

OFFICE OF THE COUNCIL AUDITOR

FY 2022/2023 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Aaron Bowman – Chair
Randy White – Vice Chair
Matt Carlucci
Kevin Carrico
Joyce Morgan
Ju'Coby Pittman
Ron Salem, Pharm. D.



Meeting #1
August 11, 2022

**COUNCIL AUDITOR’S OFFICE
TABLE OF CONTENTS
MEETING #1**

Summary of Budget Legislation	3
Budget Timeline Overview	5
Summary of Ad Valorem Tax Calculations.....	7
Sample Residential Ad Valorem Calculations.....	8
City & Independent Agencies Budget Summary	12
Summary of Budgets.....	13
Summary of Employee Caps by Fund	14
Overall Employee Cap Reconciliation	15
General Fund/GSD Employee Cap by Department	16
Personnel Expenses – General Fund-GSD.....	17
Salary and Benefits Lapse Schedule	18
General Fund/GSD Schedule of Revenues (and Footnotes).....	19
General Fund/GSD Schedule of Expenditures (and Footnotes)	24
Debt Overview	32
Public Service Grant Funding.....	33
Food and Beverages Expenditures.....	35
Review of Budget Ordinance Waivers.....	40
Review of Budget Ordinance Provisions	48
Review of Budget Ordinance Direct Contracts.....	50
Property Appraiser	86
Fire & Rescue – General Fund.....	89
Fire & Rescue – Building Inspection.....	97
Office of the Sheriff.....	100
911 Emergency User Fee	112
City Council.....	114
Tourist Development Council.....	117
General Counsel.....	122

2022/2023 BUDGET LEGISLATION

- 2022-325-E Property Appraiser’s 2022/23 Budget Recommendations**
Due to the timing of when the property appraiser’s budget is submitted and approved by the Florida Department of Revenue, this ordinance provides City Council input prior to submittal.
- 2022-488 Downtown Special Assessment**
Readoption of preliminary rate and annual assessment for downtown Jacksonville pursuant to Chapter 197, Florida Statutes, and Chapter 715, Ordinance Code, for Special Assessments in Downtown Jacksonville pursuant to Ordinance 2021-292-E.
- 2022-500-E Rolled Back Rate Resolution**
Informs the Property Appraiser of the “rolled back” millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 13, 2022, public hearing for City Council to consider the millage rates and the tentative budget.
- 2022-501 Millage Levy Ordinance**
Establishes the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
- 2022-502 Millage Levy Ordinance**
Establishes the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
- 2022-503 Millage Levy Ordinance**
Establishes millage rates to be levied by the consolidated government for Urban Services District 5 (Baldwin).
- 2022-504 Budget Ordinance**
Approves the budgets for the City and its Independent Agencies.
- 2022-505 Five-Year Capital Improvement Plan (CIP)**
Adopts the five-year (2023-2027) CIP.
- 2022-506 Shands Agreement**
Authorizes the Mayor, or his designee, and Corporation Secretary to execute and deliver an agreement with Shands Jacksonville Medical Center, Inc. and the State of Florida Agency of Health Administration concerning payment to and distribution of the City’s indigent healthcare funds and to take action as may be necessary to effectuate the purpose of the ordinance.
- 2022-507 Five-Year IT System Development Program (“ITECH Projects”)**
Adopts the five-year (2023-2027) inclusive IT System Development Program (“ITECH Projects”).

2022/2023 BUDGET LEGISLATION

- 2022-508 Adopting the Sales Tax Growth Rate**
Adopts the annual growth rate as recommended by the administration for the future pension liability surtax proceeds.
- 2022-509 Public Service Grants**
Approves the appropriation of \$6,000,000 from a designated special council contingency to provide funding for the City of Jacksonville's contribution to the Public Service Grants Council.
- 2022-510 Jacksonville Chamber of Commerce Appropriation**
Approves the appropriation of \$750,000 from a designated special council contingency to provide funding for the City of Jacksonville's contribution to the Jacksonville Chamber of Commerce.
- 2022-511 Kids Hope Alliance**
Approves the appropriation of program funding of \$37,525,760 from a designated special council contingency within the Kids Hope Alliance.
- 2022-512 Jacksonville Sheriff's Office (JSO)**
Approves the appropriation of \$17,937,139 from a designated special council contingency to JSO for the inmate health care contract with Armor Correctional Health Services, Inc.
- 2022-513 American Rescue Plan**
Approves the appropriation of \$171,847,895.50 in American Rescue Plan funds to provide funding for COVID-19 response efforts and to provide funding for eligible capital improvement and affordable housing projects, departmental enhancements, and other qualified expenses.

2022/23 BUDGET TIMELINE OVERVIEW

2022

- January 1 This is the effective date of property valuation.
- If a home under construction is not complete on this date, it is not taxed.
 - Taxpayer must reside in home on this date to be eligible for homestead exemption.
- June 1 On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
- July 1 Property Appraiser certifies to taxing authorities the preliminary valuation totals, via the top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
- July 15 On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative millage and budget amendments and changes to the Property Appraiser's budget.
- July 21 Ordinance 2022-496-E requires the Mayor to submit the annual budget proposal on July 21.
- August 4 Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:
- Proposed millage rate
 - Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065
 - Date, time and place of the tentative budget and millage hearing
- August 15 Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget.
- On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
- August 24 Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
- September 13 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage.
- September 24 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

2022/23 BUDGET TIMELINE OVERVIEW

- September 27 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.
- September 30 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.
- October 1 Fiscal year that is funded by this ad valorem tax cycle begins.
- October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.
- October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.
- October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:
- Certification of Taxable Value, Forms DR-420
 - Legislation adopting the millage and the budget
 - Entire newspaper pages for all advertisements
 - Proof of publication from the newspaper for all advertisements
 - Certification of Final Taxable Value, Forms DR-422
- November Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:
- | | |
|----------------------|----------------------|
| 4 percent - November | 3 percent - December |
| 2 percent - January | 1 percent - February |
- December Council Auditor staff calculates the required tax increment contributions based on the final certification from the Property Appraiser. Contributions must be made by January 1.

2023

- March 31 Taxes are due without any discount or penalty.
- August Errors and Insolvencies for the 2022 tax roll are certified, including the total discounts granted. The Tax Collector sends a recapitulation (form 502) to the DOR.

When Complete

Notice of Tax Impact of the Value Adjustment Board is published in the Times-Union. The Council Secretary sends an affidavit from the Times-Union and newspaper clippings to DOR.

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
2022/23 BUDGET

	GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
2021/22 Preliminary Taxable Values	\$ 71,448,754,669	\$ 7,419,350,379	\$ 54,526,908	\$ 78,922,631,956
Operating Millage Rates	11.4419	8.1512	9.6312	
Council Approved Total Estimated Revenues at . . .	95.5% \$ 780,721,578	\$ 57,755,161	\$ 501,527	\$ 838,978,267

FY 2022/23 BUDGET

2022/23 Preliminary Taxable Values	\$ 81,514,207,650	\$ 8,313,873,404	\$ 60,122,722	\$ 89,888,203,776
Less New Construction	(2,287,758,220)	(100,566,650)	(789,139)	(2,389,114,009)
Taxable Value of Property Existing Last Year	<u>\$ 79,226,449,430</u>	<u>\$ 8,213,306,754</u>	<u>\$ 59,333,583</u>	<u>\$ 87,499,089,767</u>
Operating Millage Rate	11.3169	8.0262	9.5260	
Estimated Revenues at . . .	95.5%			
BEFORE NEW CONSTRUCTION	<u>\$ 856,250,904</u>	<u>\$ 62,955,169</u>	<u>\$ 539,777</u>	<u>\$ 919,745,850</u>
Increased Revenue on Property Existing Last Year	<u>\$ 75,529,326</u>	<u>\$ 5,200,008</u>	<u>\$ 38,250</u>	<u>\$ 80,767,583</u>
Change in budgeted Ad Valorem Revenues, as a percent.				<u>9.63%</u>
Estimated Revenues at . . .	95.5%			
ON NEW CONSTRUCTION	<u>\$ 24,725,268</u>	<u>\$ 770,845</u>	<u>\$ 7,179</u>	<u>\$ 25,503,292</u>
Change in budgeted Ad Valorem Revenues from new construction, as a percent.				<u>3.04%</u>
Total Estimated Revenues Increase	<u>\$ 100,254,594</u>	<u>\$ 5,970,853</u>	<u>\$ 45,429</u>	<u>\$ 106,270,875</u>
Change in budgeted Ad Valorem Revenues, as a percent.				<u>12.67%</u>
Total Proposed Estimated Revenues at	95.5% \$ 880,976,172	\$ 63,726,014	\$ 546,956	\$ 945,249,142

Net to the General Fund GSD

Total Proposed Estimated Revenues at	95.5%	\$ 880,976,172	\$ 63,726,014	\$ 546,956	\$ 945,249,142
Less Tax Increment Amounts at	95.0%	\$ (40,956,370)	\$ (9,331,868)	\$ -	\$ (50,288,238)
Net to the General Fund GSD		<u>\$ 840,019,802</u>	<u>\$ 54,394,146</u>	<u>\$ 546,956</u>	<u>\$ 894,960,904</u>

2022/23 ROLLED BACK RATES	10.3761	7.3813	8.8504
2022/23 RATES AS PRESENTED ABOVE	11.3169	8.0262	9.5260
PERCENTAGE ABOVE (BELOW) ROLLED BACK	9.07%	8.74%	7.63%
COUNCIL VOTE REQUIREMENT	Two-thirds	Two-thirds	Majority

The Mayor's proposed 2022/23 millage rates for the Beaches and Baldwin are in compliance with the Interlocal Agreements, which require the millage rate for the GF/GSD excluding USDs 2-5 (Beaches and Baldwin) to be 18.8% more than Baldwin and 3.2907 mills more than the Beaches.

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2021 RATES TO THE MAYOR'S PROPOSED 2022 RATE**

2021 MEDIAN VALUE TO 2022 MEDIAN VALUE

TAXABLE VALUE CALCULATION	2021 Tax Rates	2022 Proposed Tax Rates	Change from 2021 to 2022	
(1) Median Assessed Value	\$ 146,101	\$ 157,755	\$ 11,654	7.98%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 121,101	\$ 132,755	\$ 11,654	9.62%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 96,101	\$ 107,755	\$ 11,654	12.13%

MILLAGE RATES

Local Government, GSD	11.4419	11.3169	-0.1250	-1.09%
Duval County School Board	5.8080	5.4840	-0.3240	-5.58%
St John's Water Mgmt. District	0.2189	0.1974	-0.0215	-9.82%
Florida Inland Navigation District	0.0320	0.0320	0.0000	0.00%
Total Millage	17.5008	17.0303	(0.4705)	-2.69%

AD VALOREM TAXES

Local Government, GSD	\$1,099.58	\$ 1,219.45	\$ 119.87	10.90%
Duval County School Board	\$ 703.35	\$ 728.03	\$ 24.68	3.51%
St John's Water Mgmt. District	\$ 21.04	\$ 21.27	\$ 0.23	1.09%
Florida Inland Navigation District	\$ 3.08	\$ 3.45	\$ 0.37	12.01%
Total Tax Bill	\$1,827.05	\$ 1,972.20	\$ 145.15	7.94%
Less Four Percent Discount for Payment in November	\$ (73.08)	\$ (78.89)	\$ (5.81)	7.95%
Net Tax Bill	\$1,753.97	\$ 1,893.31	\$ 139.34	7.94%

Footnotes:

1. The *median* assessed value of a single family homesteaded property is \$157,755 for the 2022 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.

Overall Note:

Without a millage rate reduction of 1/8 of a mill, the net tax bill would have been \$12.93 higher.

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2021 RATES TO THE MAYOR'S PROPOSED 2022 RATE**

2021 ASSESSED VALUE OF \$100,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2021 Tax Rates	2022 Proposed Tax Rates	Change from 2021 to 2022	
(1) Assessed Value	\$ 100,000	\$ 103,000	\$ 3,000	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 75,000	\$ 78,000	\$ 3,000	4.00%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 50,000	\$ 53,000	\$ 3,000	6.00%

MILLAGE RATES

Local Government, GSD	11.4419	11.3169	-0.1250	-1.09%
Duval County School Board	5.8080	5.4840	-0.3240	-5.58%
St John's Water Mgmt. District	0.2189	0.1974	-0.0215	-9.82%
Florida Inland Navigation District	0.0320	0.0320	0.0000	0.00%
Total Millage	17.5008	17.0303	(0.4705)	-2.69%

AD VALOREM TAXES

Local Government, GSD	\$ 572.10	\$ 599.80	\$ 27.70	4.84%
Duval County School Board	\$ 435.60	\$ 427.75	\$ (7.85)	-1.80%
St John's Water Mgmt. District	\$ 10.95	\$ 10.46	\$ (0.49)	-4.47%
Florida Inland Navigation District	\$ 1.60	\$ 1.70	\$ 0.10	6.25%
Total Tax Bill	\$1,020.25	\$ 1,039.71	\$ 19.46	1.91%
Less Four Percent Discount for Payment in November	\$ (40.81)	\$ (41.59)	\$ (0.78)	1.91%
Net Tax Bill	\$ 979.44	\$ 998.12	\$ 18.68	1.91%

Footnotes:

- | |
|---|
| 1. This is based on an assessed value of \$100,000 for tax year 2021 increased by the Homestead cap of 3% since CPI was greater than 3%. |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only. |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

Overall Note:

Without a millage rate reduction of 1/8 of a mill, the net tax bill would have been \$6.36 higher.

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2021 RATES TO THE MAYOR'S PROPOSED 2022 RATE**

2021 ASSESSED VALUE OF \$150,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2021 Tax Rates	2022 Proposed Tax Rates	Change from 2021 to 2022	
(1) Assessed Value	\$ 150,000	\$ 154,500	\$ 4,500	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 125,000	\$ 129,500	\$ 4,500	3.60%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 100,000	\$ 104,500	\$ 4,500	4.50%

MILLAGE RATES

Local Government, GSD	11.4419	11.3169	-0.1250	-1.09%
Duval County School Board	5.8080	5.4840	-0.3240	-5.58%
St John's Water Mgmt. District	0.2189	0.1974	-0.0215	-9.82%
Florida Inland Navigation District	0.0320	0.0320	0.0000	0.00%
Total Millage	17.5008	17.0303	(0.4705)	-2.69%

AD VALOREM TAXES

Local Government, GSD	\$1,144.19	\$ 1,182.62	\$ 38.43	3.36%
Duval County School Board	\$ 726.00	\$ 710.18	\$ (15.82)	-2.18%
St John's Water Mgmt. District	\$ 21.89	\$ 20.63	\$ (1.26)	-5.76%
Florida Inland Navigation District	\$ 3.20	\$ 3.34	\$ 0.14	4.37%
Total Tax Bill	\$1,895.28	\$ 1,916.77	\$ 21.49	1.13%
Less Four Percent Discount for Payment in November	\$ (75.81)	\$ (76.67)	\$ (0.86)	1.13%
Net Tax Bill	\$1,819.47	\$ 1,840.10	\$ 20.63	1.13%

Footnotes:

- | |
|---|
| 1. This is based on an assessed value of \$150,000 for tax year 2021 increased by the Homestead cap of 3% since CPI was greater than 3%. |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only. |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

Overall Note:

Without a millage rate reduction of 1/8 of a mill, the net tax bill would have been \$12.54 higher.

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2021 RATES TO THE MAYOR'S PROPOSED 2022 RATE**

2021 ASSESSED VALUE OF \$200,000 - HOMESTEAD PROPERTY

TAXABLE VALUE CALCULATION	2021 Tax Rates	2022 Proposed Tax Rates	Change from 2021 to 2022	
(1) Assessed Value	\$ 200,000	\$ 206,000	\$ 6,000	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 175,000	\$ 181,000	\$ 6,000	3.43%
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	0.00%
(3) Taxable Value	\$ 150,000	\$ 156,000	\$ 6,000	4.00%

MILLAGE RATES

Local Government, GSD	11.4419	11.3169	-0.1250	-1.09%
Duval County School Board	5.8080	5.4840	-0.3240	-5.58%
St John's Water Mgmt. District	0.2189	0.1974	-0.0215	-9.82%
Florida Inland Navigation District	0.0320	0.0320	0.0000	0.00%
Total Millage	17.5008	17.0303	(0.4705)	-2.69%

AD VALOREM TAXES

Local Government, GSD	\$1,716.29	\$ 1,765.44	\$ 49.15	2.86%
Duval County School Board	\$1,016.40	\$ 992.60	\$ (23.80)	-2.34%
St John's Water Mgmt. District	\$ 32.84	\$ 30.79	\$ (2.05)	-6.24%
Florida Inland Navigation District	\$ 4.80	\$ 4.99	\$ 0.19	3.96%
Total Tax Bill	\$2,770.33	\$ 2,793.82	\$ 23.49	0.85%
Less Four Percent Discount for Payment in November	\$ (110.81)	\$ (111.75)	\$ (0.94)	0.85%
Net Tax Bill	\$2,659.52	\$ 2,682.07	\$ 22.55	0.85%

Footnotes:

- | |
|---|
| 1. This is based on an assessed value of \$200,000 for tax year 2021 increased by the Homestead cap of 3% since CPI was greater than 3%. |
| 2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only. |
| 3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District. |

Overall Note:

Without a millage rate reduction of 1/8 of a mill, the net tax bill would have been \$18.72 higher.

