the Homeless.

- Observations:**
1. Funding to United Way's 211 referral hotline (\$125,000) is not state-mandated and may be excessive in amount when compared to other municipalities' funding.
 2. 211 serves nine counties in NE Florida: Duval, St Johns, Clay, Baker, Putnam, Nassau, Columbia, Hamilton, and Suwannee.
 3. Based on information found on the 211 website, callers are referred back to City agencies for assistance. 211 serves as a referral to agencies that can provide services (see attachment).
 4. In addition to the above funding to 211, the City also provided a PSG of \$16,968 to fund the 211 database.
 5. Professional Services includes \$637,000 budgeted to the IM Sulzbacher Center, which is not mandated (see attachment for all payments made to the IM Sulzbacher Center year to date).
 6. Approximately \$35,000 is awarded weekly in emergency assistance payments.

- Recommendations:**
1. We recommend a decrease in the number of emergency assistance payments available to eligible citizens from one payment every 12 months to one payment every three years - the standard among most agencies.
 2. We recommend that the budget be reduced by \$25,075 for funding that is no longer provided to the Community Rehabilitation Center for contracted services.

Committee Action:
Lapse restored.

United Way 211 Referrals

TOP REFERRALS FOR NOVEMBER 2007

COJ / Mental Health & Welfare Emergency Assistance	2146
Catholic Charities Bureau, Inc. / Emergency Assistance	1680
NEFCAA / LIHEAP Program / R. F. Kennedy Center	581
Downtown Ecumenical Services Council, Inc. / Limited Financial Assistance	492
NEFCAA / LIHEAP Program / Education / Emmett Reed Center	367
Jewish Family & Community Services, Inc. / Emergency Financial Assistance	338
Arlington Community Services	185
Catholic Charities Bureau, Inc. / Food Pantry JAX	156
The Salvation Army NEFL Area Command / Second Harvest Food Pantry	125
Jewish Family & Community Services, Inc. / Emergency Food Pantry	114
DCF / Florida / Emergency Financial Housing Assistance Program	89
St. Vincent DePaul Society / Church of the Assumption	89
United Community Outreach Ministry (UCOM) / Financial Assistance Program	72
Faith-to-Grow / Cross-cultural Outreach	71
Beaches Emergency Assistance Ministry (BEAM)	65
World Outreach, Inc. / The Lord's Store	53
St. Vincent DePaul Society / St. Catherine's Church / Clay County / Financial Assistance	39
Salvation Army of Clay County / Emergency Services	35
Westside Christian Outreach	34
Helping Hands ministries of Atlantic Beach, Inc. / HELP	32
NEFCAA / Family Program / R.F.Kenned Center	31
I.M. Sulzbacher Center for the Homeless, Inc/ Homeless Shelter	27
Catholic Charities / St. Johns County / Emergency Assistance	26
COJ / Children's Christmas Party	26
St. Johns County Social Services	26
The Salvation Army NE FL Area Command / Red Shield Lodge	26
Downtown Ecumenical Services Council, Inc. / Emergency Clothing Services	25
Salvation Army of St. John's County / Emergency Assistance	25
elderSource / Elder Helpline	23
Emergency Pregnancy Services, Inc	21
Trinity Rescue Mission / Women & Children's Center	20
Women's Help Center	20
NEFCAA / LIHEAP Program / St. Johns County	19

Vendor	Fiscal Year	Fiscal Month	Index Code	Transaction	Amount
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	01	RCBH011GA	*AUGUST 2007 PROFESSIONAL SERV*	\$ 85,799.10
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	01	RCBH011MH PS	*AUGUST 2007-HOPE TEAM*	\$ 16,322.54
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	01	RCBH011MH PS	*SEPTEMBER 2007-HOPE TEAM*	\$ 14,754.16
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	01	RCBH011GA	*SEPTEMBER 2007-PROFESSIONAL SERV*	\$ 61,520.89
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	02	RCODC11	*1ST QTR08/7047-42*	\$ 23,469.75
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	RCBH011GA	*OCT-NOV 2007 SHELTER/HOPE TEAM*	\$ 108,142.95
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	RCBH011GA	*DEC 2007-SHELTER/HOPE TEAM*	\$ 68,448.24
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	RCBH011GA	*JAN 2008-PROFESSIONAL/HOPE*	\$ 72,317.76
Total funding from the general fund, FY 2008 to date*					\$ 450,778.39
*Note: Of this funding, \$396,228.94 is budgeted within General Assistance RCBH011GA.					
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	01	HNHS1N6HP ES	*REQUEST 12/07/7041-39*	\$ 519.22
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	02	HNCD1A1CD PFI	*REQUEST 9/7047-24*	\$ 102,481.92
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	HNHS1N6HP ES	*REQUEST 1&2/7047-4501*	\$ 38,155.58
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	HNHS1N6HP ES	*REQUEST 1&2/7047-4502*	\$ 14,719.26
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	HNHS1N6HP ES	*REQUEST 3/7047-4502*	\$ 8,205.78
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	04	HNCD1A1CD PFI	*REQUEST 10/7047-24*	\$ 79,238.26
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N6HP ES	*REQUEST 3/7047-4501*	\$ 30,855.23
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N4HP1 S	*REQUEST 1,2&3/ADMIN/7047-44*	\$ 902.86
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N4HP1 S	*REQUEST 1,2&3/ACTIVITY/7047-44*	\$ 5,350.00
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N4HP1 S	*REQUEST 1,2&3/SUPPORTIVE SERVICE/7047-44*	\$ 11,063.89
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N6HP ES	*REQUEST 4/7047-4501*	\$ 21,487.55
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	05	HNHS1N6HP ES	*REQUEST 4/7047-4502*	\$ 10,849.05
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	06	HNHS1N6HP ES	*REQUEST 4/7047-4501*	\$ 21,487.55
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	06	HNHS1N6HP ES	*REQUEST 4/7047-4502*	\$ 10,849.05
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	06	HNHS1N4HP1 S	*REQUEST 4/ADMIN/7047-44*	\$ 450.00
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	06	HNHS1N4HP1 S	*REQUEST 4/ACTIVITY/7047-44*	\$ 169.95
I. M. SULZBACHER CENTER FOR THE HOMELESS	2008	06	HNHS1N4HP1 S	*REQUEST 4/SUPPORTIVE SERVICE/7047-44*	\$ 5,189.91
Other funding, FY 2008 to date					\$ 351,784.89
Total funding FY 2008 to date:					\$ 812,650.28

Council Auditor's Office				
Efficiency Review-Baker Act				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	1,219,347	1,219,577	230	1,194,960
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 1,219,347	\$ 1,219,577	\$ 230	\$ 1,194,960
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse			N/A	
2% Operating Lapse			\$ 24,387	
07/08 Full Time Positions			0	
# of Vacancies			0	
Core Functions of Activity				
Provide short term (Baker Act) crisis stabilization through contractual services provided by the Mental Health Resource Center (MHRC) and Mental Health Center of Jacksonville (MHCJ).				
Observations:				
1. This activity funds the state mandated 25% local match to support Baker Act crisis stabilization facilities.				
Recommendations:				
1. We recommend the lapse be restored.				
Committee Action:				
Lapse restored.				

