

**Council Auditor's Office  
Special Committee on Duval DOGE  
Summary of Takeaways from Analysis**

- 1. Capital Improvement Plan – Close-Outs (At least \$19,684,822)**
  - a. Projects need to be financially closed out sooner.
    - i. It was discussed that Departments should start the close-out process around three months after the project is completed, assuming all invoices have been received so that they can be processed.
    - ii. The process should not wait until the final inspection for warranty work is completed. Instead, fund the warranty inspections separately.
  - b. Section 9.2 of the Annual Budget Ordinance states that projects should be transferred to the Fund's fund balance, except for those funded by Discretionary Council Projects or Special Council Reserves that need to be returned to the accounts of origin. The section of the Budget Ordinance goes on to state that the projects closed and transfers need to be disclosed to City Council annually. This has not been regularly occurring in recent years. Additionally, consideration should be given to whether the communication to City Council should be quarterly or semiannually. Lastly as part of the annual budget review process, the capital outlay not lapsed schedule will be presented as part of the review of the CIP.
- 2. Capital Improvement Plan – Available Funding/Fair Share (At least \$5,528,992)**
  - a. Reporting to the Finance Committee, TEU, and the Council Auditor's Office on the current balances for each for each Fair Share and Mobility Zone Account and Project is required by the Director of Planning on or before June 30 and January 31 each year.
- 3. City Facilities**
  - a. The City needs to ensure that due diligence is performed for any new or replacement of existing libraries, community centers, and senior centers proposed in future CIPs to ensure that the demand/use lines up with community needs and current habits (e.g., shift to more online services at libraries may mean less using physical spaces).
- 4. Children Services**
  - a. Children Services are not just funded through KHA. Some of this is driven by the fact that the libraries, parks and community centers are going to provide services to all residents of Jacksonville, which includes children. Additionally, there are specific programs like the Firefighter Explorer Program ran by JFRD in conjunction with the Boy Scouts of America that by the nature of the program is going to be housed within JFRD instead of KHA.
- 5. City Growth**
  - a. This should be looked at as part of the budget to see if there is excessive growth over the expected compound annual growth rate in Departments. Where there is, the cause should be fully explained.

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**6. P-Cards –**

- a. The administration is working to minimize the number of cards potentially, while also using them for additional larger dollar purchases (e.g., utilities) to leverage getting rebates.
- b. The administration is exploring utilizing software to flag purchases that fall outside of policies and normal parameters.

**7. Charges to Independent Agencies**

- a. Internal services utilized by the independent agencies currently recover the cost of providing the services through the normal billing process.
- b. Direct services for things like Fire and Rescue services at the Jacksonville International Airport appear to cover costs. The one spot identified as needing to be further explored was the charges by the JSEB office to JEA for the services provided by the JSEB office where the rate has not been changed for several years (note – given JEA's overall contribution it may not make sense for there to be a separate charge for this service).

**8. Overtime**

- a. Certain areas are more prone to significant overtime use based on minimum staffing levels that dictate the number of public safety personnel.
- b. Particularly as Police and Fire employees begin participating in the Florida Retirement System (FRS), overtime will need to be controlled since it is pensionable and adequate staffing levels will be needed to lower the cost of overtime. Currently the cost of overtime is cheaper or at least a similar cost to adding additional full-time staff; however, that may no longer be the case for employees on FRS.

**9. Financial Services**

- a. The Jacksonville Retirement System and the Police and Fire Pension Fund due work together and leverage significant portion of their investments to reduce money manager fees.

**10. Building Efficiencies**

- a. The City does not have any ongoing building efficiency or sustainability assessment studies; however, it does use several building automation platforms to monitor and control the City's HVAC systems. Additionally, the Ed Ball Building is being connected to chilled water which will create future cost savings related to energy, maintenance, and capital replacement costs.