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE AND ITS INDEPENDENT AGENCIES
BUDGET SUMMARY**

	2021/22		2022/23	
	ORIGINAL BUDGET		PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY
Jacksonville Aviation Authority				
Operations	107,715,060		127,867,544	
Capital	170,102,500		372,999,000	
Total Jacksonville Aviation Authority	<u>\$ 277,817,560</u>	<u>\$ -</u>	<u>\$ 500,866,544</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications Contribution		-9,642,191		-9,611,106
Operations	67,513,574		68,841,477	
Capital	108,879,247		261,310,182	
Total Jacksonville Port Authority	<u>\$ 176,392,821</u>	<u>\$ -9,642,191</u>	<u>\$ 330,151,659</u>	<u>\$ -9,611,106</u>
Police and Fire Pension Fund	<u>\$ 13,868,819</u>	<u>\$ -</u>	<u>\$ 14,095,704</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 2,514,177</u>	<u>\$ -661,898</u>	<u>\$ 2,710,413</u>	<u>\$ -657,284</u>
Jacksonville Housing Finance Authority	<u>\$ 357,250</u>	<u>\$ -</u>	<u>\$ 518,000</u>	<u>\$ -</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		-1,525,919		-1,657,216
Local Option Gas Tax per Interlocal Agreement		-35,217,747		-39,932,251
Discretionary Transportation Half Cent Sales Tax		-106,576,032		-120,990,501
Operations	147,925,222		166,067,850	
Capital	68,761,685		34,116,209	
Total Jacksonville Transportation Authority	<u>\$ 216,686,907</u>	<u>\$ -143,319,698</u>	<u>\$ 200,184,059</u>	<u>\$ -162,579,968</u>
J E A				
Electric Operations	1,289,899,711	94,545,651	1,515,782,272	95,491,107
Electric Capital	240,802,000		275,106,000	
Water & Sewer Operations	541,509,396	26,666,722	603,538,007	26,933,389
Water & Sewer Capital	362,402,000		400,000,000	
District Energy System Operations	8,839,543		12,851,763	
District Energy System Capital	5,550,289		6,936,000	
Total JEA	<u>\$ 2,449,002,939</u>		<u>\$ 2,814,214,042</u>	
Total Contribution to City General Fund		<u>\$ 121,212,373</u>		<u>\$ 122,424,496</u>
Total of City Independent Agencies	\$ 3,136,640,474	\$ -32,411,414	\$ 3,862,740,421	\$ -50,423,862
Contribution to Shands Jacksonville		-30,275,594		-30,275,594
Net General Government Contributions		<u>\$ -62,687,008</u>		<u>\$ -80,699,456</u>
Total of Jacksonville General Government Budget	<u>\$ 3,457,971,304</u>		<u>\$ 3,822,882,877</u>	
Total Budget, General Government and Independent Agencies	<u>\$ 6,594,611,778</u>		<u>\$ 7,685,623,298</u>	

A Transfers in and between agencies and funds have not been eliminated.

COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED 2022/23 BUDGET
SUMMARY OF BUDGET BY FUND

	FY 21-22 COUNCIL APPROVED	FY 22-23 MAYOR'S PROPOSED
General Fund		
00111 General Fund - GSD	1,416,835,007	1,549,725,602
00112 Mosquito Control State 1	54,230	54,230
00113 Special Events - General Fund	9,870,598	10,881,698
00119 Emergency Reserve	65,646,964	93,680,708
00191 Property Appraiser	11,873,388	12,148,636
00192 Clerk of the Court	6,249,051	7,742,697
00193 Tax Collector	21,191,308	23,473,971
TOTAL General Fund	1,531,720,546	1,697,707,542
Permanent Fund		
05100 Permanent Fund	12,366	29,254
TOTAL Permanent Fund	12,366	29,254
Special Revenue Fund		
10100 Planning, Economic Dev & Concur Mgmt	673,219	734,232
10200 Air Pollution Control & Monitoring	653,326	734,791
10300 Sports, Convention & Tourism Development	8,199,318	10,761,934
10400 Transportation	180,560,192	206,446,075
10700 Emergency 911	5,377,093	5,618,512
10800 Tax Increment District	44,792,721	66,206,098
10900 Kids Hope Alliance	35,577,533	45,219,173
11000 Better Jacksonville Trust Fund	80,759,031	101,657,123
11300 Maintenance, Parks & Recreation	7,664,300	8,256,141
11400 Other Federal, State & Local Grants	1,250,000	1,250,000
11500 General Government	1,905,860	2,498,263
15000 General Government	26,694,303	29,979,140
TOTAL Special Revenue Fund	394,106,896	479,361,482
Capital Project Fund		
32000 General Projects	384,003,207	465,491,284
TOTAL Capital Project Fund	384,003,207	465,491,284
Enterprise Fund		
41000 Public Parking System	4,335,941	4,373,971
42000 Motor Vehicle Inspections	377,412	377,771
43000 Solid Waste	119,192,324	124,386,552
44000 Stormwater Services	42,565,917	44,541,440
45000 Equestrian Center	466,139	571,909
46000 Sports Complex Capital	6,625,000	8,813,620
47000 City Venues	97,273,717	131,073,393
TOTAL Enterprise Fund	270,836,450	314,138,656
Internal Service Fund		
51000 Fleet Management	101,738,787	98,616,392
52000 Copy Center	2,748,941	2,769,847
53000 Information Technology	49,789,073	35,431,503
54000 Public Works - Public Buildings	48,141,039	55,811,819
55000 General Counsel's Office	12,850,689	12,896,319
56100 COJ Self Insurance	53,931,053	61,793,126
56200 COJ Group Health	95,472,171	99,109,981
56300 COJ Insured Programs	13,296,395	15,888,699
57000 Debt Management Funds	478,967,541	464,155,196
TOTAL Internal Service Fund	856,935,689	846,472,882
Trust and Agency Fund		
65100 Pension Trust Fund	20,356,150	19,681,777
TOTAL Trust and Agency Fund	20,356,150	19,681,777
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	3,457,971,304	3,822,882,877

Council Auditor's Office
Mayor's Proposed FY 2022/23 Budget
Summary of Employee Caps by Fund

		FY 21-22 COUNCIL APPROVED	FY 22-23 MAYOR'S PROPOSED	CHANGE FROM FY21
General Funds				
00111	General Fund - GSD	6,425	6,533	108
00113	Special Events	13	13	0
00191	Property Appraiser	113	113	0
00192	Clerk of the Court	36	36	0
00193	Tax Collector	246	254	8
Total General Funds		6,833	6,949	116
Special Revenue Funds				
10101	Concurrency Management System	6	6	0
10201	Air Pollution Tag Fee	5	6	1
10301	Tourist Development Council	1	2	1
10701	9-1-1 Emergency User Fee	5	5	0
10901	Kids Hope Alliance Fund	42	42	0
11301	Huguenot Park	10	10	0
11302	Kathryn A. Hanna Park	17	17	0
11308	Cecil Field Commerce Center	6	6	0
11501	Animal Care & Protective Services Program	1	1	0
15104	Building Inspection	168	174	6
15107	Library Conference Facility Trust	3	3	0
15204	Duval County Teen Court Programs Trust	5	5	0
15213	Court Costs \$65 Fee FS: 939.185	9	9	0
15302	Hazardous Waste Program - SQG	5	5	0
15304	Tree Protection & Related Expenditures	1	1	0
Total Special Revenue Funds		284	292	8
Enterprise Funds				
41102	Public Parking	36	36	0
42101	Motor Vehicle Inspection	5	4	(1)
43101	Solid Waste Disposal	116	116	0
44101	Stormwater Service	53	53	0
Total Enterprise Funds		210	209	(1)
Internal Service Funds				
51101	Fleet Management - Operations	106	98	(8)
51102	Fleet Management - Vehicle Replacement	3	3	0
52101	Copy Center	5	5	0
53101	Information Technologies	120	119	(1)
53102	Radio Communication	10	10	0
54101	Public Building Allocations	61	61	0
55101	Office of General Counsel	73	76	3
56101	Self Insurance	24	24	0
56201	Group Health	9	9	0
56301	Insured Programs	8	8	0
Total Internal Service Funds		419	413	(6)
Trust And Agency Funds				
65101	General Employees Pension	5	5	0
Total Trust And Agency Funds		5	5	0
TOTAL EMPLOYEE CAP FOR ALL FUNDS		7,751	7,868	117

**Council Auditor's Office
Mayor's Proposed FY 2022/23 Budget
Overall Employee Cap Reconciliation**

FY 2021/2022 Council Approved Employee Cap (City-Wide)	7,751	
Net Change in Positions during FY 2021/2022	19 *	
Sub-total FY 2021/2022	7,770	
Positions Added in Mayor's Proposed FY 2022/2023 Budget	117 **	
Positions Eliminated in Mayor's Proposed FY 2022/2023 Budget	(19) ***	
Proposed FY 2022/2023 Employee Cap (City-Wide)	7,868	

Notes:

* The positions added (19) during FY 2021/22 were:

- 16 positions in the Office of the Sheriff (General Fund/GSD) per Ordinance 2021-758-E when the Sheriff's Office assumed responsibility for the Misdemeanor Probation Program in Duval County.
- 2 positions in the Downtown Investment Authority (General Fund/GSD) per Ordinance 2022-372-E to manage the contracts, leases, and repairs associated with the MPS garages within the Northbank CRA and to implement currently funded programs approved in prior CRA budgets which have been delayed due to a lack of staff capacity.
- 1 position in the Office of the Director for the Finance and Administration Department (General Fund/GSD) to oversee the public service grants microgrant program per Ordinance 2022-234-E.

** The positions being added (117) in the proposed budget for FY 2022/23 are:

- 94 positions in Fire and Rescue Department (General Fund/GSD):
 - 40 positions (SAFER grant) will be added to the General Fund/GSD in March 2023
 - 26 positions to staff station #47
 - 26 positions to staff station #76
 - 2 additional positions to staff Emergency Preparedness Watch Desk 24/7
- 8 positions in the Tax Collector Office (Non-General Fund/GSD) for revenue collection as part of the three year plan to address understaffing (last year 15 positions were added).
- 6 positions in Building Inspection (Non-General Fund/GSD) for tree mitigation activity.
- 3 positions in the Office of General Counsel (Non-General Fund/GSD) to provide additional assistance to JEA and the Planning Department.
- 1 position in Air Pollution Tag Fee (Non-General Fund/GSD) - funded by grant before.
- 1 position in the Tourist Development Council (Non-General Fund/GSD) - per Board request.
- 1 real estate manager position in the Downtown Investment Authority (General Fund/GSD).
- 1 manager of accounting services-systems position in the Finance and Administration Department (General Fund/GSD) to assist with training City employees on the City's new financial system.
- 1 forensic investigator position in the Medical Examiner Office (General Fund/GSD) to match the workload.
- 1 city planner position in the Planning Department (General Fund/GSD) to match the workload.

*** The positions being eliminated (19) in the proposed budget for FY 2022/23 are:

- 8 positions in Fleet Management - Operations (Non-General Fund/GSD) - vacancies.
- 6 positions in the Mayor's Office (General Fund/GSD) - vacancies.
- 3 positions in the Parks (General Fund/GSD) - vacancies.
- 1 position in Motor Vehicle Inspection (Non-General Fund/GSD) - vacant.
- 1 position in Information Technologies (Non-General Fund/GSD) - vacant.

**Council Auditor's Office
 Mayor's Proposed FY 2022/23 Budget
 Employee Cap By Department**

General Fund/GSD	FY 21-22 Council Approved	FY 22-23 Mayor's Proposed	Change From FY 21-22
FULL TIME EMPLOYEE POSITIONS			
ADVISORY BOARDS & COMMISSIONS	5	5	0
CITY COUNCIL	84	84	0
COURTS	3	3	0
DOWNTOWN INVESTMENT AUTHORITY	9	12	3
EMPLOYEE SERVICES	42	42	0
FINANCE AND ADMINISTRATION	109	111	2
FIRE AND RESCUE	1,678	1,772	94
HUMAN RIGHTS COMMISSION	7	7	0
MAYOR'S OFFICE	27	21	(6)
MEDICAL EXAMINER	34	35	1
MILITARY AFFAIRS AND VETERANS	14	14	0
NEIGHBORHOODS	210	210	0
OFFICE OF ECONOMIC DEVELOPMENT	13	13	0
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	3	3	0
OFFICE OF GENERAL COUNSEL	1	1	0
OFFICE OF INSPECTOR GENERAL	12	12	0
OFFICE OF THE SHERIFF	3,237	3,253	16
PARKS, RECREATION & COMMUNITY SERVICES	263	260	(3)
PLANNING AND DEVELOPMENT	33	34	1
PUBLIC LIBRARIES	311	311	0
PUBLIC WORKS	298	298	0
SUPERVISOR OF ELECTIONS	32	32	0
TOTAL FULL TIME EMPLOYEE POSITIONS			
GENERAL FUND - GENERAL SERVICES DISTRICT	6,425	6,533	108

Overall Explanation:

Within each department review, employee cap changes will be addressed. However, from an overall standpoint, changes were as follows:

Downtown Investment Authority: one real estate manager position is proposed to be added, and two positions were added during the year per Ordinance 2022-372-E to manage the contracts, leases, and repairs associated with the MPS garages within the Northbank CRA and to implement currently funded programs approved in prior CRA budgets which have been delayed due to a lack of staff capacity.

Finance & Administration: one manager of accounting services-systems position is proposed to be added in the Accounting Division to assist with training City employees on the City's new financial system, and one position was added during the year to oversee the public service grants microgrant program per Ordinance 2022-234-E.

Fire and Rescue: 94 positions are proposed to be added by adding 40 positions to the General Fund/GSD for SAFER grant (March 2023), 26 positions to staff station #47, 26 positions to staff station #76, and 2 more additional positions to staff the Emergency Preparedness Watch Desk 24/7.

Mayor's Office: six vacant positions are proposed to be eliminated.

Medical Examiner: one forensic investigator position is proposed to be added to match the workload.

Office of the Sheriff: 16 positions were added to the Office of the Sheriff during the year per Ordinance 2021-758-E when the Sheriff's Office assumed responsibility for the Misdemeanor Probation Program in Duval County.

Parks, Recreation, and Community Services: three vacant positions are proposed to be eliminated.

Planning and Development: one city planner position is proposed to be added in the Community Planning and Development Division to match the workload.

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2022/23 BUDGET**

	2021/2022 Council Approved	2022/2023 Mayor's Proposed	\$ Change	% Change	
(A) SALARIES	\$ 505,280,273	\$ 553,255,376	\$ 47,975,103	9.49%	(A)
(B) EMPLOYER PROVIDED BENEFITS	\$ 306,982,697	\$ 324,909,175	\$ 17,926,478	5.84%	(B)
SALARIES/ BENEFITS LAPSES	\$ (7,192,276)	\$ (8,845,115)	\$ (1,652,839)	22.98%	
TOTAL PERSONNEL	<u>\$ 805,070,694</u>	<u>\$ 869,319,436</u>	<u>\$ 64,248,742</u>	7.98%	

(A) Overall, salary expenses within the General Fund-GSD is increasing by \$47,975,103, or 9.49%. Regular salaries is increasing by \$41,227,129, overtime is increasing by \$3,879,671, and part time salaries is increasing by \$3,481,358, while terminal leave is decreasing by \$2,694,195.

Regular salaries are increasing by \$41,227,129, primarily due to an increase of \$21,186,116 in the Office of Sheriff, \$14,815,539 in Fire and Rescue, and the remaining \$5,225,474 spread across the remaining departments in the General Fund/GSD. Overall, the increases are mainly attributable to the impact of collective bargaining increases. Since the October 1, 2021, increases were not loaded into the salary line items for the FY 2021/22 Council Approved Budget because collective bargaining agreements had not yet been approved, the percentage impact of the collective bargaining increases in the FY 2022/23 Proposed Budget are as follows:

- a) FOP Police – 8.94% (4.5% on 10/1/21 and 4.25% on 10/1/22)
- b) FOP Corrections – 9.99% (5% on 10/1/21 and 4.75% on 10/1/22)
- c) FOP Judicial Officers – 11.02% (6.75% on 10/1/21 and 4% on 10/1/22)
- d) IAFF – 8.94% (4.5% on 10/1/21 and 4.25% on 10/1/22)
- e) Other Unions and Appointed – 5.58% (3% on 10/1/21 and 2.5% on 10/1/22)

Other regular salary increases were the result of the addition of 94 positions in the Fire and Rescue Department which is mainly due to the 52 positions for the addition of fire stations 47 and 76, 40 positions for SAFER grant positions transitioning to being funded in the General Fund/GSD, and 2 positions to establish the 24/7 Emergency Preparedness Watch Desk. The employee cap in the Office of Sheriff is also increasing by 16 positions as a result of Ordinance 2021-758-E where the Sheriff's Office assumed responsibility for the Misdemeanor Probation Program in Duval County.

The increase of \$3,879,671 in overtime is primarily attributable to the impact of the collective bargaining agreements.

The increase of \$3,481,358 in part time salaries is primarily due to a \$2,725,292 increase in the Supervisor of Elections Office due to an increase in the number of budgeted countywide elections in FY 22/23 compared to FY 21/22. The remaining increase is mainly due to changes in part times salaries as a result of the collective bargaining agreements.

The decrease of \$2,694,195 in terminal leave is mainly attributable to a decrease for the Office of the Sheriff. This is based on anticipated departures from upcoming DROP classes and the current leave balances for those employees.

(B) Overall, employer provided benefits are increasing by \$17,926,478, or 5.84%. In total, defined contribution plan contributions are increasing by \$6,955,573, workers compensation is increasing by \$6,570,888, and FOP/IAFF health and dental costs are increasing by \$4,066,253.

Defined contribution plan contributions are increasing by a combined \$6,955,573 due to employee turnover resulting in more participants, increases in salaries due to collective bargaining agreement salary increases, and additions to employee caps.

Workers Compensation is increasing by \$6,570,888 based on actuary projections mainly in the Office of the Sheriff and Fire and Rescue Department related to regular workers compensation and heart and hypertension.

FOP/IAFF health and dental costs are increasing by \$4,066,253 based an increase in the expected cost as calculated by the actuary for the Jacksonville Police Officers and Fire Fighters Health Insurance Trust.