Council Auditor's Office Efficiency Review-Medicaid Inpatient Hospital Care Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	7,775,290	8,591,733	816,443	7,775,290
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 7,775,290	\$ 8,591,733	\$ 816,443	\$ 7,775,290
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse			N/A	
2% Operating Lapse			\$ 155,506	
07/08 Full Time Positions			0	
# of Vacancies			0	
Core Functions of Activity				
Provides funding for inpatient hospital care for Medicaid eligible patients.				
Observations:				
1. Medicaid inpatient hospital care is state mandated by Chapter 409 of the Florida Statutes.				
Recommendations:				
1. We recommend that the lapse be restored.				
Committee Action:				
Lapse restored.				

Council Auditor's Office				
Efficiency Review-Medicaid Nursing Home Care				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	1,678,460	1,527,059	(151,401)	1,644,891
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 1,678,460	\$ 1,527,059	\$ (151,401)	\$ 1,644,891
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse		\$ 33,569		
07/08 Full Time Positions		0		
# of Vacancies		0		
Core Functions of Activity	Provides funding for nursing home care for Medicaid eligible patients.			
Observations:	1. Medicaid nursing home care is state mandated by Chapter 409 of the Florida Statutes.			
Recommendations:	1. We recommend that the lapse be restored.			
Committee Action:	Lapse restored.			

**Council Auditor's Office
Efficiency Review-Victim Services
Activity Level Information Summary**

BUDGET AND ACTUAL EXPENDITURES

	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 986,712	\$ 971,582	\$ (15,130)	\$ 508,699
Operating	771,808	698,135	(73,673)	745,334
Capital	1	-	(1)	1
Grants and Aids	-	-	-	-
Other Uses	238,345	237,768	(577)	-
	\$ 1,996,866	\$ 1,907,485	\$ (89,381)	\$ 1,254,034

07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION

Personnel Lapse	\$ 15,640
2% Operating Lapse	\$ 25,642
07/08 Full Time Positions	13
# of Vacancies	1

Core Functions of Activity

Provides services to victims of violent crimes and their families; provides medical examinations, medical follow-ups, and counseling services to victims of sexual assault and their families.

Observations:

1. This activity funds the operations of two facilities: the Sexual Assault Response Center (SARC) and the Victim Services Center. The services that these facilities provide are not state mandated.
2. Professional Services consists of contracts to staff the SARC (\$212,936).
3. Victim Assistance supports eligible crime victims with rent/mortgage payments, utility payments, food, medicine, etc (\$150,000).
4. Financial assistance for victims is currently offered by the state as well through the Florida Victim Compensation program.
5. This activity recently received a \$3,000 donation from a SARC patient, which will be used to purchase new equipment for the SARC.

Recommendations:

1. We recommend all but \$3,000 of the lapse be restored.

Committee Action:

Lapse restored.

**Council Auditor's Office
Efficiency Review-Supervision-VAAC Council
Activity Level Information Summary**

BUDGET AND ACTUAL EXPENDITURES

	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	13,070	11,793	(1,277)	14,986
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 13,070	\$ 11,793	\$ (1,277)	\$ 14,986

07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION

Personnel Lapse		N/A		
2% Operating Lapse		\$ 306		
07/08 Full Time Positions		0		
# of Vacancies		0		

Core Functions of Activity

Monitors the quality of the justice and services systems; facilitates the coordination of victim services; evaluates public policy related to victims' needs, rights, and services; raises public awareness about the impact of crime on victims; promotes crime prevention.

Observations:

1. This activity funds the Victims' Rights Week Luncheon. Attendees are charged \$25 to participate in the luncheon and \$10 to attend the seminar, or \$30 for both events.

Recommendations:

1. We recommend that the lapse not be restored.

Committee Action:

The \$306 lapse was not restored.

**Council Auditor's Office
Efficiency Review-Office of Director-Rec and Community Services
Activity Level Information Summary**

BUDGET AND ACTUAL EXPENDITURES

	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ 677,179
Operating	-	-	-	2,800,996
Capital	-	-	-	1
Grants and Aids	-	-	-	8,276,075
Other Uses	-	-	-	-
	\$ -	\$ -	\$ -	\$ 11,754,251

07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION

Personnel Lapse	\$ 29,012		
2% Operating Lapse	\$ 236,712		
07/08 Full Time Positions	8		
# of Vacancies (as of 3/13/08)	1		
Core Functions of Activity			
Observations:			

1. Contractual Services consists of funding for the Jacksonville Zoo's net operating expenses, budgeted at \$1,503,000 (see attachments for other City-provided Zoo funding and Income Statement for FY 2007).

2. Grants and Aids consists of the majority of PSG, budgeted at \$5,546,193 (see attached listing of 07-08 PSG).

3. Grants and Aids also consists of the City match for Senior Center funding, budgeted at \$2,777,510.

Recommendations:

1. None.

Committee Action:

Lapse restored.

Jacksonville Zoo Funding

Source	FY 99/00 - 04/05	FY 05/06	FY 06/07	FY 07/08 to date	Total FY 99/00 - present
General Fund	\$ 8,758,276.74	\$ 1,672,763.04	\$ 1,671,925.60	\$ 1,503,000.00	\$ 13,605,965.38
All other funds	14,726,240.36	5,800.00	2,067,325.00	387,781.83	17,187,147.19
Total	\$ 23,484,517.10	\$ 1,678,563.04	\$ 3,739,250.60	\$ 1,890,781.83	\$ 30,793,112.57

JACKSONVILLE ZOOLOGICAL SOCIETY, INC.

STATEMENT OF ACTIVITIES

Year ended September 30, 2007

	Net assets under contract/ operating	temporarily restricted	Total
REVENUES, GAINS AND OTHER SUPPORT			
City of Jacksonville:			
Appropriation	1,670,000		1,670,000
Capital campaign	2,000,000		2,000,000
Zoo Parkway landscape improvements	184,225		184,225
State grant	500,000		500,000
Amusements and concessions	3,878,149		3,878,149
Admissions charges	3,093,014		3,093,014
Memberships	1,200,445		1,200,445
Contributions and donations	218,702	1,274,741	1,493,443
Special events	758,049		758,049
Group sales	468,364		468,364
Annual fund	151,569		151,569
Interest	46,102	7,301	53,403
Sales and trades of live exhibits	9,525		9,525
Other	317,690		317,690
Net assets released from restrictions	822,473	(822,473)	0
Total revenues, gains and other support	<u>15,318,307</u>	<u>459,569</u>	<u>15,777,876</u>
EXPENSES AND LOSSES			
Program services:			
Animal collection and exhibits	5,478,588		5,478,588
Auxiliary services	2,975,647		2,975,647
Total program services	<u>8,454,235</u>	<u>0</u>	<u>8,454,235</u>
Supporting services:			
Development activities	1,279,199		1,279,199
General administrative	3,312,192		3,312,192
Master plan expenses	362,798		362,798
Total supporting services	<u>4,954,189</u>	<u>0</u>	<u>4,954,189</u>
Total expenses and losses	<u>13,408,424</u>	<u>0</u>	<u>13,408,424</u>
Increase (decrease) in net assets	1,909,883	459,569	2,369,452
Net assets, beginning of year	<u>50,360,612</u>	<u>354,867</u>	<u>50,715,479</u>
Net assets, end of year	<u>52,270,495</u>	<u>814,436</u>	<u>53,084,931</u>

The Notes to Financial Statements are an integral part of this statement.

JACKSONVILLE ZOOLOGICAL SOCIETY, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2007 and 2006

	2007	2006
ASSETS		
Cash and cash equivalents	743,057	1,855,158
Accounts receivable	833,889	34,103
Concession inventories	236,637	179,090
Prepaid expenses and other assets	201,582	84,846
Pledges receivable, net	3,290,923	4,427,891
Live exhibits	430,981	443,447
Land, building and equipment, net	50,979,358	49,152,148
Total assets	56,716,427	56,176,693
LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	1,093,588	1,412,174
Notes payable	2,537,908	4,049,040
Total liabilities	3,631,496	5,461,214
Net assets		
Net assets under contract:		
Live exhibits	211,142	244,441
Plant and equipment	50,820,924	48,993,712
Total net assets under contract	51,032,066	49,238,153
Unrestricted operating net assets	1,238,429	1,122,459
Temporarily restricted net assets	814,436	354,867
Total net assets	53,084,931	50,715,479
Total liabilities and net assets	56,716,427	56,176,693

The Notes to Financial Statements are an integral part of these statements.

JACKSONVILLE ZOOLOGICAL SOCIETY, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2006 and 2005

	2006	2005
ASSETS		
Cash and cash equivalents	1,855,168	1,245,363
Accounts receivable	34,103	7,273
Concession inventories	179,090	175,951
Prepaid expenses and other assets	84,846	47,237
Pledges receivable, net	4,427,891	5,227,114
Live exhibits	443,447	450,931
Land, building and equipment, net	49,152,148	44,157,090
Total assets	<u>56,176,693</u>	<u>51,310,959</u>
LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	1,412,174	1,112,513
Notes payable	4,049,040	948,278
Total liabilities	<u>5,461,214</u>	<u>2,060,791</u>
Net assets		
Net assets under contract:		
Live exhibits	244,441	291,654
Plant and equipment	48,993,712	43,998,656
Total net assets under contract	<u>49,238,153</u>	<u>44,290,310</u>
Unrestricted operating net assets	1,122,459	518,030
Temporarily restricted net assets	354,867	4,441,828
Total net assets	<u>50,715,479</u>	<u>49,250,168</u>
Total liabilities and net assets	<u>56,176,693</u>	<u>51,310,959</u>

The Notes to Financial Statements are an integral part of these statements.

JACKSONVILLE ZOOLOGICAL SOCIETY, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2005 and 2004

ASSETS	2005	2004
Cash and cash equivalents	1,245,363	2,786,133
Accounts receivable	7,273	127,922
Concession inventories	175,951	132,065
Prepaid expenses and other assets	47,237	43,215
Pledges receivable, net	5,227,114	4,250,730
Live exhibits	450,931	480,279
Land, building and equipment, net	44,157,090	35,630,824
Total assets	51,310,959	43,451,168
 LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	1,112,513	709,685
Notes payable	948,278	100
Total liabilities	2,060,791	709,785
Net assets		
Net assets under contract:		
Live exhibits	291,654	348,027
Plant and equipment	43,998,656	35,472,390
Total net assets under contract	44,290,310	35,820,417
Unrestricted operating net assets	518,030	800,859
Temporarily restricted net assets	4,441,828	6,120,107
Total net assets	49,250,168	42,741,383
Total liabilities and net assets	51,310,959	43,451,168

The Notes to Financial Statements are an integral part of these statements.

JACKSONVILLE ZOOLOGICAL SOCIETY, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2004 and 2003

ASSETS	2004	2003
Cash and cash equivalents	2,786,133	2,937,976
Accounts receivable	127,922	17,936
Concession inventories	132,065	88,202
Prepaid expenses and other assets	43,215	10,144
Accounts receivable, net	4,250,730	6,622,201
Live exhibits	480,279	439,868
Land, building and equipment, net	35,630,824	32,204,788
Total assets	43,451,168	42,321,115
LIABILITIES AND NET ASSETS		
Accounts payable and accrued liabilities	709,685	511,276
Notes payable	100	100
Total liabilities	709,785	511,376
Net assets		
Net assets under contract:		
Live exhibits	348,027	363,937
Plant and equipment	35,472,390	32,046,354
Total net assets under contract	35,820,417	32,410,291
Unrestricted operating net assets	800,859	694,614
Temporarily restricted net assets	6,120,107	8,704,834
Total net assets	42,741,383	41,809,739
Total liabilities and net assets	43,451,168	42,321,115

See Notes to Financial Statements are an integral part of these statements.

SCHEDULE OF PUBLIC SERVICE GRANTS
FISCAL YEAR 2007-2008

	PROJECTS	
	Amount	Total
GENERAL FUND - GENERAL SERVICES DISTRICT		
Recreation and Community Services	\$	15,270
Alzheimer's Association NE FL Chapter		6,448
Angelwood, Inc		40,777
ARC Jacksonville - Residential Services		28,715
Blind Men's Council of America		8,870
Blind of the Gulf		1,117
Central Florida Bureau		64,700
Cerebral Palsy of Northeast Florida		44,700
Clara White Mission, Inc		45,473
Community Connections, Inc - Families Learning Together		16,289
Community Connections, Inc - Davis Center Transitional Housing		51,300
Compassionate Families, Inc - Homicide Grief Recovery Program		3,000,000
Cultural Council of Greater Jacksonville - Art in Public Places		33,935
Cultural Council of Greater Jacksonville - Cultural Svcs Grant Program		115,425
Daniel Memorial Project Prepare Independent Living		33,935
Duval County Public Schools - Truancy Centers		38,686
Emergency Services & Homeless Coalition		105,057
FCCJ - Independent Living For Adult Blind Program		101,352
First Coast African-American Chamber of Commerce		40,001
Fresh Ministries		22,920
Gateway Community Services (SAGES)		20,164
Greater Jacksonville USO (Support of Active Duty Military & Family)		20,777
Grove House of Jacksonville - Adults with Disabilities		66,515
Hart Fell Ministries - Faith in Action		29,184
Help Center		93,547
Hope Haven - Access to Success		93,879
Hubbard House		160,398
I. M. Sutzbacher Center For The Homeless		34,628
Jacksonville Area Legal Aid (Civil Legal Services)		30,165
Jacksonville Area Legal Aid (Mental Health Advocacy)		9,658
Jacksonville Historical Society - Heritage Education		19,004
Jacksonville Historical Society - History of Jax & Vicinity Publication		32,038
L'Arche Harbor House		14,252
Learn to Read		20,361
Lutheran Social Services - Refugee Education Program		151,079
Lutheran Social Services - Representative Payee Program		15,967
Lutheran Social Services - Second Harvest Food Bank Program		14,252
Mission House - Case Management		34,877
North Florida School of Special Education - Adult Student Transition		57,713
Northeast Florida Community Action Agency - TEFAP		17,461
Northeast Florida Healthy Start Coalition		132,300
ODI - Independent Living Resource Center - Deaf Consumer Program		89,589
Operation New Hope - Ready4Work Program		8,144
Pine Castle		10,935
Presbyterian Social Ministries		
Prisoners of Christ		