General Fund/GSD - Summary of Change in Defined Benefit and Defined Contribution Pension Costs					
Pension Plan	FY 2021/22		FY 2022/23		Increase/ (Decrease)
	Rate	Amount	Rate	Amount	
General Employees' Pension Plan - DB	n/a	\$ 20,515,613	n/a	\$ 20,311,998	\$ (203,615)
Corrections Officers' Pension Plan - DB	n/a	\$ 17,592,399	n/a	\$ 17,185,973	\$ (406,426)
Police & Fire Pension Plan - DB	n/a	\$ 157,032,117	n/a	\$ 156,445,465	\$ (586,652)
General Employees' Pension Plan - DC	12.00%	\$ 7,432,930	12.00%	\$ 9,131,818	\$ 1,698,888
Public Safety Pension Plan - DC	25.00%	\$ 17,406,844	25.00%	\$ 22,663,529	\$ 5,256,685
Jacksonville Beach Contribution	n/a	\$ 121,298	n/a	\$ 289,465	\$ 168,167

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2022/23 BUDGET
SALARY AND BENEFITS LAPSE SCHEDULE**

Fund	<u>Department</u>	FY 2021/22 Approved	FY 2022/23 Proposed	Amount Inc/(Dec)	% Inc/ (Dec)
00111	Non-Departmental ¹	\$3,447,459	\$3,886,479	\$439,020	12.7%
00111	Office of the Sheriff ²	\$3,744,817	\$4,958,636	\$1,213,819	32.4%
		\$7,192,276	\$8,845,115	\$1,652,839	23.0%
00113	Special Events	\$10,410	\$10,231	-\$179	-1.7%
00191	Property Appraiser	\$121,778	\$147,429	\$25,651	21.1%
00192	Clerk of The Court	\$27,088	\$37,332	\$10,244	37.8%
00193	Tax Collector	\$279,355	\$286,795	\$7,440	2.7%
10901	Kids Hope Alliance	\$76,275	\$67,576	-\$8,699	-11.4%
11301	Huguenot Park	\$4,949	\$4,770	-\$179	-3.6%
11302	Kathryn A Hanna Park Improvement	\$8,057	\$8,120	\$63	0.8%
11308	Cecil Field Commerce Center	\$2,622	\$3,035	\$413	15.8%
15104	Building Inspection	\$145,732	\$144,354	-\$1,378	-0.9%
15204	Duval County Teen Court Programs	\$3,105	\$3,119	\$14	0.5%
41102	Public Parking	\$29,343	\$38,025	\$8,682	29.6%
42101	Motor Vehicle Inspection	\$5,542	\$2,456	-\$3,086	-55.7%
43101	Solid Waste Disposal	\$136,418	\$199,645	\$63,227	46.3%
51101	Motor Pool	\$251,729	\$262,800	\$11,071	4.4%
53101	Information Technologies	\$238,183	\$290,980	\$52,797	22.2%
53102	Radio Communication	\$7,078	\$8,619	\$1,541	21.8%
54101	Public Building Allocations	\$62,429	\$80,587	\$18,158	29.1%
55101	Office of General Counsel	\$198,709	\$230,126	\$31,417	15.8%
56101	Self Insurance	\$26,090	\$31,113	\$5,023	19.3%
56201	Group Health	\$9,112	\$10,744	\$1,632	17.9%
56301	Insured Programs	\$4,887	\$6,206	\$1,319	27.0%
		\$1,648,891	\$1,874,062	\$225,171	13.7%
		\$8,841,167	\$10,719,177	\$1,878,010	21.2%

Overall Comment - While the amounts above are reflected as negative amounts in the Budget, we are showing them as positive for ease of explanation for the changes. Additionally, the lapse calculations do not include the defined benefit pension amounts or the FOP and IAFF health plans since these are budgeted at the actuarial dollar amount.

¹Non-Departmental GSD Lapse

The personnel lapse is generally applied to the non-departmental area as opposed to the individual departments in the General Services District. Per the Administration, the reason it is applied to non-departmental is to establish a more defined personnel lapse that is based on true historical vacancy rates rather than an arbitrary percentage that forced departments to keep the same positions vacant year after year.

²Office of the Sheriff Lapse

The Sheriff's Office has its own lapse due to the fact that its budget makes up such a large portion of the overall General Fund/GSD budget.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)
SCHEDULE OF REVENUES**

	FY 21/22 COUNCIL APPROVED	FY 22/23 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
NON-DEPARTMENTAL REVENUES*					
Ad Valorem Taxes	\$ 838,978,268	\$ 945,249,142	\$ 106,270,874	12.7%	1
Distributions To Tax Increment Districts	(42,980,045)	(50,288,238)	(7,308,193)	17.0%	
NET AD VALOREM TAXES	\$ 795,998,223	\$ 894,960,904	\$ 98,962,681	12.4%	
Charges for Services	13,184,338	13,184,338	-	0.0%	2
Contribution From Other Local Units (see next page)	136,504,436	134,430,496	(2,073,940)	(1.5%)	3
Debt Funding: Debt Management Fund	562,500	-	(562,500)	(100.0%)	4
Fines and Forfeits	815,821	895,973	80,152	9.8%	5
Franchise Fees	41,391,762	43,719,279	2,327,517	5.6%	6
Intergovernmental Revenue	68,000	23,000	(45,000)	(66.2%)	7
Investment Pool / Interest Earnings	2,230,000	4,995,000	2,765,000	124.0%	8
Miscellaneous Revenue	3,135,268	3,069,942	(65,326)	(2.1%)	9
Local Business Taxes	6,657,818	6,859,136	201,318	3.0%	10
Local Communication Services Tax	28,786,566	28,819,442	32,876	0.1%	11
Local Fuel Tax - Ninth Cent (1 Cent)	1,194,786	1,250,010	55,224	4.6%	12
State Shared Revenue (see next page)	192,148,322	215,581,119	23,432,797	12.2%	13
Transfers From Fund Balance	5,450,958	-	(5,450,958)	(100.0%)	14
Transfers In (see next page)	18,044,979	21,410,329	3,365,350	18.6%	15
Utility Service Tax	97,767,863	98,296,932	529,069	0.5%	16
TOTAL NON-DEPARTMENTAL REVENUES	\$1,343,941,640	\$1,467,495,900	\$ 123,554,260	9.2%	
DEPARTMENTAL REVENUES**					
Advisory Boards And Commissions	126,600	281,600	155,000	122.4%	
City Council	330,150	338,249	8,099	2.5%	
Courts	433,334	-	(433,334)	(100.0%)	
Downtown Investment Authority	8,500	9,500	1,000	11.8%	
Employee Services	1,500	1,500	-	0.0%	
Finance and Administration	80,212	80,112	(100)	(0.1%)	
Fire and Rescue	41,658,947	46,394,909	4,735,962	11.4%	
Jacksonville Human Rights Commission	39,100	39,200	100	0.3%	
Medical Examiner	2,174,290	2,299,504	125,214	5.8%	
Neighborhoods	1,921,872	1,980,612	58,740	3.1%	
Office of Economic Development	130	10	(120)	(92.3%)	
Office of Ethics	53,500	53,500	-	0.0%	
Office of the Inspector General	145,001	145,001	-	0.0%	
Office of the Sheriff	17,153,884	20,971,025	3,817,141	22.3%	
Parks, Recreation & Community Services	865,600	909,075	43,475	5.0%	
Planning and Development	1,273,800	1,655,800	382,000	30.0%	
Public Library	232,750	232,750	-	0.0%	
Public Works	6,374,197	6,792,355	418,158	6.6%	
Supervisor of Elections	20,000	45,000	25,000	125.0%	
TOTAL DEPARTMENTAL REVENUES	\$ 72,893,367	\$ 82,229,702	\$ 9,336,335	12.8%	
	\$1,416,835,007	\$1,549,725,602	\$ 132,890,595	9.4%	

* These items will not be discussed again.

** These items will be discussed in further detail during the individual departmental budgets.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)
VARIOUS REVENUE DETAIL**

	FY 21/22 COUNCIL APPROVED	FY 22/23 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	% CHANGE	FOOT NOTE
TRANSFERS IN					
Transfer From Downtown Northbank CRA Trust	2,500	2,500	-	0.0%	
Transfer From Downtown Southbank CRA Trust	2,500	2,500	-	0.0%	
Transfer From Jacksonville International Airport CRA Trust	2,500	2,500	-	0.0%	
Transfer From King Soutel Crossing CRA Trust	2,500	2,500	-	0.0%	
Transfer From Arlington CRA Trust	2,500	2,500	-	0.0%	
Transfer From Community Development	128,404	128,404	-	0.0%	17
Transfer From Solid Waste Disposal	15,583,586	18,945,867	3,362,281	21.6%	18
Transfer From Public Building Allocations	2,320,489	2,323,558	3,069	0.1%	19
TOTAL TRANSFER IN	\$ 18,044,979	\$ 21,410,329	\$ 3,365,350	18.6%	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
Contribution From JEA - Electric	94,545,651	95,491,107	\$ 945,456	1.0%	20
Contribution From JEA - Water & Sewer	26,666,722	26,933,389	266,667	1.0%	20
Contribution From Independent Agencies	15,292,063	12,006,000	(3,286,063)	(21.5%)	21
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	\$ 136,504,436	\$ 134,430,496	\$ (2,073,940)	(1.5%)	
STATE SHARED REVENUE DETAIL					
Cigarette Tax - County	300,950	306,274	5,324	1.8%	
Fuel Tax - Constitutional (2 Cent)	4,863,858	4,508,448	(355,410)	(7.3%)	22
Fuel Tax - County Tax (1 Cent)	3,997,133	4,295,302	298,169	7.5%	23
Fuel Tax - Municipal (1 Cent)	7,688,774	7,869,847	181,073	2.4%	24
Fuel Tax - Special Fuel and Motor Fuel Use Tax	4,150	4,500	350	8.4%	
Fuel Tax - Refund - Motor Fuel Use Tax - County	10,000	5,000	(5,000)	(50.0%)	
Fuel Tax - Refund - Motor Fuel Use Tax - Municipal	10,000	50,000	40,000	400.0%	
Licenses - Alcoholic Beverage	820,970	838,381	17,411	2.1%	
Licenses - Insurance Agents	266,674	272,329	5,655	2.1%	
Licenses - Mobile Home	235,325	240,632	5,307	2.3%	
Sales Tax - County Revenue Sharing Program - Population	6,124,498	6,342,355	217,857	3.6%	25
Sales Tax - County Revenue Sharing Program	27,967,931	33,353,003	5,385,072	19.3%	26
Sales Tax - Municipal Revenue Sharing Program	28,579,030	31,116,268	2,537,238	8.9%	27
Sales Tax - Local Government 1/2 Cent	111,279,029	126,378,780	15,099,751	13.6%	28
TOTAL STATE SHARED REVENUE	\$ 192,148,322	\$ 215,581,119	\$ 23,432,797	12.2%	

COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)
REVENUE FOOTNOTES AND RECOMMENDATIONS

FOOTNOTES:

- 1 - The Mayor's proposed budget includes the proposed rates of 11.3169 mills for Jacksonville, 8.0262 for the Beaches, and 9.526 for Baldwin (a decrease of 1/8 of a mill for Jacksonville and corresponding decreases for the Beaches and Baldwin in accordance with interlocal agreements). These rates will generate an estimated \$945,249,142 in Ad Valorem Taxes (prior to distribution to the Tax Increment Districts).
- 2 - Charges for Services represents the indirect cost recovery which is an allocated charge to funds for administrative services and overhead costs housed in the General Fund/General Services District. The proposed budget is based on the current year due to timing constraints. The Administration plans to factor any amounts overcharged (if any) during FY 2022/23 into the FY 2023/24 budget's calculations.
- 3 - A breakdown of Contributions From Other Local Units can be seen on the Various Revenue Detail page.
- 4 - For FY 2021/22, \$562,500 was budgeted for debt proceeds for the Lifeguard Station at Atlantic Beach.
- 5 - The City receives 50.8% of Civil Traffic Citations, of which 70% go to the General Fund/General Services District and 30% go to the Police and Fire Pension Fund. The increase is to align with the actuals.
- 6 - Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric, and gas.
- 7 - This mainly represents a payment in lieu of taxes of from the Department of the Interior. The decrease is due to the City paying off the Build America Bonds (BABs) and no longer receiving an interest rebate on them.
- 8 - The proposed budget includes approximately \$5 million of interest earnings based on the Treasury Division's projections. The increase is due to an expected interest rate increasing from 0.75% to 1.28%.
- 9 - Miscellaneous revenue consists primarily of fees received for the inmate pay-telephone system and payphones residing on City property, the Hyatt (formerly Adam's Mark) hotel 1% surcharge, indirect costs recovered from grant subfunds, and miscellaneous services and charges. The decrease is mostly due to revenues of \$475,000 in the current fiscal year being the last in a series of settlement payments. Also, there is a decrease of \$110,000 due to no revenues from sale of used assets being budgeted for FY 2022/23 which was caused by issues with the way these revenues are recorded in the new system (**see Recommendation 1**). Those decreases are offset by an increase of \$259,852 in expected revenues from inmate pay-telephone system and payphones and an increase of \$180,000 due to a new contract signed with ASM Global (Ordinance 2022-321-E).
- 10 - The Local Business Taxes are those fees paid by businesses that are located in Duval County.
- 11 - This represents the local portion of the Communication Service Tax imposed on each sale of communication services. This revenue is being increased to be better aligned with current revenue.

- 12 - This is "ninth-cent fuel tax" imposed by the county ("local option") on diesel fuel pursuant to F.S. 206.41. Duval County began imposing this tax on motor fuel (gasoline) on January 1, 2022. However, the revenue is recorded in another fund (10405) and split 50/50 with JTA.
- 13 - A breakdown of State-Shared Revenues can be seen on the Various Revenue Detail Page.
- 14 - There is no transfer from fund balance proposed for FY 2022/23.
- 15 - A breakdown of Transfers In can be seen on the Various Revenue Detail Page.
- 16 - This represents public service tax on purchase of electricity, gas, and water of 10% as allowed by Florida Statute 116.231. Vast majority of those taxes is derived from sale of electricity and water.
- 17 - This represents a transfer of grant funding from the Community Development Block Grant (Fund 11101) to the General Fund/General Services District to partially offset the costs of the Independent Living Program, which is part of the Parks, Recreation and Community Services Department within the General Fund/General Services District.
- 18 - The \$18,945,867 represents the current operating loan as of 9/30/22 of \$17,340,267 plus the payback of \$1,605,600 on the \$9 million loan from the General Fund/GSD to the Solid Waste Division (Ordinance 2018-458-E). Since FY 2017/18, an operating loan has been budgeted for the Solid Waste Fund from the General Fund/General Services District every year as shown below. The loan to Solid Waste from the General Fund/GSD includes the amount needed to repay the previous year plus any additional funding needed to balance the Solid Waste Fund that year.

FY 2017/18 - \$3,058,842

FY 2018/19 - \$5,538,779

FY 2019/20 - \$0 (\$4,162,443 was adjusted through FY 2019/20 recapture process)

FY 2020/21 - \$992,581 (\$5,427,759 was adjusted through FY 2020/21 recapture process)

FY 2021/22 - \$7,750,065

FY 2022/23 - \$10,867,047

Ordinance 2018-458-E Loan - \$6,750,000

Total owed to General Fund/GSD from Solid Waste on 9/30/2023 - \$34,957,314.

- 19 - This represents a transfer from Public Buildings (S/F 54101) to pay the debt service costs of the Ed Ball and the Jake Godbold buildings, which must be paid from the General Fund/General Services District since that is where the assets are recorded.
- 20 - The budgeted contribution from JEA Electric and Water & Sewer reflects the revised calculation for the annual contribution to the City pursuant to Ordinance 2018-747-E, which is based on a percentage of JEA's sales with a guaranteed minimum. The amount included in the budget represents the minimum contribution. This is the last year of the current agreement.
- 21 - This represents a payment from JPA related to the funds the City advanced for the JPA Dredging Project. The decrease is due to a reduction in debt service.
- 22 - This is 50% of the "Constitutional Fuel Tax (2 Cents) per gallon authorized by F.S. 206.41(1)(a). The distribution is based on three components: 1/4 is based on county area of total state area, 1/4 is based on county population of state population, and 1/2 is based on collections within the county of state collections in the previous year. Currently, 50% of the proceeds is passed to JTA per the interlocal agreement. The other 50% is kept by the City.

- 23 - This is the "County Fuel Tax" and represents an additional tax of 1 cent per gallon authorized by F.S. 206.41(1)(b). This allocation method follows the same as the "Constitutional Fuel Tax".
- 24 - This is the "Municipal Fuel Tax" and represents an additional tax of 1 cent per gallon authorized by F.S. 206.41(1)(c). This is distributed through the Municipal Revenue Sharing Program, which combines this 1 cent fuel tax and 1.3653 percent of net sales and use tax. The City splits the portion of the Municipal Revenue Sharing Program back out into the fuel and sales and use tax allocating 79.9% of this distribution to Sales Tax - Municipal Revenue Sharing and 20.1% to this line item as projected by the State. This split varies year to year. The City receives its overall distribution from the state based on factors including population, collections derived from the municipality, and the municipalities relative ability to raise taxes. **See Recommendation 2.**
- 25 - This represents the \$6.24 per resident the City receives pursuant to F.S. 218.23(2) from the County Revenue Sharing Program. This revenue stream only goes to Duval County.
- 26 - This represents a distribution from the Sales Tax County Revenue Sharing Program based on the net sales and use tax collection. The Trust receives 2.0810 percent of net sales and use tax collections in the State. Funds are then distributed to counties based on the county population, unincorporated population, and sales tax collection factors. The increase is to align with expected revenues as projected by the State of Florida.
- 27 - This represents a distribution from the Municipal Revenue Sharing Fund for the net sales and use tax collections. See Note 24 above for above where the Municipal Fuel Tax was described. This one is distributed in the same method but is funded by 1.3653 percent of net sales and use tax collections. The increase is to align with expected revenues as projected by the State of Florida.
- 28 - This is the distribution from the Local Government Half-Cent Sales Tax Program. This is funded by 8.8744 percent of net sales and use tax. That means it is actually worth a little more than a half-cent. However, part of this revenue is distributed to the Beaches and Baldwin. The increase is to align with expected revenues as projected by the Budget Office. **See Recommendation 3.**

RECOMMENDATIONS:

- 1 - We recommend an increase of \$110,000 in miscellaneous revenues to match the current budget for the sale of used assets. This revenue was removed from the proposed budget due to not being recorded in the new financial system. This issue appears to have been corrected. This will have a positive impact to Special Council Contingency of \$110,000.
- 2 - We recommend an increase of \$450,000 in Fuel Tax - Municipal (1 Cent) revenues to align with the actual revenues based on the latest distribution data from the State. This will have a positive impact to Special Council Contingency of \$450,000.
- 3 - We recommend an increase of \$2,100,000 in Sales Tax - Local Government 1/2 Cent revenues to align with the actual revenues based on the latest collections. This would bring the budget to be in line with projections for the current year. This will have a positive impact to Special Council Contingency of \$2,100,000.