River Region Human Services - St. Johns Horizon Home
 Ronald McDonald House
 Salvation Army - Local Disaster Services
 Salvation Army - Meals For Homeless & Transients
 Salvation Army - Senior Center Emergency Food Pantry
 Salvation Army - Senior Center Telephone Reassurance
 Speech & Hearing Center
 St. Matthews Baptist Church - Volunteer Dental Clinic
 United Way of Northeast Florida - 211 (Community Database)
 United Way - RealSense Prosperity Campaign
 Urban Jacksonville - Meals On Wheels Program
 Volunteer Jacksonville
 WL CARE, Jacksonville, Inc.
 Women's Center of Jacksonville

PROPOSED	
Amount	Total
41,477	
23,757	
6,033	
20,976	
7,695	
3,771	
49,545	
47,628	
16,968	
78,475	
15,749	
80,541	
55,653	
21,379	
	5,546,193
	5,546,193

Total Recreation & Community Services

TOTAL GENERAL FUND - GENERAL SERVICES DISTRICT

Council Auditor's Office				
Efficiency Review-Cooperative Ext Office-Agriculture				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 315,748	\$ 322,412	\$ 6,664	\$ 324,985
Operating	332,070	440,463	108,393	554,757
Capital	1	-	(1)	1
Grants and Aids	89,547	118,776	29,229	-
Other Uses	-	-	-	-
	\$ 737,366	\$ 881,651	\$ 144,285	\$ 879,743
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 14,566		
2% Operating Lapse		\$ 18,000		
07/08 Full Time Positions		7		
# of Vacancies		0		
Core Functions of Activity				
Enhances quality of life in Jacksonville through strengthening decision making, knowledge application, economic security, environmental education, and leadership skills for all citizens.				
Observations:				
The following information was obtained from the Duval County Extension 2007 Annual Report:				
1. Funding for this activity is pursuant to an MOU dated 1986 and amended in 2007. The amendment expires in 2011.				
2. Professional Services consist of an MOU starting in 1986 with the University of FI, providing funding to 10 UF employees who act as agents for the City.				
3. Meetings and programs are held at locations throughout Jacksonville including the Jacksonville Agriculture Building, schools, camps, libraries, homes, local colleges, farms, trade shows, health fairs and city community centers.				
4. The Extension Office conducted over 4,586 educational programs in 2007. One program currently offered with the Duval County Community Corrections Division involves inmates participating in a 10-hour money management series covering budgeting, saving, and credit prior to their release.				
5. Fees are charged to attend programs but there is no standard fee.				
Recommendations:				
1. We recommend review and prioritization of programs to determine the elimination of several educational programs.				
Committee Action:				
Lapse restored.				

Council Auditor's Office Efficiency Review-Office of Director-Canning Center Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Council Approved Budgeted Expenditures
Personnel	\$ 43,155	\$ 43,929	\$ 774	
Operating	22,143	15,661	(6,482)	16,988
Capital	-	-	-	
Grants and Aids	-	-	-	
Other Uses	-	-	-	
	\$ 65,298	\$ 59,590	\$ (5,708)	\$ 16,988
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse*		\$ -		
07/08 Full Time Positions		0		
# of Vacancies		0		
Core Functions of Activity	Provide research based educational information and services to the industries and families of Duval County in the areas of agriculture, family and consumer science, 4-H youth development and marine science. This index is combined with Agriculture and Florida Yard on the questionnaire.			
	* No lapse has been applied due to reorganization.			
Observations:				
	1. All paid staff were eliminated in FY 07-08.			
	2. Three volunteers have been certified through the USDA Canning Processes Course. Six additional volunteers have obtained certification as Certified Food Handlers. These volunteers staff the Canning Center on a part-time basis.			
	3. 993 citizens visited the Canning Center in 2007.			
	4. The cost to citizens is \$7.50 per hour, per group, including processing time, plus .65 cents per quart can and .45 cents per pint can.			
	5. Canning Center actual revenue YTD is \$416. Total budgeted revenue for FY 07-08 is \$1,988. Revenue was \$8,847 in FY 06-07.			
Recommendations:				
	1. We recommend the elimination of the activity in FY 08-09.			
Committee Action:				
	No lapse was applied so no action taken.			

Council Auditor's Office				
Efficiency Review-Grant Compliance				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	N/A	N/A	N/A	\$ 406,901
Operating	N/A	N/A	N/A	(6,703)
Capital	N/A	N/A	N/A	-
Other Uses	N/A	N/A	N/A	-
	N/A	N/A	N/A	\$ 400,198
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse		\$ 8,167		
07/08 Full Time Positions		7		
# of Vacancies		0		
Core Functions of Activity				
Grant compliance monitoring. All public service grant recipients must comply with Chapter 118 in the Municipal Code. Monitoring takes place through site visits and recipient quarterly reporting.				
Observations:				
1. None.				
Recommendations:				
1. We recommend that PSG be budgeted within Grant Compliance instead of Office of the Director.				
Committee Action:				
Lapse restored.				

**Council Auditor's Office
Efficiency Review - Ritz Theatre
Activity Level Information Summary**

BUDGET AND ACTUAL EXPENDITURES

	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 399,211	\$ 391,011	\$ (8,200)	\$ 392,355
Operating	660,717	562,417	(98,300)	675,760
Capital	52,462	-	(52,462)	1
Other Uses	-	-	-	-
	\$ 1,112,390	\$ 953,428	\$ (158,962)	\$ 1,068,116

07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION

Personnel Lapse	\$ 12,918
2% Operating Lapse	\$ 21,839
07/08 Full Time Positions	7
# of Vacancies	0

Core Functions of Activity

The Ritz Theatre and LaVilla Museum presents exhibits and provides educational and entertaining programs for citizens and visitors of Jacksonville. The programs consist of: museum and gallery exhibitions, dramatic and musical stage performances, youth programs (i.e. Ritz Voices, RYMTAP) and community outreach programs.

Observations:

1. Average monthly attendance for the LaVilla Museum is 554 per month.
2. The Ritz Theatre/LaVilla Museum offers monthly amateur night, spoken word, museum outreach, educational programs, and special events.
3. Miscellaneous Services & Charges of \$314,357 includes performing artist fees (hotel accommodations, ground transportation, meals, backline and audio requirements for the performance, production costs), museum exhibition fees, music/performance licensing fees, sound engineers, lighting technicians, stagehands, and event staff.
4. The Ritz Theatre is budgeted to generate \$153,000 in revenue in FY 07-08.

Recommendations:

1. We recommend a review of programs offered to determine potential savings that would result from a reduction of events (see attached spreadsheet for upcoming events).

Committee Action:

Lapse restored.

Council Auditor's Office Efficiency Review - Ritz Theatre Upcoming Events Budget						
Show	Show Date	Artist Fees	Tech Staff	Backline	Misc., Mktng, etc.	Total
Your Arms Too Short to Box with God	4/18/2008	\$17,000	\$600	\$300	\$1,000	\$18,900
Rachelle Ferrell Cct.	6/14/2008	\$12,500	\$1,400	\$1,600	\$2,500	\$18,000
Purrie!	8/21-31/08	\$19,000	\$12,873	\$0	\$36,536	\$69,409
Ritz Anniversary	TBD					~\$20K

Council Auditor's Office				
Efficiency Review-Special Events				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 1,296,532	\$ 1,250,556	\$ (45,976)	\$ 1,439,627
Operating	2,839,807	2,836,900	(2,907)	1,991,040
Capital	-	-	-	1
Other Uses	-	-	-	-
	\$ 4,136,339	\$ 4,087,456	\$ (48,883)	\$ 3,430,668
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse			\$ 47,339	
2% Operating Lapse			\$ 86,932	
07/08 Full Time Positions			18	
# of Vacancies			0	
Core Functions of Activity:				
Organizes the logistics and promotion of Jacksonville-produced special events. Is charged with event planning, senior events and volunteer services.				
Observations:				
1. The CAO is missing required reports from Special Events pursuant to 111.105 on several past events but is working to achieve an acceptable reporting mechanism				
2. General fund dollars are typically used before trust fund dollars, given the planning and pre-event work that takes place prior to securing sponsorships.				
3. The majority of events are provided at no admission charge to citizens.				
Recommendations:				
1. We recommend review of the remaining events for FY 07-08 (see attachment).				
2. We recommend increasing the event reporting requirements from 30 days to 60 days.				
3. Based on the available cash balance of the Special Events trust fund, we recommend that the 2% lapse totaling \$86,932 not be restored.				
Committee Action:				
Action deferred to next meeting on 5/12.				

Council Auditor's Office			
Special Events			
General Fund (City Provided Funding)			
			Over/(Under)
Completed City Event	Budgeted Cost	Actual Cost	Budget
FL/GA Weekend	\$ 200,000	\$ 193,310	\$ (6,690)
Sea & Sky Spectacular	\$ 315,000	\$ 326,495	\$ 11,495
Light Parade 2007	\$ 100,000	\$ 99,618	\$ (382)
New Years Eve 2007	\$ 36,000	\$ 33,617	\$ (2,383)
	See	See	See
Miscellaneous Events (See Note 4)	Miscellaneous Services Below	Miscellaneous Services Below	Miscellaneous Services Below
Veteran's Day Parade (November 2007)	(See Note 3)	(See Note 3)	(See Note 3)
26.2 with Donna - Marathon to Fight Breast Cancer (February 17, 2008)(See Note 2)	(See Note 3)	(See Note 3)	(See Note 3)
Open House (December 2007)	(See Note 3)	\$ 2,280	(See Note 3)
Blessing of the Fleet (March 16, 2008)	(See Note 3)	(See Note 3)	(See Note 3)
	\$ 651,000	\$ 653,040	\$ 2,040
Upcoming City Event			
Jazz Festival 2008	\$ 400,000	N/A	N/A
World of Nations Celebration 2008	\$ 40,000	N/A	N/A
4th of July 2008-Freedom, Fanfare and Fireworks	\$ 57,000	N/A	N/A
Miscellaneous Events (See Note 3)	\$ 46,047	N/A	N/A
Memorial Wall	(See Note 3)	N/A	N/A
Kuumba	(See Note 3)	N/A	N/A
Jazz Festival Piano Competition 2008	(See Note 3)	N/A	N/A
Fun with the Jacksonville Suns	(See Note 3)	N/A	N/A
Adult Services events*	\$ 19,400	N/A	N/A
Mayor's Older Buddies (See Note 1)	(See Note 3)	N/A	N/A
Mayor's Walk for Senior Wellness	(See Note 3)	N/A	N/A
Mayor's Fish A Thon	(See Note 3)	N/A	N/A
Senior Expo	(See Note 3)	N/A	N/A
Senior Games	(See Note 3)	N/A	N/A
	\$ 562,447	\$ -	\$ -
	\$ 562,447	\$ -	\$ -
	\$ 1,213,447	\$ 653,040	\$ 2,040
*Total of 10 events			
Note 1: Occurs quarterly			
Note 2: Event summary not yet received			
Note 3: Information not available from activity			
Note 4: The total budgeted for Miscellaneous Services is \$46,047. A breakout of the costs per event was not available from the Special Events activity.			

Council Auditor's Office				
Efficiency Review - Aquatics				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 1,362,602	\$ 1,297,537	\$ (65,065)	\$ 1,407,076
Operating	63,546	105,919	42,373	49,192
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 1,426,148	\$ 1,403,456	\$ (22,692)	\$ 1,456,268
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 8,135		
2% Operating Lapse		\$ 29,745		
07/08 Full Time Positions		2		
# of Vacancies		0		
Core Functions of Activity				
Operates 34 pools (33 outdoor and 1 indoor), a water park and a junior lifeguard training camp for the public. Provides lifeguards for the facilities, water safety instruction and swim lessons. The junior lifeguard training camp is operated at Hanna Park during the summer months.				
Observations:				
1. Based on activity-provided information, the pools with the highest attendance in 2007 were Sherwood (Boobie Clark), Mandarin, Forrest, Ribault, Jefferson Street, Kennedy, Oceanway, and Lakeshore.				
2. The pools with the lowest attendance in 2007 were Raines, Pine Forest, Englewood, Ft. Caroline, and Carvill.				
3. In 2007, Thursday and Friday had the highest attendance and Saturday and Sunday had the lowest attendance.				
4. The most recent fee increase for aquatics programs occurred in 2004.				
Recommendations:				
1. We recommend the review of hours of operation for the 33 outdoor public pools and subsequent closing of the pools to the public on Sundays (see attached spreadsheet for pool locations and hours of operation).				
2. We recommend the review of the operating season of the public pools for potential cost savings.				
3. We recommend an increase in aquatics program fees to correspond with industry standards (see attached spreadsheet for current swimming lessons rates).				
Committee Action:				
The \$29,745 lapse was not restored.				