The total impact of these three recommendations is a positive \$2,660,000 to Special Council Contingency.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
SCHEDULE OF EXPENDITURES**

	FY 21-22 MAYOR'S APPROVED	FY 22-23 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	CHANGE (%)
DEPARTMENTAL EXPENSES*				
ADVISORY BOARDS & COMMISSIONS	\$ 542,090	\$ 550,822	\$ 8,732	1.61%
CITY COUNCIL	13,070,893	13,018,751	(52,142)	-0.40%
COURTS	5,054,275	5,871,371	817,096	16.17%
DOWNTOWN INVESTMENT AUTHORITY	1,046,324	1,100,941	54,617	5.22%
EMPLOYEE SERVICES	7,329,313	7,905,097	575,784	7.86%
FINANCE AND ADMINISTRATION	23,711,282	24,072,910	361,628	1.53%
FIRE AND RESCUE	314,217,385	343,609,034	29,391,649	9.35%
HEALTH ADMINISTRATOR	1,189,710	1,681,984	492,274	41.38%
JACKSONVILLE HUMAN RIGHTS COMMISSION	845,120	785,569	(59,551)	-7.05%
MEDICAL EXAMINER	5,746,959	6,619,373	872,414	15.18%
MILITARY AFFAIRS AND VETERANS	1,340,268	1,464,158	123,890	9.24%
NEIGHBORHOODS	22,076,483	22,768,245	691,762	3.13%
OFFICE OF ECONOMIC DEVELOPMENT	1,813,306	1,806,622	(6,684)	-0.37%
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	588,831	630,401	41,570	7.06%
OFFICE OF GENERAL COUNSEL	164,553	157,569	(6,984)	-4.24%
OFFICE OF STATE ATTORNEY	2,284,636	2,924,776	640,140	28.02%
OFFICE OF THE INSPECTOR GENERAL	1,383,162	1,535,678	152,516	11.03%
OFFICE OF THE MAYOR	4,619,040	4,143,601	(475,439)	-10.29%
OFFICE OF THE SHERIFF	502,134,187	539,654,544	37,520,357	7.47%
PARKS, RECREATION & COMMUNITY SVCS	49,515,306	52,924,262	3,408,956	6.88%
PLANNING AND DEVELOPMENT	4,759,697	5,086,301	326,604	6.86%
PUBLIC DEFENDER	2,378,019	2,507,073	129,054	5.43%
PUBLIC LIBRARIES	36,156,442	40,479,881	4,323,439	11.96%
PUBLIC WORKS	50,329,760	56,826,405	6,496,645	12.91%
SUPERVISOR OF ELECTIONS	9,352,979	11,947,006	2,594,027	27.73%
TOTAL DEPARTMENTAL EXPENSES	\$ 1,061,650,020	\$ 1,150,072,374	\$ 88,422,354	8.33%
NON-DEPARTMENTAL EXPENSES**				
CITYWIDE ACTIVITIES	\$ 129,666,801	\$ 129,654,146	\$ (12,655)	-0.01%
CONTINGENCIES	41,170,005	32,482,564	(8,687,441)	-21.10%
INTER-LOCAL AGREEMENTS	2,615,791	2,576,996	(38,795)	-1.48%
SUBFUND LEVEL ACTIVITIES	24,334,764	20,814,698	(3,520,066)	-14.47%
DEBT SERVICE TRANSFERS - FISCAL AGENT	4,000	5,000	1,000	25.00%
DEBT SERVICE TRANSFERS - INTEREST	16,047,305	15,372,252	(675,053)	-4.21%
DEBT SERVICE TRANSFERS - PRINCIPAL	22,755,703	23,849,987	1,094,284	4.81%
TRANSFER OUT TO OTHER FUNDS	118,590,618	174,897,585	56,306,967	47.48%
TOTAL NON-DEPARTMENTAL EXPENSES	\$ 355,184,987	\$ 399,653,228	\$ 44,468,241	12.52%
TOTAL GENERAL FUND - GSD EXPENSES	\$ 1,416,835,007	\$ 1,549,725,602	\$ 132,890,595	9.38%

* - Departmental expenses will be discussed within the departmental budgets.

** - Breakdown of each category of non-departmental expenses can be seen in the pages that follow.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 21-22 MAYOR'S APPROVED	FY 22-23 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
CITYWIDE ACTIVITIES					
* 415 LIMIT PENSION COST	\$ 41,927	\$ 36,000	\$ (5,927)	-14.14%	1
AGAPE COMMUNITY HEALTH CENTER	160,000	153,603	(6,397)	-4.00%	
* ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	
* ANNUAL INDEPENDENT AUDIT	329,750	337,250	7,500	2.27%	
ART IN PUBLIC PLACES	10,107	11,606	1,499	14.83%	2
* ASM - GATOR BOWL GAME	425,000	437,750	12,750	3.00%	
BUSINESS IMPROVEMENT DISTRICT-DOWNTOWN VISION	661,898	657,284	(4,614)	-0.70%	
CIP DEBT SERVICE REPAYMENT	39,343,016	42,605,999	3,262,983	8.29%	3
CONSTITUTIONAL GAS TAX TO FISCAL AGENT	4,863,858	4,508,448	(355,410)	-7.31%	4
DEBT SERVICE - ATLANTIC BEACH LIFEGUARD STATION	562,500	56,250	(506,250)	-90.00%	5
DEBT SERVICE - ED BALL BUILDING	652,081	656,146	4,065	0.62%	
DEBT SERVICE - HAVERTY BUILDING	1,668,408	1,667,412	(996)	-0.06%	
DEBT SERVICE - RACE TRACK ROAD ST. JOHNS COUNTY	-	124,000	124,000	NA	6
* DUN AND BRADSTREET EMPLOYMENT CREATION INCENTIVE	-	112,500	112,500	NA	7
* DUN AND BRADSTREET HEADQUARTERS RETENTION GRANT	600,000	600,000	-	0.00%	
* DUN AND BRADSTREET RELOCATION GRANT	2,400,000	2,000,000	(400,000)	-16.67%	8
* ECONOMIC GRANT PROGRAM	7,955,000	7,112,000	(843,000)	-10.60%	9
FARM SHARE	1,100,000	-	(1,100,000)	-100.00%	10
FEEDING NORTHEAST FLORIDA	1,000,000	-	(1,000,000)	-100.00%	10
* FILING FEE LOCAL ORD. - PUBLIC DEFENDER F.S. 27.54	14,000	14,000	-	0.00%	
* FILING FEE LOCAL ORD. - STATE ATTORNEY F.S. 27.34	52,000	52,000	-	0.00%	
FIRE WATCH	100,000	-	(100,000)	-100.00%	10
FIRST COAST CRIME STOPPERS	150,000	-	(150,000)	-100.00%	10
* FLORIDA / FLORIDA STATE BASEBALL	1	40,000	39,999	3999900.00%	11
FLORIDA BLACK EXPO	25,000	-	(25,000)	-100.00%	10
FLORIDA RECOVERY SCHOOL	100,000	-	(100,000)	-100.00%	10
FRIENDS OF BRENTWOOD	25,000	-	(25,000)	-100.00%	10
GOODWILL	225,000	-	(225,000)	-100.00%	10
GROUNDWORK JACKSONVILLE	50,000	-	(50,000)	-100.00%	10
JACKSONVILLE UNIVERSITY - LAW SCHOOL	-	1,250,000	1,250,000	NA	12
* JAXPORT - RIVER GAUGES - WATER TRANSPORTATION SYSTEMS	160,921	164,140	3,219	2.00%	
JUMP START PROGRAM	25,000	-	(25,000)	-100.00%	10
* JUVENILE JUSTICE	4,262,493	4,885,997	623,504	14.63%	13
* LICENSE AGREEMENTS AND FEES	20,618	48,000	27,382	132.81%	14
* LOBBYIST FEES	120,000	120,000	-	0.00%	
LOCAL INITIATIVES	1,000,000	-	(1,000,000)	-100.00%	10
M.A.D. D.A.D.S	15,000	-	(15,000)	-100.00%	10
* MANATEE STUDY	90,000	90,000	-	0.00%	
MAYORS CURE VIOLENCE PROGRAM	2,730,000	3,530,000	800,000	29.30%	15
* MEDICAID PROGRAM F.S. 409.915	15,776,000	15,187,000	(589,000)	-3.73%	16
* MUNICIPAL DUES & AFFILIATION	14,960	14,960	-	0.00%	17
* MUNICIPAL DUES/AFFILIATION SEC 10.109	223,481	213,532	(9,949)	-4.45%	17
NEW TOWN SUCCESS ZONE	161,300	-	(161,300)	-100.00%	10
* NON DEPARTMENTAL INTERNAL SERVICE ALLOCATIONS	964,707	954,647	(10,060)	-1.04%	
* NORTHEAST FLORIDA REGIONAL COUNCIL (NEFRC)	390,673	390,673	-	0.00%	
* NORTH FLORIDA TPO (TRANSPORTATION PLANNING ORG.)	245,520	254,202	8,682	3.54%	
OPERATION NEW HOPE	600,000	-	(600,000)	-100.00%	10
OPIOID EPIDEMIC PROGRAM	1,128,348	1,000,000	(128,348)	-11.37%	18
PRISONERS OF CHRIST	400,000	-	(400,000)	-100.00%	10
PSG - CULTURAL COUNCIL	3,932,579	5,250,000	1,317,421	33.50%	19
* PUBLIC SAFETY DC PLAN ADMINISTRATION	1	1	-	0.00%	
* QUALIFIED TARGET INDUSTRIES GRANTS	456,563	500,363	43,800	9.59%	20
* REFUND - TAXES OVERPAID/ERROR/CONTROVERSY	5,000	5,000	-	0.00%	
* SHANDS JAX MEDICAL CENTER CONTRIBUTION	30,275,594	30,275,594	-	0.00%	21
STORMWATER 501C3/LOW INCOME SUBSIDY	1,606,942	1,621,549	14,607	0.91%	22
SULZBACHER CENTER	270,000	270,000	-	0.00%	
* TARGETED INDUSTRY PROGRAM	-	138,750	138,750	NA	23
* TAX DEED PURCHASES	200,000	200,000	-	0.00%	
* TRANSITIONAL GOVERNMENT - MAYORAL	-	75,000	75,000	NA	24
UNITED WAY 211	150,000	150,000	-	0.00%	
* VACANCY POOL FTES - ADMINISTRATION	1	1	-	0.00%	25
VIOLENCE AND ANXIETY - PSA	100,000	-	(100,000)	-100.00%	10
VOLUNTEERS IN MEDICINE	144,065	200,000	55,935	38.83%	26
* ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
TOTAL CITYWIDE ACTIVITIES	\$129,666,801	\$129,654,146	\$ (12,655)	-0.01%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 21-22 MAYOR'S APPROVED	FY 22-23 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
CONTINGENCIES					
ASM - GATOR BOWL GAME	\$ 500,000	\$ -	\$ (500,000)	-100.00%	27
BOYS AND GIRLS CLUB	100,000	-	(100,000)	-100.00%	10
CLARA WHITE	100,000	-	(100,000)	-100.00%	10
COLLECTIVE BARGAINING	15,000,000	-	(15,000,000)	-100.00%	28
CONTINUATION GRANT MATCH(B1-B)	3,612,199	1,675,425	(1,936,774)	-53.62%	29
* EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	-	0.00%	
* EXECUTIVE OP CONTINGENCY - MAYOR	100,000	100,000	-	0.00%	
F.I.N.D GRANT MATCH	2,130,000	2,070,000	(60,000)	-2.82%	30
FEDERAL MATCHING GRANT	810,306	850,000	39,694	4.90%	31
HEALTH SERVICES (JSO)	14,970,420	17,937,139	2,966,719	19.82%	32
READ USA	100,000	-	(100,000)	-100.00%	10
SPECIAL COUNCIL RESERVE - ACTIVITY	-	3,000,000	3,000,000	NA	33
* SPECIAL COUNCIL CONTINGENCY - JAX CHAMBER	500,000	750,000	250,000	50.00%	34
SPECIAL COUNCIL CONTINGENCY - PSG	\$ 3,147,080	\$ 6,000,000	\$ 2,852,920	90.65%	35
TOTAL CONTINGENCIES	\$ 41,170,005	\$ 32,482,564	\$ (8,687,441)	-21.10%	
INTER-LOCAL AGREEMENTS					
* ATLANTIC BEACH - CAPITAL ONLY	\$ 9,000	\$ 9,000	\$ -	0.00%	
* ATLANTIC BCH LIFEGUARD/BEACH CLEAN-UP	258,035	265,776	7,741	3.00%	
* ATLANTIC AND NEPTUNE BEACH FIRE SERVICE	323,487	333,192	9,705	3.00%	
* BEACHES AND BALDWIN - SOLID WASTE DISPOSAL CHARGES	900,000	810,000	(90,000)	-10.00%	
* JACKSONVILLE BEACH LIFEGUARD/BEACH CLEAN-UP	826,324	851,114	24,790	3.00%	
* NEPTUNE BEACH INTERLOCAL AGREEMENT	298,945	307,914	8,969	3.00%	
TOTAL INTER-LOCAL AGREEMENTS	\$ 2,615,791	\$ 2,576,996	\$ (38,795)	-1.48%	
SUBFUND LEVEL ACTIVITY					
JPA - CONTRIBUTIONS TO	\$ 26,226,304	\$ 23,013,961	\$ (3,212,343)	-12.25%	36
JTA - CONTRIBUTIONS TO	1,525,919	1,657,216	131,297	8.60%	37
* PROPERTY LEASE W/ WJCT - JAZZ FESTIVAL	30,000	30,000	-	0.00%	
SALARY & BENEFIT LAPSE	(3,447,459)	(3,886,479)	(439,020)	12.73%	38
TOTAL SUBFUND LEVEL ACTIVITY	\$ 24,334,764	\$ 20,814,698	\$ (3,520,066)	-14.47%	
DEBT SERVICE TRANSFERS - FISCAL AGENT **					
TRF FR 00111 GF TO 21125 - FISCAL AGENT FEES	\$ 1,000	\$ 1,000	\$ -	0.00%	
TRF FR 00111 GF TO 21126 - FISCAL AGENT FEES	1,000	1,000	-	0.00%	
TRF FR 00111 GF TO 21127 - FISCAL AGENT FEES	1,000	2,000	1,000	100.00%	
TRF FR 00111 GF TO 21128 - FISCAL AGENT FEES	1,000	1,000	-	0.00%	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	\$ 4,000	\$ 5,000	\$ 1,000	25.00%	
DEBT SERVICE TRANSFERS - INTEREST **					
TRF FR 00111 GF TO 21122-08A&B CAPITAL PROJECT BONDS	\$ 3,479,344	\$ 3,280,822	\$ (198,522)	-5.71%	
TRF FR 00111 GF TO 21123-09 AB&C ETR	1,027,111	968,881	(58,230)	-5.67%	
TRF FR 00111 GF TO 21125-COURTHOUSE DEBT	528,675	528,675	-	0.00%	
TRF FR 00111 GF TO 21126-COURTHOUSE DEBT	634,621	627,921	(6,700)	-1.06%	
TRF FR 00111 GF TO 21127-2012C SPEC REV	4,495,913	4,442,893	(53,020)	-1.18%	
TRF FR 00111 GF TO 21128-2012D SPEC REV	115,271	55,869	(59,402)	-51.53%	
TRF FR 00111 GF TO 21130 2013A SPEC (INT)	1,374,792	1,374,792	-	0.00%	
TRF FR 00111 GF TO 21131 2014 SPEC REV	2,257,653	2,103,268	(154,385)	-6.84%	
TRF FR 00111 GF TO 21132 2016A SPEC REV	2,039,192	1,900,546	(138,646)	-6.80%	
TRF FR 00111 GF TO 45103 EQUESTRIAN - OTHER REV DEBT SVC	94,733	88,585	(6,148)	-6.49%	
TOTAL DEBT SERVICE TRANSFERS - INTEREST	\$ 16,047,305	\$ 15,372,252	\$ (675,053)	-4.21%	
DEBT SERVICE TRANSFERS - PRINCIPAL **					
TRF FR 00111 GF TO 21122-08A&B CAPITAL PROJECT BONDS	\$ 3,960,300	\$ 4,160,700	\$ 200,400	5.06%	
TRF FR 00111 GF TO 21123-09 AB&C ETR	1,160,000	1,235,000	75,000	6.47%	
TRF FR 00111 GF TO 21126-COURTHOUSE DEBT	1,357,080	1,362,360	5,280	0.39%	
TRF FR 00111 GF TO 21127-2012C SPEC REV	9,125,000	9,577,000	452,000	4.95%	
TRF FR 00111 GF TO 21128-2012D SPEC REV	1,185,000	1,245,000	60,000	5.06%	
TRF FR 00111 GF TO 21131 2014 SPEC REV	3,080,000	3,234,000	154,000	5.00%	
TRF FR 00111 GF TO 21132 2016A SPEC REV	2,765,623	2,907,627	142,004	5.13%	
TRF FR 00111 GF TO 45103 EQUESTRIAN - OTHER REV DEBT SVC	122,700	128,300	5,600	4.56%	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	\$ 22,755,703	\$ 23,849,987	\$ 1,094,284	4.81%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 21-22 MAYOR'S APPROVED	FY 22-23 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
TRANSFER OUT TO OTHER FUNDS					
GEN FUND-GSD TRANSFER TO FY 2022/23 AUTHORIZED CAPITAL PROJECTS	\$ -	\$ 15,000,000	\$ 15,000,000		NA
GEN FUND-GSD TRANSFER TO ANIMAL CARE AND PROTECTIVE SERVICES	-	221,378	221,378		NA
GEN FUND-GSD TRANSFER TO ART IN PUBLIC PLACES TRUST	318,668	217,500	(101,168)	-31.75%	
GEN FUND-GSD TRANSFER TO BEACH EROSION - LOCAL	1,250,000	1,250,000	-	0.00%	
GEN FUND-GSD TRANSFER TO BOARD OF LIBRARY TRUSTEES TRUST	-	36,000	36,000		NA
GEN FUND-GSD TRANSFER TO CECIL COMMERCE CENTER	1,287,712	1,313,736	26,024	2.02%	
GEN FUND-GSD TRANSFER TO CITY VENUES	22,707,521	21,400,200	(1,307,321)	-5.76%	
GEN FUND-GSD TRANSFER TO COURT COSTS \$65 FEE FS: 939 185	-	660,343	660,343		NA
GEN FUND-GSD TRANSFER TO DERELICT VESSEL REMOVAL	200,000	-	(200,000)	-100.00%	
GEN FUND-GSD TRANSFER TO EMERGENCY RESERVE	-	26,800,758	26,800,758		NA
GEN FUND-GSD TRANSFER TO EQUESTRIAN CENTER	255,147	335,128	79,981	31.35%	
GEN FUND-GSD TRANSFER TO GENERAL TRUST & AGENCY 11526	100,000	-	(100,000)	-100.00%	
GEN FUND-GSD TRANSFER TO GENERAL TRUST & AGENCY 11528	-	200,000	200,000		NA
GEN FUND-GSD TRANSFER TO GROUP HEALTH	3,000,000	-	(3,000,000)	-100.00%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	120,206	241,096	120,890	100.57%	
GEN FUND-GSD TRANSFER TO KHA OPERATIONS	35,250,495	44,601,284	9,350,789	26.53%	
GEN FUND-GSD TRANSFER TO LIBRARY CONFERENCE FACILITY TRUST	-	178,721	178,721		NA
GEN FUND-GSD TRANSFER TO PROPERTY APPRAISER	11,431,833	11,663,253	231,420	2.02%	
GEN FUND-GSD TRANSFER TO PUBLIC PARKING	400,000	-	(400,000)	-100.00%	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	9,426,652	9,982,981	556,329	5.90%	
GEN FUND-GSD TRANSFER TO SOLID WASTE DISPOSAL	22,768,026	28,207,314	5,439,288	23.89%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	10,019,358	12,483,183	2,463,825	24.59%	
GEN FUND-GSD TRANSFER TO TEEN COURT	55,000	104,710	49,710	90.38%	
TOTAL TRANSFERS TO/FROM	\$118,590,618	\$174,897,585	\$56,306,967	47.48%	
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$355,184,987	\$399,653,228	\$44,468,241	12.52%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS

- 1 The City is required to pay to eligible payees of the Retirement System certain benefits that exceed, and otherwise would be reduced by, the limitations on benefits imposed by Section 415(b) of the Internal Revenue Code pursuant to Section 120.401 of the Municipal Code. The decrease is to align with estimated benefits expected to be paid in FY 2022/23.
- 2 This amount is for the insurance and repairs/maintenance related to the art in public places activity.
- 3 The increase of \$3,262,983 in the CIP debt service repayment is due to an increase of \$4,846,856 in principal payments which is partially offset by a decrease of \$1,583,873 in interest.
- 4 This amount represents 50% of the Surplus Gas Tax Revenues that are transferred to the fiscal agent based on the interlocal agreement with JTA.
- 5 This amount is the debt principal and interest payment associated with the construction and remodeling of the Atlantic Beach lifeguard station. The FY 2021/22 amount was the capital cost.
- 6 This amount is the debt principal and interest payment associated with the portion of the widening Race Track Rd that is in St. Johns County.
- 7 Per Resolution 2021-346-A, the City will provide an employee creation grant to Dun and Bradstreet, Inc. in the maximum amount of \$3,000,000 and paid based on the number of new jobs created.
- 8 Per Resolution 2021-346-A, this is for a relocation grant to move the Dun and Bradstreet Inc. headquarters to Jacksonville. The grant totals \$6,000,000 and is to be paid in three installments. This is the second installment.
- 9 The contractual payments for economic grant program incentives are listed below:

Company name	FY 2021/22 Approved Budget	FY 2022/23 Proposed Budget
Amazon 2	\$ 630,000	\$ 667,000
Anheuser Busch Co.	\$ 1,140,000	\$ 1,140,000
Bishopgate	\$ 155,000	\$ 230,000
City Facilities Management	\$ 20,000	\$ 20,000
CMC Steel	\$ -	\$ 41,000
Deutsche Bank (2015)*	\$ 105,000	\$ -
Fanatics	\$ 55,000	\$ 47,000
General Electric (Dresser)	\$ 540,000	\$ 540,000
Goodrich Corp	\$ 70,000	\$ 86,000
JA-RU*	\$ 98,000	\$ -
JinkoSolar	\$ 410,000	\$ 380,000
Johnson and Johnson (2013)	\$ 114,000	\$ 114,000
Johnson and Johnson (2015)	\$ 1,076,000	\$ 1,000,000
KLS Martin*	\$ 21,000	\$ -
LaRose Industries	\$ 110,000	\$ 120,000
Malnove Holdings	\$ -	\$ 37,000
McKesson Corporation	\$ 125,000	\$ 130,000
Millennia	\$ 235,000	\$ 340,000
Preferred Freezer	\$ 220,000	\$ 170,000
Saft*	\$ 250,000	\$ -
Sarnova	\$ -	\$ 33,000
Southeast Toyota*	\$ 315,000	\$ -
Ultr	\$ 176,000	\$ 240,000
United States Gypsum Comp	\$ 320,000	\$ 197,000
UPS (2020)	\$ 1,400,000	\$ 1,100,000
Wayfair	\$ 370,000	\$ 480,000
Total	\$ 7,955,000	\$ 7,112,000

* - Project was paid off or completed in FY 2021/22 and does not need any future funding.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS

- 10 This was funding provided through direct contracts in FY 2021/22 that is not being provided in FY 2022/23.
- 11 This is the City's part of the team guarantee payments for the Florida vs. Florida State baseball game per the memorandum of understanding (MOU) between the City and Gator Bowl Sports. There was no budgeted payment in the prior year due to the uncertainty of whether the game would have been played.
- 12 This funding is a forgivable loan provided to Jacksonville University to be used on operational expenses related to start up, planning, staff payroll, and overhead associated with the College of Law downtown campus, as more fully described in Exhibit 7 of the Budget Ordinance. This \$1.25 million is in addition to the \$2.5 million given with Ordinance 2022-317-E. There is also \$1.25 million planned for FY 2023/24.
- 13 The City is required to contribute funding to the State of Florida for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The increase is due to an increase in Duval County's share of the total detention/service days in the State in the current year.
- 14 The increase is mainly attributable to the purchase of Zoom licenses to be used City-wide.
- 15 This is for contracts to provide services in support of the Cure Violence program, as more fully described in Exhibit 5 of the Budget Ordinance. The increase is mainly attributable to additional funding provided to support expanding services at the Family Foundations of Northeast Florida site.
- 16 This amount represents the county's share of costs for Medicaid recipients as estimated by the State of Florida. The decrease is due to a decrease in Duval County's share of the total costs.
- 17 Funding for membership in the Florida Association of Counties, Florida League of Cities, National Association of Counties, and National League of Cities is budgeted in a separate line from other municipal dues and affiliations. This is since 10% of that amount or \$20,000, whichever is greater, is also budgeted for travel in the City Council's budget based on Section 10.109 of the Municipal Code. In total, the Municipal Dues and Affiliation budget includes the following organizations:

Organization	FY 2021/22 Approved Budget	FY 2022/23 Proposed Budget
Government Finance Officers Association	\$ 3,050	\$ 3,050
Jacksonville Black Chamber of Commerce	\$ 10,000	\$ 10,000
Sister Cities International	\$ 1,910	\$ 1,910
Subtotal	\$ 14,960	\$ 14,960

Organization / Municode Section 10.109	FY 2021/22 Approved Budget	FY 2022/23 Proposed Budget
Florida Association of Counties	\$ 124,374	\$ 110,999
Florida League of Cities	\$ 54,091	\$ 56,796
National Association of Counties	\$ 17,285	\$ 17,285
National League of Cities	\$ 27,731	\$ 28,452
Subtotal	\$ 223,481	\$ 213,532

Total	\$ 238,441	\$ 228,492
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- 18 This is for the agreement with Gateway Community Services to be used for Project Save Lives for combatting the opioid crisis, as more fully described in Exhibit 1 of the Budget Ordinance.
- 19 A lump sum is appropriated to the Cultural Council for the Cultural Service Grant (CSG) program. The CSG Committee makes recommendations for allocation of the lump sum appropriation to the CSG Board of Directors who make a final determination.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS

20 The contractual payments for qualified target industries incentives are listed below:

Company name	FY 2021/22 Approved Budget	FY 2022/23 Proposed Budget
Advent	\$ 15,913	\$ 7,600
Anheuser Busch*	\$ 10,688	\$ -
Availity	\$ 37,050	\$ 52,725
Bonelli	\$ 3,563	\$ 8,788
Campers Inn	\$ 6,270	\$ 6,270
City Facilities Management	\$ 7,268	\$ 3,705
Deutsche Bank (2013)*	\$ 52,500	\$ -
Deutsche Bank (2015)	\$ 99,750	\$ 49,875
Ernst and Young	\$ -	\$ 106,875
FIS	\$ 15,000	\$ 30,000
Fincantieri Marine Systems	\$ 2,500	\$ 17,250
Forcura ¹	\$ 7,500	\$ -
Goodrich Corp	\$ -	\$ 27,000
LaRose Industries LLC	\$ 1,500	\$ 3,150
Macquarie*	\$ 11,100	\$ -
Macquarie 2	\$ 11,875	\$ 11,875
Project End Game (Nymbus)**	\$ 32,625	\$ -
Rayonier Advanced Materials*	\$ 19,500	\$ -
Resource Solutions	\$ 10,688	\$ 7,125
Selene Finance (2014)*	\$ 13,500	\$ -
SoFi	\$ -	\$ 75,000
SS&C	\$ 28,500	\$ 28,500
Suddath	\$ -	\$ 7,500
Sungard Avantgard/FIS (2015)	\$ 46,550	\$ 36,575
Synergy Tech	\$ 10,500	\$ 10,500
UPS (2019)	\$ 5,100	\$ 10,050
USA Quartz*	\$ 7,125	\$ -
Total	\$ 456,563	\$ 500,363

* - Project was paid off or completed in FY 2021/22 and does not need any future funding.

** - The Company is now categorized under the Target Industry Program. See footnote 23.

¹Payments will resume FY 2023/24.

21 This is the annual payment to Shands Medical Center for indigent care. Note there is an additional \$9,724,406 in 2022-513 (American Rescue Plan Funds) proposed to be sent to Shands as well. Effectively, the total contribution is going from \$35 million to \$40 million.

22 This amount represents a stormwater fees subsidy to low income residents and 501(c)(3) organizations.

23 Target Industry Program grants are 100% City funded. The proposed amounts are for grants to the following organizations:

Company name	FY 2021/22 Approved Budget	FY 2022/23 Proposed Budget
Allegis Group	\$ -	\$ 37,500
Project End Game (Nymbus)*	\$ -	\$ 101,250
Total	\$ -	\$ 138,750

* The project was categorized with Qualified Target Industry Grants in FY 2021/22.

24 In accordance with Municipal Code section 20.110(g), this funding is to support cost associated with the transfer of authority from the current mayor to the incoming mayor. The amount is not more than \$50,000 for incoming and \$25,000 for outgoing.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)
NON-DEPARTMENTAL EXPENDITURES FOOTNOTES AND RECOMMENDATIONS

- 25 This includes 20,800 part-time hours that are unfunded, but available to be transferred based on need during the year.
- 26 This is for the grant agreement with Volunteers in Medicine Jacksonville to be used for expenses related to expanding program hours.
- 27 This was funding placed in a designated contingency to cover any losses from the game. There was no losses in FY 2021/22, therefore no additional contingency dollars are needed.
- 28 The was funding placed in a designated contingency related to collective bargaining agreements that were pending approval in FY 2021/22.
- 29 This amount is to provide the local match for State and Federal continuation grants listed on Schedule B1b.
- 30 This amount represents City's match for the FIND grant (Ordinance 2022-035-E). The projects funded by this grant can be found on Schedule B1c.
- 31 This amount is to provide the local match for the provisional State and Federal grants. \$600,000 of the proposed amount is attributable to a one time matching of funds for The Community Hurricane Shelter Grant that will be introduced in separate legislation, and the remaining \$250,000 is just a contingency for other grants that may come up throughout the fiscal year.
- 32 This amount is in a designated contingency related to the appropriation of dollars for the JSO health services contract that will be appropriated in Ordinance 2022-512. The increase is mainly related to potential contractual increases associated with a new contract effective October 1, 2022.
- 33 This amount is placed in a designated contingency to be spent on council priorities.
- 34 This funding is provided to the Jacksonville Chamber of Commerce to be used for advertising and marketing.
- 35 The Public Service Grant (PSG) Council makes an annual PSG funding recommendation to the Mayor for inclusion in the proposed budget. Pursuant to Ordinance 2016-56-E, final allocations for FY 2022/23 public service grants will be determined by the PSG Council on November 1.
- 36 Pursuant to an interlocal agreement, the City provides a contribution to JPA each year consisting of
- \$800,000 capital contribution
 - A portion of telecommunications tax monies totaling \$5,771,872 for FY 2022/23, and
 - A quarter mill from JEA's electric contribution to the City totaling \$3,039,234 for FY 2022/23.
- The remaining portion is related to the Jaxport dredging agreement. The total grant was originally planned at \$70 million ended up being \$39,160,988 and the planned loan of \$40 million ended up being \$37.7 million. The City is covering principal and interest of \$1,396,855 for debt related to the grant dollars and JPA is budgeted to pay the City \$12,006,000 for the loan. See Recommendation below.
- 37 This is a contribution to JTA for the Community Transportation Coordinator (CTC) program, pursuant to the interlocal agreement.
- 38 The personnel lapse represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days positions are vacant, and average salary for all GSD departments except JSO, which has its lapse placed directly in its budget.

RECOMMENDATION:

We recommend that the contribution from JPA and the payment to the Debt Management fund of \$12,006,000 be reduced since JPA has already made the final payment during FY 2021/22. Additionally, the Debt Management Fund Schedule will need to be adjusted based on this change. A recommendation for that will be included when the Debt Management Fund is discussed. This recommendation has no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS
FY 2022/23
MAYOR'S PROPOSED BUDGET**

Fund	Account Title	FY 2021/22 Council Approved Budget	FY 2022/23 Mayor's Proposed Budget	Change From FY 2021/22	Explanation
General Fund/GSD (Fund 00111):					
21122	2019A Spec Rev (ref 2008A/B Cap Proj)	7,439,644	7,441,522	1,878	
21123	2019A (ref 2009A ETR)	2,187,111	2,203,881	16,770	
21125	2017A Spec Rev 2020A Spec Rev - Courthouse Debt (ref SRB 2010A)	528,675	528,675	-	
21126	2020C Spec Rev - Courthouse Debt (ref SRB 2011A)	1,991,701	1,990,281	(1,420)	
21127	2022A Spec Rev (partial ref of SRB 2012C) 2012C Spec Rev (ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	13,620,913	14,019,893	398,980	The increase is due to restructuring of payments, due to refunding the 2012C Special Revenue bonds, which caused it to increase in FY 2022/23, but it will decrease in out years.
21128	2012D Spec Rev (ref ETR 2003A)	1,300,271	1,300,869	598	
21130	2013A Spec Rev (ref '09C / '10A MTN)	1,374,792	1,374,792	-	
21131	2014 Spec Rev (ref ETR 2005A and 2006A)	5,337,653	5,337,268	(385)	
21132	2016A Spec Rev (ref SRB 2009C, SRB 2010A, SRB 2012B)	4,804,815	4,808,173	3,358	
45103	2019A Spec Rev (ref 2008A/B Cap Proj) 2014 Spec Rev (ref ETR 2005A)	217,433	216,885	(548)	
Total Non-Debt Management Fund - GSD Debt Service		\$ 38,803,008	\$ 39,222,239	\$ 419,231	
Debt Management Fund - GSD Debt Service		59,521,739	59,752,463	230,724	The slight increase is mainly related to debt service related to recent CIP initiatives. This increases is substantially mitigated due to a decrease in budgeted debt payments related to the loan to JPA for dredging (decreased \$3,181,258).
Fiscal Charges - GSD Debt Service		4,000	5,000	1,000	
Total Budgeted - GSD Debt Service		\$ 98,328,747	\$ 98,979,702	\$ 650,955	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		117,462,627	138,955,505	21,492,878	The increase is mostly due to restructuring of payments for Better Jacksonville Plan (BJP) debt to accelerate the retirement of 2012 and 2012A BJP bonds by five years from 2030 to 2026.
Total Budgeted Debt Service		\$ 215,791,374	\$ 237,935,207	\$ 22,143,833	

**Council Auditor's Office
Mayor's Proposed Budget 2022/2023
Public Service Grant Funding**

	2021/2022 Council Approved Budget	2022/2023 Mayor's Proposed Budget	\$ Change 2021/2022 to 2022/2023	% Change 2021/2022 to 2022/2023	F/N
NOTE: This is the only review of Public Service Grant funding.					
GENERAL FUND/GSD					
PUBLIC SERVICE GRANT COUNCIL					
Acute	\$ 1,101,478	\$ 1,800,000	\$ 698,522	63.42%	
Prevention	1,258,832	2,400,000	1,141,168	90.65%	
Self-Sufficiency	786,770	1,800,000	1,013,230	128.78%	
TOTAL PUBLIC SERVICE GRANT COUNCIL	\$ 3,147,080	\$ 6,000,000	\$ 2,852,920	90.65%	(A), (B)
CULTURAL COUNCIL GRANTS					
Cultural Council of Greater Jacksonville	\$ 3,877,194	\$ 5,194,615	\$ 1,317,421	33.98%	(C)
Cultural Council of Greater Jacksonville - Art in Public Places	55,385	55,385	-	0.00%	(D)
TOTAL CULTURAL COUNCIL GRANTS	\$ 3,932,579	\$ 5,250,000	\$ 1,317,421	33.50%	
TOTAL PUBLIC SERVICE GRANT COUNCIL AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 7,079,659	\$ 11,250,000	\$ 4,170,341	58.91%	
FOOTNOTES:					
(A) FY 22/23 categories of Most Vulnerable Persons and Needs as approved by Ordinance 2022-214-E are as follows:					
1. Acute (30%)					
2. Prevention (40%)					
3. Self-Sufficiency (30%)					
Pursuant to Ordinance 2016-56-E, final allocations for FY 22/23 public service grants will be determined by the PSG Council on November 1.					
(B) FY 22/23 Public Service Grant Council funding of \$6,000,000 has been placed in a designated contingency account within the Mayor's Proposed Budget but is shown here for informational purposes. The Public Service Grant Council funding will be appropriated through separate legislation (bill 2022-509) in order to avoid a conflict of interest situation for a Council Member while voting on the budget ordinance.					
(C) This amount represents the lump sum funding for the City's Cultural Service Grant program. The Cultural Council is allowed to retain up to 13.5% of the total funding for administration of the grant program. The remainder is allocated for grants to organizations through an application and scoring process administered by the Cultural Council.					
(D) This amount represents funding for the Art in Public Places Program administrator position. Pursuant to Ordinance Code Section 126.909, the Cultural Council administers the Art In Public Places program on behalf of the City.					
RECOMMENDATIONS:					
We recommend that the Schedule of Public Service Grants (Schedule A2) be updated to remove Public Service Grant Council funding from the schedule since the funding is appropriated in Ordinance 2022-509 and to reflect Cultural Service Grant funding as a lump sum, inclusive of the 13.5% administrative allowance.					
See Revised Schedule A2 on the following page.					

**SCHEDULE OF PUBLIC SERVICE GRANTS
FISCAL YEAR 2022 - 2023**

FY23 Proposed

GENERAL FUND - GENERAL SERVICES DISTRICT

Public Service Grant Council

Funding Appropriated in Ordinance 2022-509

Cultural Council of Greater Jacksonville, Inc.

Cultural Services Grants*	\$5,194,615
Art In Public Places	\$55,385
	<hr/>
	\$5,250,000

TOTAL GENERAL FUND - GENERAL SERVICES DISTRICT **\$5,250,000**

* Pursuant to Section 118.603, Jacksonville Ordinance Code, the Cultural Council of Greater Jacksonville, Inc. is authorized to retain up to 13.5% (or \$701,273) for administrative expenses.