2008 Pool Schedule									
Pre-Season:					Pools Open 6 weeks for Summer Programs:				
May 17 and 18 (Staff Training Weekend)					Fletcher	M-F	11 AM-1 PM		
May 24 through June 1 (Weekends only, includes May 26 - Memorial Day)					Harts	M-F	11 AM-1 PM		
Season:					Lakeshore	M-F	11 AM-1 PM		
June 7 through August 15 (Open 7 days a week)					Mandarin	M-F	11 AM-1 PM		
Post Season:					SanSouci	M-F	11 AM-1 PM		
August 16 through September 1(Weekends only and Labor Day)					Pine Forest	M-F	10-noon		
Saturdays: 11 a.m. - 6 p.m.					Sherwood	M-F	10-1 PM		
Sundays: 1 - 6 p.m.					Forrest	M-F	10-noon		
Monday - Friday:					Oceanway	M-F	noon-1 PM		
open swim: 1 - 6 p.m.					Blue Cypress	M-F	11-1 PM		
swim learn: 6 - 7 p.m.					Sandalwood	M-F	noon- 1PM		
family swim: 7 - 9 p.m.					C.T Brown	M-F	noon- 1 PM		
					Raines	M-F	noon-1 PM		
					Pools Open 3 weeks for Summer Programs:				
2007 Total Pool Attendance :					Blue Cypress	M, W, F	10-noon		
Adolph Wurm Park (San Souci), 2115 Dean Road					Wolfson	M, W, F	10-noon		
7,230					Carvill	M, W, F	10-noon		
Andrew Jackson High School, 128 W. 30th St.					Englewood	M, W, F	10-noon		
12,230					Paxon	M, W, F	10-noon		
Baldwin High School, 345 Chestnut St.					E. Reed	M, W, F	10-noon		
8,063					Ft. Caroline	M, W, F	10-noon		
Blue Cypress Center and Pool, 4012 University Blvd. N.					Grand Park	M, W, F	10-noon		
9,108					Ed White	M, W, F	10-noon		
Cecil Aquatics Center, 13611-A Normandy Blvd.					Kennedy	M, W, F	10-noon		
107,885					Ocean Way	M, W, F	10-noon		
Charles "Boobie" Clark Park and Sherwood Pool, 8739 S					Sandalwood	M, W, F	10-noon		
41,391					Sunny Acres	M, W, F	9-noon		
Clanzel T. Brown Park (Golfair) 4515 Moncrief Road									
10,424									
Ed White High School, 1700 Old Middleburg Road									
11,956									
Einmett Reed Park, 1093 Sixth St.									
10,348									
Englewood High School, 4412 Barnes Road									
6,223									
Eugene Butler Middle School, 900 Acom St.									
7,711									
Fletcher High School, 700 Seagate Ave.									
13,202									
Forrest High School, 5530 Firestone Road									
25,013									
Ft. Caroline Club and Pool, 4131 Ferber Road									
6,693									
Grand Park Center and Pool, 2740 Division St.									
7,097									
Harts Road Park and Pool, 15597 Harts Road									
13,656									
Highlands Middle School, 10913 Pine Estates Road									
10,189									
Jefferson Street Pool, 1358 Jefferson St									
21,835									
Robert Kennedy Center and Pool, 1139 Ionia St.									
19,485									
Lake Shore Middle School, 2519 Bayview Road									
17,626									
Robert E. Lee High School, 1200 S. McDuff Ave.									
9,937									
Mallison Center and Pool, 3133 Lenox Ave.									
11,537									
Mandarin High School, 4831 Greenland Road									
32,482									
Oceanway Center and Pool, 12215 Sago Ave. W.									
18,608									
Terry Parker High School, 7301 Parker School Road									
9,028									
Paxon High School, 3239 West Fifth St.									
13,430									
Pine Forest Park, 2335 Gattis Lane									
4,888									
Raines High School, 3663 Raines Ave.									
4,445									
Ribault High School, 5820 Van Gundy St.									
24,187									
Sandalwood High School, 2750 John Prom Blvd.									
7,348									
Thomas Jefferson Elementary School, 390 N. Jackson A									
8,744									
Wolfson High School, 7000 Powers Ave.									
7,965									
Woodland Acres Park and Pool, 8200 Kona Ave.									
8,913									

Council Auditor's Office Efficiency Review - Aquatics Jacksonville Area Swimming Lessons			
Provider	Session	Cost	Program
City	2 weeks	\$40	Aqua Tots, Aqua Babies, Gus & Goldie Swim, Swim Clinics
YMCA - Arlington	2 weeks	\$48 member \$96 non-member	Preschool, Youth, and Adult lessons
YMCA - Arlington	1 week	\$34 member \$68 non-member	
Red Cross (at FCCJ)	2 weeks	\$90	Parent/child 6-36 months old
UNF	2 weeks	\$55 member \$65 non-member	Learn to Swim, ages 6+ Aqua Babes 8-23 months, Aqua Tots 2 years - 3 years 5 months
UNF	2 weeks	\$63 member \$73 non-member	Preschool
UNF	2 weeks	\$69 member \$79 non-member	Youth ages 6+

Council Auditor's Office				
Efficiency Review - Community Centers Buildings (Senior Centers)				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ 1,444,641
Operating	-	-	-	629,971
Capital	-	-	-	2
Other Uses	-	-	-	-
	\$ -	\$ -	\$ -	\$ 2,074,614
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 28,030		
2% Operating Lapse		\$ 38,596		
07/08 Full Time Positions		26		
# of Vacancies		1		
Core Functions of Activity	Provide recreational, social, intellectual, and physical activities to the City's senior citizens.			
Observations:	<p>1. In addition to the general fund budget, this activity receives \$1,083,388 in federal funding and \$2,777,510 in a City grant from Recreation & Community Services - Office of the Director which funds the positions and meals offered at the senior centers. Per ordinance 2007-1200, the City is required to make an annual 10% match of federal funding. The City is funding \$2,669,712 in excess of the required match (\$108,338) in FY 07-08.</p> <p>2. This activity operates 20 senior centers, provides congregate meals to citizens 60 years of age or older, nutritional counseling and education, limited shopping assistance, and transportation.</p> <p>3. Most seniors attend the centers on a regular basis, either daily or on Mondays, Wednesdays and Fridays.</p> <p>4. Sewing machines, ceramic supplies, dance, music, computers, etc. are no longer activities offered or equipment used at centers due to lack of instructors.</p>			
Recommendations:	1. We recommend the possible combination of Community Center facilities and Senior Center facilities where feasible.			

Council Auditor's Office				
Efficiency Review-Operation Enhancements				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	30,456	28,401	(2,055)	29,847
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ 30,456	\$ 28,401	\$ (2,055)	\$ 29,847
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		N/A		
2% Operating Lapse		\$ 609		
07/08 Full Time Positions		0		
# of Vacancies		0		
Core Functions of Activity				
Provides funding to support enhanced operation of the summer camp and summer aquatics programs. This is an operational account only. Functions are housed in other index codes.				
Observations:				
1. All revenue from summer programs and aquatics are budgeted in this activity.				
2. Summer programs and aquatics are partially funded from this activity and partially funded from Playgrounds & Centers and Aquatics, respectively.				
3. This activity was originally created to supplement the expenditures for summer programs and aquatics. Over the years, budgeted expenditures for this activity have decreased.				
Recommendations:				
1. We recommend the deletion of this activity in FY 08-09.				
2. We recommend that the 2% lapse of \$609 not be restored.				