Council Auditor's Office
2022/23 Mayor's Proposed Budget
Food and Beverage Expenditures

Municipal Code Section 106.203(b):

Expenditures of Public Funds. All funds shall be expended for a public purpose. Any request for funds in the budget to be expended on food and beverages shall be identified by the public purpose for the expenditure and the persons who will be served. No public funds shall be expended on food or beverage unless specifically authorized by legislation or ordinance as codified in the Jacksonville Municipal Code.

Municipal Code Section 106.1202:

The expenditure of budgeted funds for food and beverages is authorized for the following activities and events:

- a) All events and activities hosted, sponsored, produced or coordinated by the City's Special Events Office or approved by the Tourist Development Council ("TDC") as provided below; except that nothing contained in this subsection shall be construed to authorize expenditures for food and beverages at events and activities hosted, sponsored, produced or coordinated principally for the benefit of City employees. The TDC is authorized to approve food and beverages expenditures incurred by the City's "county destination marketing organization (DMO)" or other contract provider providing services under the Tourist Development Plan set forth in Chapter 666, Ordinance Code, consistent with F.S. § 125.0104(9), as amended, and the DMO's or contract provider's annual travel budget and annual plan approved by the TDC.*
- b) All events and activities where the funding of food and beverages has already been approved by specific reference in the budget ordinance, an appropriation ordinance, or any other duly enacted ordinance.*

Recommendations:

Attachment A should be revised to:

1. Change \$3,999 to \$4,000 for Police Services within the Office of the Sheriff that use food and beverage for assessors traveling in from other agencies for accreditation and for promotional exams to match the budgeted amount.

The above recommendations have no impact on Special Council Contingency.

FOOD AND BEVERAGE EXPENDITURES
Municipal Code Section 106.203 (b) Ordinance 2007-1109-E
Account 552060
Fiscal Year 2022-2023
236,252

CC_	Department	Not in Budg	Subfund	Subfund - Center - Project - Activity - Interfund - Future	FY23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
CC_101201	Advisory Boards And Commissions		00111	00111-101201-000000-00000000-00000-0000000	150	Refreshments for board members during meetings and hearings	Civil Service Board meetings and hearings
CC_221001	City Council		00111	00111-221001-000000-00000000-00000-0000000	2,500	Agenda, Committee and Council meetings	Agenda, Committee, and Council meetings are open to public.
CC_311002	Clerk of the Court-Center		00192	00192-311002-000000-00000000-00000-0000000	500	Food and water for staff/customers on passport fair days or during extended passport hours.	We plan to open throughout the year on Saturdays and several extended weeknight hours to offer passports outside normal business hours to make it more convenient for the public and manage increased demands for this service.
CC_413001	Courts		00111	00111-413001-000000-00000000-00000-0000000	1,500	Conferences and meetings hosted by the Chief Judge of the Fourth Circuit for distinguished guest of the Judiciary.	To enhance relationships and knowledge between circuit, Appeal and Supreme Courts
CC_135102	Downtown Investment Authority		00111	00111-135102-000000-00000000-00000-0000000	750	Downtown Investment Authority Public Meetings	Water, coffee, tea associated with holding Public Meetings.
CC_121001	Fire and Rescue-Center		00111	00111-121001-000000-00000220-00000-0000000	1,000	Apprentice Program	Firefighter Apprentice program is a community program open to at risk kids in the City of Jacksonville.
CC_123004	Fire and Rescue-Center		00111	00111-123004-000000-00000000-00000-0000000	500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.
CC_106002	Jacksonville Human Rights Commission		00111	00111-106002-000000-00000000-00000-0000000	1,100	Workshops and Community Events	Light refreshments for volunteers during events.
CC_181005	Kids Hope Alliance		10901	10901-181005-000000-00000000-00000-0000000	3,000	Family, youth and community events held by KHA to promote its programming and services. Examples of events include the back-to-school kickoff event, summer programming expo and mental health awareness panel	These events promote the programming offered by KHA providers. These services provide a positive impact to the children in Jacksonville
CC_183101	Military Affairs and Veterans		00111	00111-183101-000000-00000000-00000-0000000	200	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 3000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.
CC_183101	Military Affairs and Veterans		00111	00111-183101-000000-00000000-00000-0000000	200	Working Lunch Meetings with Base Commanding Officers.	Serves approximately 20 attendees at the Area Base Commanding Officers Luncheon
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	141	CommUniverCity - 8 classes plus Graduation - including a catered luncheon and cake	Time Schedule TBD
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Community Clean-Up Training Session	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Community Engagement Training	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Condo Association Training	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	CPAC Chair and Vice Chair Training	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Home Owner Association Training	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Hurricane Preparedness Workshop & other Neighborhood Services	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Joint CPAC Workshop - Meet your CPAC Leaders (6) meetings - 1 per district	Workshop ranging 4-6 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Meeting with recent CommUniverCity Graduates - Update	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Neighborhood Bus Tour featuring Community Projects	Bus Tour ranging 4-6 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Neighborhood Leadership Training	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Public Speaking for Community Groups	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Technology & Social Media Training for Neighborhood Organizations	Workshop ranging 4 hours
CC_174120	Neighborhoods	X	10303	10303-174120-000000-00000000-00000-0000000	143	Various Training	Workshop ranging 2-4 hours
CC_174103	Neighborhoods	X	11101	11101-174103-010484-00000000-00000-0000000	1,000	Meetings	General public meetings for grant training.
CC_174103	Neighborhoods	X	11101	11101-174103-010488-00000000-00000-0000000	17,000	Special Events for seniors (SPOA) multiple events	Low to moderate seniors in the city of Jacksonville
CC_173101	Neighborhoods	X	15301	15301-173101-000000-00000448-00000-0000000	5,000	Clean Air Day, Aquafest water festival and others	EPB education and outreach activities / events
CC_173117	Neighborhoods	X	15303	15303-173117-000000-00000000-00000-0000000	500	Enforcement Workshop hosted by EQD	EQD environmental workshop for members of the public, regulatory agencies and associations
CC_174103	Neighborhoods	X	11101	81101-174110-000000-00000000-00000-0000000	3,400	Board of Directors monthly meetings	Board members are not employees of COJ. Volunteers from the public
CC_105101	Office of Economic Development		00111	00111-105101-000000-00000000-00000-0000000	200	Coffee for meetings with prospects	To further redevelopment efforts in Jacksonville to promote job creation and private capital investment
CC_102103	Office of General Counsel-Center		55101	55101-102103-000000-00000000-00000-0000000	2,000	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	The OGC finds benefit to having settlement and arbitration meetings at City Hall, access to staff, documents and personnel. In order to facilitate these day long, week long meetings, it is customary to provide light refreshments in order to continue to wo
CC_133104	Parks, Recreation & Community Services		00111	00111-133104-000000-00000000-00000-0000000	12,000	To pay for food and non-alcoholic beverages at the COJ suite during events held at TIAA Bank Field.	The City's TIAA Bank Field Suite is used to showcase our stadium, our city and to entice business and other opportunities for our city.

CC_	Department	Not in Budg	Subfund	Subfund - Center - Project - Activity - Interfund - Future	FY23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
CC_161110	Parks, Recreation & Community Services		00111	00111-161110-000000-00000000-00000-0000000	1,500	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth	All items are used in educational programming for teaching purposes.
CC_162104	Parks, Recreation & Community Services		00111	00111-162104-000000-00000000-00000-0000000	1,000	Food for Council on Elder Affairs Senior Volunteer Awards Program	Recognizes and rewards Seniors for their Volunteer Services and activities in the Community
CC_162106	Parks, Recreation & Community Services		00111	00111-162106-000000-00000000-00000-0000000	2,000	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years; this is a way	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way
CC_166101	Parks, Recreation & Community Services		00111	00111-166101-000000-00000931-00000-0000000	500	SNL Nutrition program	Food for annual special events
CC_166101	Parks, Recreation & Community Services		00111	00111-166101-000000-00000931-00000-0000000	7,600	SNL snacks	Snacks for SNL
CC_166105	Parks, Recreation & Community Services		00111	00111-166105-000000-00000000-00000-0000000	500	Annual special events	Food for annual special events
CC_166105	Parks, Recreation & Community Services		00111	00111-166105-000000-00000000-00000-0000000	500	Joseph Lee Day	Summer playday for approximately 500 kids
CC_166105	Parks, Recreation & Community Services		00111	00111-166105-000000-00000000-00000-0000000	7,000	After school & summer program	Snacks for summer & after school programs
CC_133105	Parks, Recreation & Community Services		00113	00113-133105-000000-00000000-00000-0000000	34,422	City events including: Florida-Georgia Game, Sea and Sky, World of Nations, Jazz Festival, July 4th, Veterans Day Parade, Light Boat Parade	Signature city event - supports volunteers/hospitality
CC_166104	Parks, Recreation & Community Services		11308	11308-166104-000000-00000000-00000-0000000	50	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
CC_166104	Parks, Recreation & Community Services		11308	11308-166104-000000-00000000-00000-0000000	100	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
CC_166104	Parks, Recreation & Community Services		11308	11308-166104-000000-00000000-00000-0000000	125	Senior Time Out Program	Bi-weekly social time for neighborhood seniors
CC_166104	Parks, Recreation & Community Services		11308	11308-166104-000000-00000000-00000-0000000	125	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
CC_166104	Parks, Recreation & Community Services		11308	11308-166104-000000-00000000-00000-0000000	200	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
CC_162101	Parks, Recreation & Community Services	X	11406	11406-162101-010232-00000000-00000-0000000	900	Recognition/training for Senior Companion Program	DOEA/ElderSource requires that volunteers are recognized for their services to the program. .
CC_162107	Parks, Recreation & Community Services	X	11406	11406-162107-010461-00000000-00000-0000000	22,000	Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
CC_162107	Parks, Recreation & Community Services	X	11406	11406-162107-010461-00000000-00000-0000000	31,000	Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
CC_162109	Parks, Recreation & Community Services	X	11406	11406-162109-010230-00000000-00000-0000000	3,000	Recognition/training for Foster Grandparent Program	The Corporation for National & Community Services, funder for the Adult Services Division's Foster Grandparent Program, require senior volunteers be recognized for their service to the program.
CC_162110	Parks, Recreation & Community Services	X	11406	11406-162110-010091-00000000-00000-0000000	1,410	Recognition/Training for RELIEF Program	The funder requires that volunteers are recognized for their services to the program. Volunteers are recognized for their hours of service to the program.
CC_162111	Parks, Recreation & Community Services	X	11406	11406-162111-010481-00000000-00000-0000000	1,000	RSVP Advisory Council Appreciation Luncheon for Advisory council Volunteers	RSVP Advisory Council Volunteers represent and support the program in the community and are responsible for raising funds for the Annual RSVP Volunteer Recognition Event.
CC_162111	Parks, Recreation & Community Services	X	11406	11406-162111-010481-00000000-00000-0000000	1,450	Lunch and drinks are provided for RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading classrooms to pre-k and kindergarten children from low income families.
CC_162111	Parks, Recreation & Community Services	X	11406	11406-162111-010481-00000000-00000-0000000	2,050	Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.	Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.
CC_164011	Parks, Recreation & Community Services	X	11406	11406-164011-010471-00000000-00000-0000000	4,000	Ryan White Care Act grant	Provide food for clients and contracted agencies that attend public meetings or events related to the grant program.

CC_	Department	Not in Budg	Subfund	Subfund - Center - Project - Activity - Interfund - Future	FY23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
CC_142001	Planning and Development		15104	15104-142001-000000-00000000-00000-0000000	300	Building Officials Association of FL (BOAF) training	Maintains job-related certifications for staff (Continued Education Credits or CEU'S are earned)
CC_552101	Police Services		00111	00111-552101-000000-00000000-00000-0000000	4,000	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
CC_552101	Police Services		00111	00111-552101-000000-00000000-00000-0000000	8,000	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
CC_552101	Police Services		00111	00111-552101-000000-00000000-00000-0000000	20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	75	Library Programs @ Dallas Graham Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	75	Library Programs @ Eastside Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	75	Library Programs @ Westbrook Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	100	Library Programs @ Maxville Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	125	Library Programs @ Argyle Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	125	Library Programs @ West Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	150	Library Programs @ Regency Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	150	Library Programs @ University Park Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	175	Library Programs @ Brentwood Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	200	Graduation Ceremonies for Center for Adult Learning.	Celebrates the accomplishments of Center for Adult Learning students who have received their GED or High School Diploma through our services. Cake, water and tea are served at two ceremonies.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	200	Library Programs @ Murray Hill Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	200	Library Programs @ Willow branch Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	250	Library Programs @ Bradham & Brooks Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	250	Library Programs @ San Marco Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	300	Library Programs @ Mandarin Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.

CC_	Department	Not in Budg	Subfund	Subfund - Center - Project - Activity - Interfund - Future	FY23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	300	Library Programs @ South Mandarin Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	300	Volunteer training	Quarterly JPL new volunteer training and annual volunteer conference further engage our volunteers in supporting JPL. Light snacks and beverages are provided to participants.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	400	Library Programs @ Beaches Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	500	Annual Board of Library Trustee planning day	Annual planning day allows the BOLT with Library staff, Friends representatives and other community participants to set directions and goals for the upcoming fiscal year. Lunch and snacks are provided to participants
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	500	Library Programs @ Highlands Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	500	Library Programs @ Pablo Creek Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	500	Library Programs @ Southeast Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	500	Library Programs @ Webb Wesconnett Branch (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	1,000	Staff Training	Food/Beverage- Training ensures staff have skills necessary to provide essential library services to citizens. Training includes bi-monthly new employee orientation, bi-monthly new supervisor training and management training.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	2,000	Library Programs (Adult and Youth)	Numerous system-wide programs and series of programs held throughout the year that promote reading and literacy. Incentives such as candy and snacks are used in youth programs. Adult programming, such as BookFest, occasionally have light refreshments.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	2,450	Library Programs @ Main Library (Adult and Youth)	Food/Beverage- Support of ongoing and one off programs for children, teens and adults that encourages reading, learning and community building.
CC_185101	Public Library	X	11521	11521-185101-549006-00000000-00000-0000000	6,000	Summer Learning Program: The summer learning program engages youth in an incentive program to encourage daily reading, to fight the summer slide.	Six-week summer learning programs engage youth who are out of school in learning activities and encourage the development of the big five academic skills, with a focus on literacy. Various six week programs have edible crafts imbedded into the program. Weekly incentives, like snacks and candy are also provided. The kick off and closing parties for summer engages our community in a celebration of reading.
CC_151001	Public Works		00111	00111-151001-000000-00000000-00000-0000000	120	Employee Recognition Program: Funding to support employee appreciation for the purpose of employee retention & recruitment	
CC_610001	Supervisor of Elections		00111	00111-610001-000000-00000000-00000-0000000	9,000	Food for Election staff on election day, Canvassing Board deliberations and senior citizen voter education events.	Food for Election staff on election day, Canvassing Board deliberations and senior citizen voter education events.
CC_640001	Supervisor of Elections		00111	00111-640001-000000-00000000-00000-0000000	500	Food and beverage for visits from foreign delegations	To provide light refreshments during tours given for the purpose of informing foreign delegates of how elections are conducted in Duval County

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

10.1 Postage and communication expenses of Council members, Waiver of Section 10.105, Ordinance Code.

The provisions of Section 10.105 (Postage and communication expenses of Council members), *Ordinance Code*, establishes the amount allowable for City Council communication and postage. The conflicting provisions are hereby waived to reduce those City Council allowable postage and communication amounts.

Sec. 10.105. - Postage and communication expenses of Council members.

(a) *Postage.* No Council member shall receive any postage allowance for official mail originating from City Hall; the cost of such postage shall be paid from the appropriations for postage generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Council Secretary or designee is authorized to procure and furnish United States postage stamps to such Council member in an amount not exceeding \$75 monthly for use on mail originating from such office in connection with his official business. The Council member and any person to whom he entrusts custody of the postage stamps shall be accountable for their safekeeping and use on official business only, and the accountable person shall be subject to audit by the Council Auditor for this purpose.

(b) *Telephone.* No Council member shall receive any allowance for telephone expense for official calls originating from City Hall; the cost of such telephone calls shall be paid from the appropriations for telephone expenses generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Information Technology Division, at the request of the Council member, is authorized to have installed at such office one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. Regardless of whether a Council member is authorized to maintain an office outside City Hall, he may have installed at public expense one telephone line either at his home or at his place of business, with the approval of the Council President. If the request is approved, the Information Technology Division is authorized to have installed at the designated place one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. For each telephone installed outside City Hall pursuant to this subsection, the Council member on whose behalf it was installed may expend in long-distance telephone tolls no more than \$100 monthly, and he shall maintain a record of long-distance calls on the forms prescribed by the Information Technology Division for use by the Council Secretary. In reconciling telephone charges, long-distance tolls shall be paid from the appropriation for telephone charges by the Council. Only telephone calls in connection with his official business shall be made or authorized by the Council member on whose behalf a telephone line was installed and he shall be accountable for all unofficial telephone calls and charges and for all

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

charges in excess of the monthly allowance provided by this subsection; provided, that, if the monthly toll charges exceed the amount authorized, the Council member may direct that the excess amount be charged against his following month's telephone expense allowance. The monthly allowances herein authorized shall not be cumulative, but shall be available only for one month.

(c) Emergency, mobile or converged communication device. Effective July 1, 2005, and notwithstanding anything in Chapter 10 to the contrary, City cellular phones shall not be issued to any elected or appointed official or employee in the legislative branch except as provided herein. Based on an annual request for an emergency mobile communications allowance, City Council Members and appointed officials or employees of the legislative branch as authorized by their Director may receive a monthly allowance not to exceed \$100 for cellular phone service and converged data device service. The use shall be requested and verified. The Personnel Committee is authorized to promulgate the policy and rules for this subsection.

(d) *Other communications.* All other communications by a Council member in his official capacity shall be paid for by the Council, subject to the general approval of the Council President concerning the use of communication equipment and services and the amounts to be spent thereon. Reimbursement for expenses incurred by or on behalf of a Council member under this subsection shall be requested by the Council member upon his personal certification of the amount and purpose of the communication expense and he shall be accountable for improperly certified expenses.

(e) *Allowances not to be paid in cash.* The allowances authorized by this Section shall not be paid in cash to any person, except for the purchase of the goods or services authorized. No part of any allowance hereunder shall be deemed to be income nor paid as compensation to any Council member or any other person, nor shall any Council member have any right to demand payment in cash of any allowance to which he is entitled under this Section.

(Ord. 83-591-400, § 1; Ord. 1999-418-E, § 2; Ord. 2000-793-E, § 2; Ord. 2005-509-E, § 1; Ord. 2005-943-E, § 1; Ord. 2011-732-E; Ord. 2014-410-E, § 1)

NOTES:

- The proposed budget includes \$50,000 for mailroom and copy center charges. This is the same amount as FY 2022/23. Pursuant to Section 11.9 of the Budget Ordinance, \$1,000 is allotted to each District Council Member with the remaining \$36,000 distributed at the discretion of the Council President to all Council Members.
- Proposed communication allowances for cell phones for Council members total \$9,060.

No recommendation is offered.

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

10.2 Waiver of Section 111.183 (Tayé Brown Regional Park Improvement Trust Fund), Ordinance Code.

Section 111.183, *Ordinance Code*, requiring trust funds to be used for improvements to Tayé Brown Regional Park, is hereby waived to allow for funds to be used for operational costs at the Equestrian Center.

Sec. 111.183. - Tayé Brown Regional Park Improvement Trust Fund.

There is created the *Tayé Brown Regional Park Improvement Trust Fund*, a permanent, ongoing trust fund of the City, which shall carry forward each fiscal year. The fund is authorized to accept Council appropriations, gifts, fees, and other donations. Monies deposited in the fund, together with any interest accrued thereon, shall carry over fiscal years, to be used for the purposes set forth in Section 380.405, *Ordinance Code*, which is for improvements to Tayé Brown Regional Park. Funds utilized for these purposes are hereby to be appropriated by Council action.

(Ord. 2007-739-E, § 3)

No recommendation is offered.

Section 10.3 Waiver of Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E.

Pursuant to the provisions made in Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E, and related exhibits, funds received for certain loan repayments of VCP-Lynch, Ltd. shall be deposited within the Downtown Economic Development Fund to be utilized for future downtown projects. Those provisions are waived herein to the extent that loan repayments for the 2022-2023 fiscal year shall be deposited into the Northeast Tax Increment District – USD1C, Fund 10801.

No recommendation is offered.

Section 10.4 Waiver of Section 715.208 (Annual Adoption Procedures), Ordinance Code.

Section 715.208 (Annual Adoption Procedures), *Ordinance Code*, requiring a Preliminary Rate Ordinance for the non-ad valorem assessment for Stormwater Management Service confirmed in Section 9.5 and for the non-ad valorem assessment for Solid Waste Services confirmed in Section 9.7 is hereby waived due to no increase in the originally established rates.

COUNCIL AUDITOR'S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME

Sec. 715.208. - Annual Adoption Procedures.

(a) Annually, during the budget adoption process, the City Council shall determine whether to reimpose a Service Assessment Ordinance for each Fiscal or Calendar Year following the initial Fiscal or Calendar Year. If the City Council elects to reimpose a Service Assessment, the procedures in this **Section 715.208** shall be followed.

(b) The initial proceedings for the reimposition of an annual Service Assessment shall be the adoption of a Preliminary Rate Ordinance by the City Council:

(1) Containing a brief and general description of the services, facilities, or programs to be provided;

(2) Determining the Service Cost to be assessed for the upcoming Fiscal or Calendar Year;

(3) Establishing the estimated assessment rate for the upcoming Fiscal or Calendar Year;

(4) Establishing or increasing a Maximum Assessment Rate, if desired by the City Council;

(5) Authorizing the date, time, and place of a public hearing to receive and consider comments from the public and consider the adoption of the Annual Rate Ordinance for the upcoming Fiscal or Calendar Year; and

(6) Directing the Mayor to:

(i) Update the Assessment Roll,

(ii) Provide notice by publication and first class mail to affected Owners in the event circumstances described in subsection (f) of this Section so require, and

(iii) Directing and authorizing any supplemental or additional notice deemed proper, necessary or convenient by the City.

(c) At the public hearing established in the Preliminary Rate Ordinance or to which an adjournment or continuance may be taken by the City Council, the City Council shall receive any oral or written objections of interested persons and may then, or at any subsequent meeting of the City Council, adopt the Annual Rate Ordinance, which shall:

(1) Establish the rate of assessment to be imposed in the upcoming Fiscal or Calendar Year, and

(2) Approve the Assessment Roll for the upcoming Fiscal or Calendar Year with such adjustments as the City Council deems just and right. The Assessment Roll shall be prepared in accordance with the method of apportionment set forth in the Initial Assessment Ordinance, or any subsequent Preliminary Rate Ordinance, together with modifications, if any, that are provided and confirmed in the Final Assessment Ordinance or any subsequent Annual Rate Ordinance.

COUNCIL AUDITOR'S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME

(d) Nothing herein shall preclude the Mayor or City Council from providing annual notification to all Owners of Assessed Property in the manner provided in Sections 715.204 and 715.205 hereof or any other method as provided by law.

(e) The City Council may establish or increase a Maximum Assessment Rate in an Initial Assessment Ordinance or Preliminary Rate Ordinance and confirm such Maximum Assessment Rate in the Annual Rate Ordinance in the event notice of such Maximum Rate Assessment has been included in the notices required by Sections 715.204 and 715.205 hereof.

(f) In the event (1) the proposed Assessment for any Fiscal or Calendar Year exceeds the rates of assessment adopted by the City Council, including a Maximum Assessment Rate, if any, that were listed in the notices previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, (2) the purpose for which the Assessment is imposed or the use of the revenue from the Assessment is substantially changed from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, (3) Assessed Property is reclassified or the method of apportionment is revised or altered resulting in an increased Assessment from that represented by notice previously provided to the Owners of Assessed Property pursuant to Sections 715.204 and 715.205 hereof, or (4) an Assessment Roll contains Assessed Property that was not included on the Assessment Roll approved for the prior Fiscal or Calendar Year, notice shall be provided by publication and first class mail to the Owners of such Assessed Property as provided by law. Such notice shall substantially conform with the notice requirements set forth in Sections 715.204 and 715.205 hereof and inform the Owner of the date, time, and place for the adoption of the Annual Rate Ordinance. The failure of the Owner to receive such notice due to mistake or inadvertence, shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a Service Assessment imposed by the City Council pursuant to this Chapter.

(g) As to any Assessed Property not included on an Assessment Roll approved by the adoption of the Final Assessment Ordinance or a prior year's Annual Rate Ordinance, the adoption of the succeeding Annual Rate Ordinance shall be the final adjudication of the issues presented as to such Assessed Property (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the establishment or increase of a Maximum Assessment Rate, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Council action on the Annual Rate Ordinance. Nothing contained herein shall be construed or interpreted to affect the finality of any Assessment not challenged within the required 20 day period for those Assessments previously imposed against Assessed Property by the inclusion of the Assessed Property on an Assessment Roll approved in the Final Assessment Ordinance or any subsequent Annual Rate Ordinance.

COUNCIL AUDITOR’S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME

(h) The Assessment Roll, as approved by the Annual Rate Ordinance, shall be delivered to the Property Appraiser or Tax Collector as required by the Uniform Assessment Collection Act, or if the alternative method described in [Section 715.302](#) hereof is used to collect the Service Assessments, such other official as the City Council by Ordinance shall designate. If the Service Assessment against any property shall be sustained, reduced, or abated by the court, an adjustment shall be made on the Assessment Roll.

(Ord. No. 2010-444-E, §1)

Note – This waives the requirement for a preliminary rate ordinance since the rates are proposed at the same rates as the prior year for Solid Waste and Stormwater Fees.

No recommendation is offered.

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED**

Deleted – 10.2 JSEB and MBE Programs Funding Requirements, Waiver of Section 126.605, Ordinance Code.

The provisions of 126.605 (Minimum Program Funding Requirement), Ordinance Code, are hereby waived to allow for funding in an amount other than a minimum of \$500,000 or greater excluding staff to be funded in the FY 2021-2022 budget.

Sec. 126.605. – Minimum Program Funding Requirement.

Subject to availability of funding, the Program, as provided for in this Part, shall be funded at a minimum of \$500,000, excluding staff, in the annual budget appropriation. A minimum of \$200,000 of such \$500,000 minimum funding requirement shall be used to fund the training programs, community outreach and program marketing set forth in Section 126.610 herein. (Ord. 2021-117-E , § 5)

NOTE – This waiver is not needed due to the minimum being met.

Deleted - 10.4 Chapter 126, Ordinance Code, Waiver in regard to the ASM Global Contract and providing for utilization by ASM Global of the ASM Global Procurement Policies.

ASM Global manages certain City owned public assembly facilities (as defined in the Facilities Management Agreement between the City of Jacksonville and ASM Global of Public Assembly Facilities, dated effective April 1, 2017, as amended from time to time, herein, “Agreement”). To effect guidelines acceptable to both parties to the Agreement, the City Council hereby determines that, to the extent that funding is available in the accounts established for the budget related to the Agreement and ASM Global has received the necessary approvals for expenditures from said accounts from the City’s Authorized Representative under the Agreement, said City Authorized Representative is authorized to approve ASM Global’s continued utilization of ASM Global’s competitive procurement policies for the purchase of capital expenditures in the amount of \$250,000 or less and non-capital extraordinary repair and maintenance projects in the amount of \$500,000 or less. Upon said approval by the City’s Authorized Representative, the funds required shall carry-forward and shall not lapse, with appropriate notice from the City’s Authorized Representative to the City’s Accounting Division. For purchases made by ASM Global above these \$250,000/\$500,000 thresholds, the City’s Authorized Representative shall require ASM Global’s utilization of the City Procurement Division’s policies (as same are reflected in Ordinance Code Chapter 126). The provisions of this Section shall in no way modify the Agreement’s requirement that all purchases by ASM Global are fully accountable to the City pursuant to the Agreement. Excluding Section 126.316 (Contracts to Manage and or Promote Sports and Entertainment Facilities), Ordinance Code, the City hereby waives any conflicting provision of Part 2 and Part 3, Chapter 126 (Procurement Code), Ordinance Code, relating to ASM Global’s procurement of materials, equipment and services for the operation and maintenance of the City’s Public Assembly Facilities pursuant to the Agreement.

NOTE – This waiver is not needed due to it being addressed in the ordinance that approved the new contract with ASM (Ordinance 2022-321-E).

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED**

Deleted - Section 10.7 Waiver of Schedule B-3, General Fund Revenue and Expenditure Projections required by Section 106.201, Ordinance Code.

The provisions of Section 106.201, *Ordinance Code*, requiring a projection of forecasted General Fund revenues and expenditures for the four years immediately following the succeeding year’s budget proposal (**Schedule B-3**) is hereby waived. This waiver is only approved for the submission of the Fiscal Year 2021/22 Budget and this schedule will be included again with the Budget Ordinance for FY 2022/23.

Sec. 106.201. - Final Annual Budget; Time of submission. (Excerpt)

(a) The Mayor shall submit the final annual budget proposal for the general government to the Council by filing a copy with Legislative Services no later than July 15, unless July 15 falls on a weekend day or national holiday, then the filing shall occur the first business day thereafter. The annual budget proposal shall be accompanied by the Mayor's budget message, by a proposed budget ordinance and by the capital improvement plan, capital improvement plan budget, a current debt schedule including amounts outstanding and amortization schedules for all City debt outstanding, and a projection of forecasted General Fund revenues and expenditures for the four years immediately following the succeeding year's budget proposal. The forecasted General Fund/General Service District expenditures shall include actual calculations of projected debt services on current outstanding bonds and banking fund both as to the General Fund/General Service District and as to the Enterprise funds and funds supported by the General Fund/General Service District so that the impact of the debt retirements and variances in amortization schedules are evident. The Mayor shall comment on the anticipated future problems and opportunities facing the City of Jacksonville that surfaces from these projections. In the event that the proposed capital improvement plan budget proposes that any project be funded with borrowed funds, then such budget shall be accompanied by a document disclosing all unrestricted funds in excess of \$50,000 available for the requested use without a waiver of any code provision restricting the use of such funds.

(Ord. 77-691-638, § 2; Ord. 80-431-388, § 2; Ord. 82-767-349, § 1; Ord. 83-591-400, § 1; Ord. 2000-272-E, § 1; Ord. 2000-273-E, § 1; Ord. 2003-947-E, § 1; Ord. 2005-361-E, § 3; Ord. 2005-1142-E, § 1; Ord. 2006-185-E, § 3; Ord. 2006-1344-E, § 1; Ord. 2009-701-E, § 1; Ord. 2012-379-E, § 1; Ord. ~~2015-428-E~~, § 2)

(Ord. 2015-426-E, § 4)

NOTE – This waiver is not needed due to the schedule being included in the Proposed Budget.

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2022-23 BUDGET ORDINANCE 2022-504
ADDITIONAL PROVISIONS
CHANGES**

**Section 11.11 Florida Theatre Performing Arts Center, Inc. (~~\$1,000,000~~
\$1,500,000) Authorizing an Amendment to Contract No. 10466-01.**

The Mayor, or his designee, and the Corporation Secretary are hereby authorized to execute an amendment to Florida Theatre Performing Arts Center, Inc. Contract No. 10466-01, to allow the City’s funding to be used to pay any vendors approved by the City that are necessary to complete the Improvements (as defined in the contract), including, but not limited to, design professionals, construction companies, equipment and material suppliers, and project managers.

Notes – This is increasing the amount from \$1 million to \$1.5 million.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2022/23 BUDGET ORDINANCE 2022-504
ADDITIONAL PROVISIONS
DELETIONS**

Deleted - Section 11.12. Attaching the ARP Act Funding Table for Informational Purposes only.

The funding being provided from the American Rescue Plan (ARP) Act is attached hereto as Exhibit 19. The funding table is being provided with the budget bill for informational purposes only. The funds listed in the ARP Act Table are being appropriated through Ordinances 2021-463 and 2021-516.

NOTE – This provision is not needed. The second tranche of American Rescue Plan dollars are being approved by 2022-513.

Deleted - Section 11.13 Veterans Memorial Arena Trust Fund Recipients.

As required by Section 111.255, Ordinance Code, the Veterans Council of Duval County (VCDC) is required to provide to the Office of the Mayor for inclusion in the following fiscal year's budget ordinance its list of veterans' programs and dollar amounts approved for funding by the VCDC. The VCDC Grant Recipients listing is attached hereto as Attachment B.

NOTE – This will be discussed when this fund is up on August 18, 2022.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

Organization/Program	FY 21/22 Council Approved	FY 22/23 Mayor's Proposed	Increase/ (Decrease)	FY 22/23 Budget Ordinance Exhibit
Bill 2022-504				
AGAPE Community Health Center - Intergovernmental transfer to State of Florida	\$ 160,000	\$ 153,603	\$ (6,397)	Exhibit 3
Cure Violence Program	\$ 2,730,000	\$ 3,530,000	\$ 800,000	Exhibit 5
Gateway Community Services - Project Save Lives	\$ 1,128,348	\$ 1,000,000	\$ (128,348)	Exhibit 1
I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop	\$ 270,000	\$ 270,000	-	Exhibit 4
Jacksonville University College of Law (f/n 1)	-	\$ 1,250,000	\$ 1,250,000	Exhibit 7
United Way of Northeast Florida - 2-1-1	\$ 150,000	\$ 150,000	-	Exhibit 2
Volunteers in Medicine - Expansion of hours for West Jax Clinic	\$ 144,065	\$ 200,000	\$ 55,935	Exhibit 6
Angela Spears Communication - Mental Health (Violence and Anxiety) Awareness Campaign	\$ 100,000	-	\$ (100,000)	
Edward Waters University - New Town Success Zone	\$ 161,300	-	\$ (161,300)	
Farm Share - Lease and due diligence, acquisition costs, and design/build costs for a new warehouse	\$ 1,100,000	-	\$ (1,100,000)	
First Coast Crime Stoppers - Advertising	\$ 150,000	-	\$ (150,000)	
Goodwill Industries of North Florida - Academic Support Through the Employment Process ("A-STEP") Program	\$ 225,000	-	\$ (225,000)	
Groundwork Jacksonville - McCoy's Creek and Hogan's Creek Improvements	\$ 50,000	-	\$ (50,000)	
Jacksonville Local Initiatives Support Corporation (LISC) - Small Business Grant Program	\$ 1,000,000	-	\$ (1,000,000)	
MAD DADS Jacksonville Chapter - Sankofa Program	\$ 15,000	-	\$ (15,000)	
New Hope Education and Addiction Services d/b/a Florida Recovery School - Academic Program	\$ 100,000	-	\$ (100,000)	
Northeast Florida Sober Living Alliance - Jump Start	\$ 25,000	-	\$ (25,000)	
Operation New Hope - Ex-Offender Re-entry Services	\$ 600,000	-	\$ (600,000)	
Prisoners of Christ - Ex-Offender Employment Program	\$ 400,000	-	\$ (400,000)	
Regional Food Bank of Northeast Florida d/b/a Feeding Northeast Florida - Farmer's Market and Resource Center	\$ 1,000,000	-	\$ (1,000,000)	
The Fire Watch Project - Supportive services to Fire Watch Council	\$ 100,000	-	\$ (100,000)	
The Friends of the Brentwood Public Library - James Weldon Johnson Young Writer's Festival	\$ 25,000	-	\$ (25,000)	
The Pollock Group - Florida Black Expo	\$ 25,000	-	\$ (25,000)	
Subtotal	\$ 9,658,713	\$ 6,553,603	\$ (3,105,110)	

Separate Budget Legislation Direct Contracts

Boys & Girls Club of Northeast Florida - Capital improvements at Clanzel T. Brown site	\$ 100,000	-	\$ (100,000)	
Clara White Mission - Transitional housing and drop-in services for homeless veterans	\$ 100,000	-	\$ (100,000)	
Read USA - Materials for family literacy engagement and activities	\$ 100,000	-	\$ (100,000)	
Subtotal	\$ 300,000	-	\$ (300,000)	

Public Service Grants Council	\$ 3,147,080	\$ 6,000,000	\$ 2,852,920	
Cultural Council Grants	\$ 3,932,579	\$ 5,250,000	\$ 1,317,421	
Subtotal	\$ 7,079,659	\$ 11,250,000	\$ 4,170,341	

Grant Total of Direct Contracts and PSG and CSG **\$ 17,038,372 \$ 17,803,603 \$ 765,231**

Footnote:

1. Ordinance 2022-317-E appropriated \$2,500,000 in FY 21/22 for the first half of the City's intended contribution related to the Jacksonville University College of Law downtown campus. The intent is for the remaining \$1.25 million to be funded in FY 2023/24 for a total of \$5 million.

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2022/23 BUDGET
DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

Below are our recommended changes for each direct contract listed in the Budget Ordinance.