Council Auditor's Office				
Efficiency Review-Playgrounds & Centers				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 4,500,331	\$ 4,235,533	\$ (264,798)	\$ 4,293,137
Operating	1,226,278	1,391,372	165,094	942,933
Capital	1	26,717	26,716	1
Other Uses	-	-	-	-
	\$ 5,726,610	\$ 5,653,622	\$ (72,988)	\$ 5,236,071
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 133,722		
2% Operating Lapse		\$ 107,279		
07/08 Full Time Positions		93		
# of Vacancies		20		
Core Functions of Activity				
Operates community centers and summer camps; provides adult and youth athletic programs; provides neighborhood special events and activities; negotiates and monitors agreements with associations, DCSB, and not-for-profits; operates tennis complexes.				
Observations:				
1. There are 24 staffed community recreation centers, ten centers available for public rental, and seven centers providing services through non-city agencies (partnerships).				
2. Summer programs are funded through both Playgrounds & Center and Operation Enhancements.				
3. Summer camp fees are \$50 for a 2 week session from 9am - 4pm, plus an additional \$10 for extended care from 7am - 6pm for the 2 week session. The current rates are well below industry standards.				
Recommendations:				
1. We recommend the review and subsequent reduction of operating hours for the Community Centers (see attached listing of Community Centers).				
2. We recommend increasing the summer program fees and implementing a sliding scale rate based on financial ability.				
3. We recommend the possible combination of Community Center facilities and Senior Center facilities where feasible.				

Community Centers Listing

Staffed Community Recreation Centers:

1. Balis Community Center
2. Bethesda Park
3. Beverly Hills Center and Playground
4. Blue Cypress Community Center
5. Burnett Center and Playground
6. Carvill Center and Playground
7. Cecil Recreation Complex
8. Charles "Boobie" Clark Center and Playground
9. Clanzel Brown Center and Playground
10. Cuba Hunter Gymnasium and Community Center
11. Dinsmore Center and Playground
12. Edith Brown Ford Center
13. Emmett Reed Gymnasium and Recreation Complex
14. Forestview Center
15. Henry T. Jones, Sr., Center
16. Johnnie Walker Center and Playground
17. Joseph Lee Community Center
18. Julian W. Barrs Community Center
19. Kennedy Community Center
20. Mallison Center and Playground
21. Mary Lena Gibbs Gymnasium and Center
22. McGirts Creek Community Center
23. Oceanway Center and Playground
24. Windy Hill Community Building

Unstaffed Facilities:

1. Beachwood Center, 11758 Marina Dr.
2. Black Hammock Center, 15770 Sawpit Rd.
3. Cisco Gardens Community Center, 4238 Jones Rd.
4. Fort Caroline Club, 4131 Ferber Rd.
5. Joe James Center, 1631 Hurst St.
6. Lake Newman Center, 13851 Lake Newman St.
7. Lillian Saunders Community Center, 2750 Bartley Circle
8. Normandy Community Center, 1751 Lindsey Rd.
9. Sunny Acres Center, 9424 Ft. Caroline Rd.
10. Westbrook Community Building, 905 Westbrook St.

Facilities providing services through non-city agencies (Partnership Services):

1. District II Park (Ed Austin Regional Park), 11751 McCormick Road
Partnering agency: Police Athletic League (PAL)
2. Eastside Center, 1051 Franklin St.
Partnering agency: Police Athletic League (PAL)
3. Glen Myra Center, 1429 Winthrop St.
Partnering agency: Heart for Children
4. Mallison Center, 3133 Lenox Ave.
Joint management agreement: City of Jacksonville and PAL
5. Mitchell Center, 1010 Acorn St.
Partnering agency: Osnald Calizaire Sr. Youth Empowerment Assoc., Inc.
6. Simonds-Johnson Center, 3800 Moncrief Road
Partnering agency: Tony Boselli Youth Life Association
7. Westside Center, 1083 Line St.
Partnering agency: United Congregations for Communities and Faith-based Development

Meeting facilities (not available for rentals):

1. Harts Road, 12399 Harts Rd.
2. Mayport Center, 48870 Ocean St.

Unavailable facilities:

1. Forest Park Community Center, 2039 Forest St
2. Russel Bill Cook Community Center, 3800 Jones St.
3. Scott Park, 2745 Hamilton Circle

Council Auditor's Office				
Efficiency Review-Veterans' Services				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ 618,483	\$ 676,138	\$ 57,655	\$ 725,274
Operating	149,563	146,065	(3,498)	128,998
Capital	1	15,758	15,757	1
Grants & Aids	455,467	455,467	-	250,000
Other Uses	-	-	-	-
	\$ 1,223,514	\$ 1,293,428	\$ 69,914	\$ 1,104,273
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 17,448		
2% Operating Lapse		\$ 21,153		
07/08 Full Time Positions		14		
# of Vacancies		0		
Core Functions of Activity				
Provides services to veterans; supervises ADA compliance; coordinates the City's interaction with military bases and personnel.				
Observations:				
1. In addition to the general fund budget, Veterans' Services currently receives \$1,513,395 in grants annually.				
2. Grants and Aids funds the Active Military Combat Duty Grant which is a City grant program. This program awards up to \$800 annually to pay property taxes, subject to appropriated funds, to families of service members who are serving or have served in combat duty (a minimum of 60 days served per calendar year in combat duty). To date, 100% of these funds have been spent.				
Recommendations:				
1. We recommend review of the Active Military Combat Duty Grant for possible reduction in FY 08-09.				

Council Auditor's Office				
Efficiency Review-Waterfront Mgmt & Programming				
Activity Level Information Summary				
BUDGET AND ACTUAL EXPENDITURES				
	06/07 Council Approved Budgeted Expenditures	06/07 Actual Expenditures	Over/ (Under) 06/07 Budget	07/08 Adjusted Council Approved Budgeted Expenditures
Personnel	\$ -	\$ -	\$ -	\$ 248,053
Operating	-	-	-	1,323,226
Capital	-	-	-	-
Other Uses	-	-	-	-
	\$ -	\$ -	\$ -	\$ 1,571,279
07/08 BUDGETED LAPSE AND PERSONNEL INFORMATION				
Personnel Lapse		\$ 4,993		
2% Operating Lapse		\$ 32,083		
07/08 Full Time Positions		3		
# of Vacancies		1		
Core Functions of Activity				
Manages preservation land acquisition, restoration, and management; directs resource-based park development, management, and maintenance; manages operations are two oceanfront parks and all City boat ramps and marinas; directs public outreach and environmental education programs.				
Observations:				
1. There are approximately 35-45 educational programs offered per month by 2 full time Naturalists.				
2. There is an annual commitment of 24 programs at Camp Milton Historic Preserve, Sal Taylor Creek Preserve, Beach and Peach Urban Park, Rails to Trails Land Trust, and 12 programs at Huguenot and Dutton Island Preserve Expansion. (At least two programs are scheduled per month at each, Huguenot and Hanna Parks.)				
3. The schedule for public programs has not been set beyond April (see attached schedule for upcoming programs).				
Recommendations:				
1. We recommend the review and reduction of provided programming to operate within the lapse.				

March - April Programs

Date	Location	Program	Type
3/12/2008	Blue Cypress Park	Marsh Mammals	Comm Ctr
3/13/2008	Huguenot Memorial Park	Beach Walk and Talk	Public
3/14/2008	Sal Taylor Creek Preserve	Trail Walk and Talk	Public
3/14/2008	Sal Taylor Creek Preserve	Trail Walk and Talk	Public
3/14/2008	Sal Taylor Creek Preserve	Trail Walk and Talk	Public
3/14/2008	Joe James Community Ctr	Florida's Ancient Animals	Club Rec
3/17/2008	Rails to Trails	Trail Walk and Talk	Public
3/17/2008	Rails to Trails	Bike Hike	Public
3/17/2008	Rails to Trails	Bike Hike	Public
3/18/2008	Castaway Island Preserve	Wildflowers!	Special
3/18/2008	Castaway Island Preserve	Outdoor Observations	Special
3/18/2008	Charles Clark Comm Ctr	Florida's Ancient Animals	Club Rec
3/19/2008	JCC on Randolph	Outdoor Initiative	Special
3/21/2008	Hanna Park	Beach Walk and Talk	Public
3/24/2008	Beach and Peach Urban Park	Urban Wildlife	Special
3/25/2008	Beach and Peach Urban Park	Florida's Ancient Animals	Public
3/25/2008	Windy Hill Comm Ctr	Florida's Ancient Animals	Club Rec
3/29/2008	LEEF Conference	Spiders!!	Special
3/31/2008	Dutton Island Preserve	Marsh Walk and Talk	Special
4/3/2008	Beach and Peach Urban Park	Outdoor Observations	Public
4/5/2008	Huguenot Memorial Park	Beach Walk and Talk	Public
4/5/2008	Huguenot Memorial Park	Sea Turtle Talk	Public
4/5/2008	Huguenot Memorial Park	Shell We See	Public
4/5/2008	Huguenot Memorial Park	Beach Walk and Talk	Public
4/7/2008	Castaway Island Preserve	Creature Comforts	School Field Trip
4/7/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/7/2008	Carvill Comm Ctr	Florida's Ancient Animals	Club Rec
4/8/2008	Castaway Island Preserve	Creature Comforts	School Field Trip
4/8/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/8/2008	Edith Brown Ford	Florida's Ancient Animals	Club Rec
4/9/2008	Castaway Island Preserve	Creature Comforts	School Field Trip
4/9/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/9/2008	Johnnie Walker Comm Ctr	Florida's Ancient Animals	Club Rec
4/12/2008	Huguenot Memorial Park	Beach Walk and Talk	Public
4/12/2008	Huguenot Memorial Park	Sea Turtle Talk	Public
4/12/2008	Huguenot Memorial Park	Shell We See	Public
4/12/2008	Huguenot Memorial Park	Beach Walk and Talk	Public
4/14/2008	Castaway Island Preserve	Creature Comforts	School Field Trip
4/14/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/14/2008	Beverly Hills Comm Ctr	Florida's Ancient Animals	Club Rec
4/15/2008	Castaway Island Preserve	Amazing Animals	School Field Trip
4/15/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/16/2008	Castaway Island Preserve	Spiders!!	Special
4/16/2008	Castaway Island Preserve	Outdoor Observations	Special
4/21/2008	Rails to Trails	Trail Walk and Talk	Public
4/21/2008	Rails to Trails	Bike Hike	Public
4/21/2008	Rails to Trails	Bike Hike	Public
4/22/2008	Hanna Park	Beach Walk and Talk	Public
4/22/2008	Dutton Island Preserve	Trail Walk and Talk	Public
4/22/2008	Burnett Comm Ctr	Florida's Ancient Animals	Club Rec
4/23/2008	Castaway Island Preserve	Terrific Turtles	School Field Trip
4/23/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/24/2008	Kids Kampus	Earth Day Invertebrates	Special
4/25/2008	Sal Taylor Creek Preserve	Trail Walk and Talk	Public
4/25/2008	Sal Taylor Creek Preserve	Wildflower Walk	Public
4/25/2008	Sal Taylor Creek Preserve	Trail Walk and Talk	Public
4/28/2008	Camp Milton Historic Preserve	Insect Investigations	Public
4/28/2008	Camp Milton Historic Preserve	Wildflowers!	Public
4/28/2008	Camp Milton Historic Preserve	Trail Walk and Talk	Public
4/29/2008	Castaway Island Preserve	Reptiles For Real	School Field Trip
4/29/2008	Castaway Island Preserve	Outdoor Observations	School Field Trip
4/29/2008	Dinsmore Comm Ctr	Florida's Ancient Animals	Club Rec
4/30/2008	Hanna Park	Beach Walk and Talk	Public
4/30/2008	Beach and Peach Urban Park	Outdoor Observations	Public

2007 Agency Self-Assessment Form

Department/Division/Activity Name: _____

Activity Contact Person

Name: _____ Phone: _____

Email: _____

Person Completing Form (If different from above)

Name: _____ Phone: _____

Email: _____

Mission: _____

Major Functions: _____

Strengths: three areas in which the activity is doing well

1 _____

2 _____

3 _____

Opportunities: Up to three areas the activity plans to focus its internal organizational improvement efforts in the coming year

1 _____

2 _____

3 _____

Please provide responses to the following questions:

1. Who are your key customers and stakeholders? Do you have a clear understanding of their current expectations.

2. Do you have systems in place to gather customer feedback (including complaints). Do you follow up on customers who provide feedback? Is the information used to improve operations? Please explain.

3. Are performance measures in place? Are the measures actively monitored? What happens if goals are not met based on the performance measures? Please explain.

2007 Agency Self-Assessment Form

4. Does management communicate clear vision, mission, and values for the activity, and tie them to performance requirements? Please provide examples.

5. Do you plan and organize jobs, staffing, and compensation levels to align with your goals and priorities? Please provide an example of how this is done.

6. Do you set challenging but achievable targets for performance measures, given your resources and priorities? Please explain.

7. Are employees committed to the work they do and the goals of the activity? If not, how is this addressed?

8. Do managers work with their teams to develop action plans to carry out strategic objectives? Do they assign work and track progress? Please explain.

9. Do employees know what their job descriptions are? Do employees receive ongoing coaching, feedback, necessary resources, and support to do their jobs? Please explain?

2007 Agency Self-Assessment Form

10. Are educational opportunities provided? Are they aligned with agency goals? Is support and encouragement provided to employees to pursue development opportunities to help them in their present jobs and for career advancement?

11. Does management meet regularly to review reports, engage in honest discussion, and take needed action to ensure results?

12. Are improvement processes in place for areas that are considered less efficient than others? Please list each area and process in need of improvement.

14. Are you aware of any redundancies of tasks within your area? Are the services provided by this activity performed elsewhere in the City?

15. Please provide any additional related information that may be helpful in our analysis.