1. Gateway Community Services - Project Save Lives (\$1,000,000)

Budget Ordinance Section 12.1

- Correct Scrivener’s

Budget Ordinance Exhibit 1

- No recommendations

2. United Way of Northeast Florida – 2-1-1 (\$150,000)

Budget Ordinance Section 12.2

- No recommendations

Budget Ordinance Exhibit 2

- Attach revised Exhibit 2 (Term Sheet) to correct budget schedule

3. AGAPE Community Health Center – Health Care Services (\$153,603)

Budget Ordinance Section 12.3

- No recommendations

Budget Ordinance Exhibit 3

- No recommendations

4. I.M. Sulzbacher Center for the Homeless - Homelessness Continuum of Care/Urban Rest Stop (\$270,000)

Budget Ordinance Section 12.4

- Correct purpose of funding to \$86,551 for personnel, and \$183,449 for security, temporary housing, utilities, supplies, and administrative costs
- Correct Scrivener’s

Budget Ordinance Exhibit 4

- No recommendations

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2022/23 BUDGET
DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

5. Cure Violence Program (\$3,530,000)

Budget Ordinance Section 12.7

- Reflect that the agreements shall be subject to Chapter 118, Parts 1, 2, 4, and 5 of the Jacksonville Ordinance Code

Budget Ordinance Exhibit 5

- Attach revised Exhibit 5 (Term Sheet) to correct budget schedule and to reflect updated actual achievements through June of FY 21/22

6. Volunteers in Medicine – (\$200,000)

Budget Ordinance Section 12.8

- Correct purpose of funding to salaries and benefits, occupancy expenses, office supplies, printing and advertising, medicine, and medical supplies

Budget Ordinance Exhibit 6

- No recommendations

7. Jacksonville University – (\$1,250,000)

Budget Ordinance Section 12.9

- No recommendations

Budget Ordinance Exhibit 7

- Attach revised Exhibit 7 (Term Sheet) to correct scrivener’s

These changes will have no impact to Special Council Contingency.

**GATEWAY COMMUNITY SERVICES, INC. - Project Save Lives
FY 2022-2023 City Grant Proposal Term Sheet**

Grant Recipient: Gateway Community Services, Inc. (“GCS”)

Program Name: Project Save Lives (the “Program”)

City Funding Request: \$1,000,000.00

Contract/Grant Term: October 1, 2022 – September 30, 2023

Any substantial change to this FY 2022-2023 City Grant Proposal Term Sheet (the “Term Sheet”) or the attached Program budget will require City Council approval.

PROGRAM OVERVIEW:

The Program goal is to reduce overdoses, recidivism and deaths in the City of Jacksonville that are related to opioid-related use disorder (OUD) overdoses, other substance use disorders (SUD) or co-occurring substance use disorders (CSUD) and Mental Health Disorders (MHD). The Program works with seven designated hospital emergency room departments (each an “ED”), and other community partners. All City Program funds will be used operationally.

PROGRAM SCOPE OF WORK AND DELIVERABLES:

GCS will provide a Peer Support Specialist (“PSS”) who will talk with the patient in the ED about the Program after stabilization then provide support and education to family members and identified significant others. Patients that agree to participate in the Program and sign a consent (“Participants”) will be referred to either detox/stabilization services, inpatient services or outpatient services based upon the results of a comprehensive assessment by GCS professionals and assessment tools in the ED. The PSS will transport and accompany OUD and other SUD/CSUD Participants to GCS detox/stabilization, GCS inpatient services, or the first outpatient GCS appointment. The PSS will make a referral for MHD participants to appropriate hospital psychiatric services or community-based treatment providers. GCS or the ED will notify Florida Department of Health of any Participants who are women of childbearing age and at risk of pregnancy or currently pregnant and refer for linkage to care to reduce the risk of Neonatal Abstinence Syndrome. PSS will provide education to family and identified significant others on discharge from ED, including Marchman Act and Baker Act and other resources process if patient refused treatment. PSS will also educate and refer for obtaining a Narcan Kit.

GCS will provide an average of three (3) residential treatment beds (1.5 rooms) for residential services for the Program and its Participants. Actual usage will be billed on monthly invoices. GCS will provide information on daily occupancy in quarterly reports and monthly invoices to the City.

Standardized residential treatment services will consist of comprehensive, innovative, and cost-effective substance use treatment services and may include Medication Assisted Treatment (MAT) that includes Vivitrol, Buprenorphine or Suboxone, and/or other appropriate medications as indicated at discharge from residential services. GCS will transition Participants to outpatient services.

GCS will provide and/or partner with community supportive housing vendors to provide three (3) transitional rooms for individuals on buprenorphine for MAT for Opioid Use Disorder. GCS will provide information on daily occupancy in quarterly reports and monthly invoices to the City. GCS

GATEWAY COMMUNITY SERVICES, INC. - Project Save Lives
FY 2022-2023 City Grant Proposal Term Sheet

will provide one (1) counselor to assist individuals in the transitional beds with medication dosage and provide relapse prevention groups and/or treatment groups as needed.

GCS will provide individual and group outpatient services in accordance with an individualized treatment plan for each Participant. Outpatient services will include regular urine screening. GCS will provide medication management treatment services through our MAT clinic using Buprenorphine, Suboxone and Vivitrol. GCS will transition Participants to continuing care services at the conclusion of outpatient services.

GCS will create and distribute PSAs and flyers and will hold public outreach presentations and meetings to inform and update community on status of opioid crisis and implement an Addiction Training portal to educate and train additional recovery PSS.

PROGRAM COSTS / PAYMENT TERMS:

GCS will be paid on a reimbursement basis for Program services rendered in accordance with the terms outlined herein, including the Program budget attached hereto, and any contract between GCS and the City of Jacksonville.

PROGRAM IMPACT & REPORTING:

GCS will collect, maintain, and evaluate data from all Participants and all other individuals identified as potential Program participants. GCS maintains a software program to create and implement a mechanism for Gateway Electronic Health Record ("EHR") integration with the Care Coordination Platform that tracks community residential treatment beds. GCS will collect and analyze data captured from the software and our EHR, with no Patient Health Information (PHI) disclosed.

GCS will submit monthly Program data elements to the City (JFRD) to include number of individuals offered Program services, number of individuals who consented to SUD services, peer services, including reporting on those services administered with and without outpatient or residential, and number of current, active Participants. These data elements will be aggregated and redacted by JFRD for recidivism data information.

GCS and Ascension Health Systems St. Vincent's Hospitals (Riverside & Southside), Memorial Hospital, Orange Park Medical Center (Park West), Southern Baptist Hospitals (North and Main), and UF Health Downtown Emergency Departments will obtain data from the Florida Department of Health, the Florida Department of Children and Families, and any other community partners who participate in the Program and include such data in its evaluation and reporting.

ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:

GCS expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered between the City and GCS. GCS shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

**GATEWAY COMMUNITY SERVICES, INC.
COJ - PROJECT SAVE LIVES
YEAR 6 at 7 EMERGENCY DEPARTMENTS
OCTOBER 1, 2022 - SEPTEMBER 30, 2023 (12 months)**

* Any substantial change will require Council approval.

		2022/23 Proposal
Residential treatment bed days, actual occupancy	Billing for actual occupancy at an average of 3 bed days at \$230 per bed for 365 days (10/01/22 - 9/30/2023)	\$ 251,850
Housing Units for patients in recovery	Average of 3 beds per day @ \$16.44 per day	18,002
Physician	12 months salary (\$250k base) @ .33 FTE	82,500
Physician Assistant	12 months salary + 24% fringe (\$110k base) @ .33 FTE	45,012
Nurse	12 months salary + 24% fringe (\$56,200k base) @ .33 FTE	22,997
Customer Service Representative	12 months salary + 24% fringe (\$17/hr base) @ .33 FTE	14,469
Data and Office Coordinator	12 months salary + 24% fringe benefits (\$62k base) @ .88FTE	67,654
Counselor	12 months salary + 24% fringe benefits (\$50k base)	62,000
Pooled funding for 12 Peer Specialists at EDs 1 & 3 - 7	Pooled funding to meet varying ED work loads	417,328
2 Peer Specialists St. Vincent's Southside ED #2	Funded by State grant	-
7 Cell Phones - one for each ED	One cell phone (\$57 / month) for each ED for 12 months	4,788
LYFT/UBER Vouchers	30 Roundtrips per year x 7 EDs x \$40 each	8,400
Education	PSA's and public outreach meetings	5,000
TOTAL 12 MONTH BUDGET		<u>\$ 1,000,000</u>

FOOTNOTES

Additional Funding to Project Save Lives contractors:

ED #1 will have 1 State Funded Lead Peer Specialist

ED #2 will have 3 State funded positions consisting of 1 Lead Peer Specialist and 2 Peer Specialists

EDs #3 - 7 will self-fund 1 Lead Peer Specialist each @ \$17/hr + 24% benefits = annual rate of \$43,846 * 5 = 219,230

Gateway Campus Detox will have 1 State Funded Peer Specialist

6 ED's will each have 1 Peer Hospital Navigator funded by a DOH CDC restricted grant of \$220,080

*** The City's Grant Manager may approve budget transfers totaling no more than 15 percent of the total budget.**

As stated in the FY 2021/22 budget, the Peer Specialists are the core of the program's success, flexibility is needed to meet varying patient demand among the EDs. Hourly base pay is \$15 an hour to keep up with current market compensation. Pool equivalent of \$2 per hour is established for overtime and holiday overtime as hours worked vary widely by ED by patient demand.

The total Peer Specialist funding is reduced to appropriate \$1,000,000 of General Fund / GSD monies in the 2022/23 budget. This amount anticipates additional funds becoming available from the various Pharmaceutical Settlements for programs.

**United Way of Northeast Florida: United Way 2-1-1 Program
FY 2022-2023 City Grant Proposal Term Sheet**

Grant Recipient: United Way of Northeast Florida (“Recipient”)

Program Name: United Way 2-1-1 (the “Program”)

City Funding Request: \$150,000.00

Contract/Grant Term: October 1, 2022– September 30, 2023

Any substantial change to this FY 2022-2023 City Grant Proposal Term Sheet (the “Term Sheet”) or the attached Program budget will require City Council approval.

PROGRAM OVERVIEW:

United Way 2-1-1 is a confidential information and referral helpline that includes a crisis and suicide prevention hotline. United Way 2-1-1 connects people of all ages and from all communities to the essential health and human services they need, 24 hours a day, seven days a week. Community resource specialists identify and connect people in need to available resources while demonstrating respect and compassion. Specialists also de-escalate stressful situations and serve as the first point of contact for crisis calls including callers demonstrating suicidal ideology. Specialists conduct follow up communications, intake for specialized programs or services, outbound calls, basic database maintenance and community outreach. The funding will be applied toward call center programmatic expenses during FY 2022 – 2023 as outlined below.

PROGRAM SCOPE OF WORK AND DELIVERABLES:

Last year, United Way 2-1-1 handled a total of 89,670 calls, including 3,744 mental health crisis and suicide calls. Residents experiencing hardship or a difficult or dangerous situation were connected to regional community resources resulting in 91,066 referrals to avoid further deterioration of their health, safety, or welfare. In addition, United Way 2-1-1 also schedules appointments for the United Way RealSense Tax program, resulting in 12,586 calls from Duval County residents seeking assistance with their tax filings, mostly from Duval County.

The bulk of our activities center on information and referral however additional services provided include **veteran care coordination, crisis and suicide intervention, and disaster recovery and preparation.** Florida Statute 408.918 requires accreditation from the Alliance of Information and Referral Services (AIRS) in order to operate as a recognized 2-1-1. The United Way of Northeast Florida 2-1-1 obtained full reaccreditation by AIRS in June of 2021 for a period of five years. The information and referral services are **offered at no cost** to residents of Duval County as well as eight additional northeast Florida counties. However, the vast majority (90%) of calls, emails and texts requesting assistance from United Way 2-1-1 are from Duval County residents.

Veteran care coordination is available to all area veterans and their families at no cost through United Way 2-1-1. Approximately 90% of care coordination cases are from Duval County residents and they are connected to federal, state, and local organizations. Care coordination includes identifying resources, advocacy, follow-up, and peer counseling to ensure veterans avail themselves to all benefits during times of need. The wide array of veteran service offerings can be confusing and dedicated veteran care coordinators provide the vital link to those services.

**United Way of Northeast Florida: United Way 2-1-1 Program
FY 2022-2023 City Grant Proposal Term Sheet**

As an **accredited American Association of Suicidology (AAS)** and associate agency of the National Lifeline (1-800-TALK NOW), United Way 2-1-1 specialists provide crisis and suicide intervention services to all residents. Suicide and crisis calls are prioritized ahead of all information and referral inquiries. Highly trained specialists provide immediate assessment of suicidal and homicidal risk, attempt de-escalation, and provide referrals to appropriate area mental health resources. Additionally, United Way 2-1-1 will also serve as our region's contact center for the soon-to-be rolled out national suicide prevention hotline (9-8-8). We are working closely with regional mental health providers, law enforcement (911) and health institutions to use the roll-out of 9-8-8 as an opportunity to build out the ideal system of response to crisis in our region. This 9-8-8 roll-out is not just about handling more crisis calls, but developing a process to ensure these calls are routed properly to community agencies for either follow-up support services or law enforcement intervention when necessary.

United Way 2-1-1 plays a pivotal role during manmade and natural disasters in association and partnership with the Jacksonville Fire and Rescue Department, the City's Emergency Operations Center (EOC) and as member of the Duval Community Organizations Active during Disasters (COAD). The 2-1-1 contact call center provides connection to disaster agencies, information to the EOC and COAD, and serves as the community database for **disaster recovery services and preparation information** for the community. The First Coast Relief Fund (FCRF) played a critical role in providing immediate response and support to victims of Hurricane's Matthew and Irma, and most recently during the COVID pandemic. United Way 2-1-1 served as the gateway for many Duval residents to access resources and support that were established through the FCRF.

Most recently, United Way of Northeast Florida was selected by the City of Jacksonville to administer the \$27M from the Department of Treasury to administer the Emergency Rental Assistance Program (ERAP) for Duval County. United Way 2-1-1 played a critical role in the roll out of that program by handling over 8,000 calls pertaining to: scheduling in-person application appointments, providing application assistance via phone and SMS text support, and answering general ERAP process questions. United Way 2-1-1 has close and consistent communication with 630-CITY for ERAP and other critical services to ensure that both contact centers are using coordinating messaging to consistently communicate key information and appropriately direct calls to each contact center.

PROGRAM COSTS/PAYMENT TERMS: United Way will be reimbursed on expenses for up to 3 Call Center Specialists, the Director of the 2-1-1 Program, and a partial funding for the Head of Basic Needs. Additionally, reimbursement for other operating expenses to include telephone expenses, and the cost for the software needed to run the 2-1-1 program as provided in the attached Program budget.

PROGRAM IMPACT & REPORTING:

Since the pandemic started in March 2020, United Way 2-1-1 has seen unprecedented increases in call volume, as well as increased needs from our callers and the community. Total call volume in 2020 was 117,700, which represented an increase of 113% from 2019. The monthly average calls handled jumped from 4,856 in 2019 to 9,764 in 2020. The top three needs presented by callers did not change year over year (rent & mortgage assistance, utility assistance and food assistance) but we did experience increases in calls of 69.2%, 29.6% and 56.9% respectively for each, despite

**United Way of Northeast Florida: United Way 2-1-1 Program
FY 2022-2023 City Grant Proposal Term Sheet**

significant federal support and eviction moratoriums. The top 16 zip codes where calls were placed from all originated from Duval County. Without United Way 2-1-1, these calls and callers would likely have relied upon 630-CITY for support and resources.

United Way 2-1-1 meets or exceeds all accreditation requirements to include quality assurance, training and supervision of staff and is confident in its ability to continue its process and program improvements. Improvements in the past year have included the launch of customer feedback survey technology which is offered to all callers not identified as suicidal. From May 2021 to May 2022, a total of 1,848 callers completed the survey and rated 2-1-1 Overall with an average score of 4.4 out of 5.0 scale. They also rated the listening ability and courtesy of our Specialists as 4.6 and 4.5 respectively out of a 5.0 scale. Additionally, technological improvements include a fully integrated SMS texting platform that allows for two-way communication, push notifications, and the sharing of information based on keywords.

In response to COVID-19 and the significant increase in call volume, United Way 2-1-1 has had to hire additional staff in order to maintain adequate and expected response and wait times for callers. This included a resource manager and an additional veteran care coordinator following a 102% increase in veteran calls from the previous year. This was needed to maintain appropriate caseload ratios and to address the specific needs of transitioning military members and their families. As a result, our Mission United veteran team was able to assist 5,237 veteran families with their emergency social and health needs.

Through our Ride United initiative supported through the 2-1-1 call center, we have been able to provide free transportation for Duval County households that were without direct access to health, food and employment services through our national partnerships with Lyft and DoorDash. From May 2021 to May 2022, the Lyft program provided 3,302 rides to local residents to attend job interviews, start new employment, attend medical appointments (including vaccinations), or to pick up food from local pantries or groceries. In 2021, through a partnership with The Veterans Administration and Feeding Northeast Florida, the DoorDash delivery program provided an average of 270 weekly food deliveries to homeless veterans and other low-income Duval County households. This partnership with United Way and the VA originated here in Jacksonville, and has since been replicated in other communities across the country. We are currently fundraising to ensure sustainability of the Lyft rides and potentially reinstate the Door Dash partnership with the V.A. to help meet the increased basic needs and accessibility challenges of the community.

Additional Grant Requirements and Restrictions: Recipient's expenditure of City Funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 through 5 of the *Jacksonville Municipal Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

FY 2022-23 City Grant - Program Budget Detail

Lead Agency:
 United Way of Northeast Florida
 Program Name:
 United Way 2-21-1/Information & Referral & Suicide Intervention

Agency Fiscal Year:
 July 1, 2022 to June 30, 2023

BUDGET

Categories and Line Items	Prior Year Prg Funding FY 2020-2021	Current Year Prg Budget FY 2021-2022	Total Est. Cost of Program FY 2022-2023	Funding Partners				
				Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
I. Employee Compensation								
Personnel - 01201 (list Job Title or Positions)								
1. Call Center Specialists (11)	\$192,000.00	\$312,000.00	\$375,080.00	\$217,349.00	\$0.00	\$99,000.00	\$58,731.00	\$0.00
2. Director	\$80,000.00	\$80,000.00	\$80,000.00	\$62,000.00	\$0.00	\$18,000.00	\$0.00	\$0.00
3. Call Center Specialists (Temp. Coverage)	\$20,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. 2-1-1 Overtime Expenses	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
5. 2-1-1 MFV Care Coordinator (2)	\$42,000.00	\$90,000.00	\$91,000.00	\$0.00	\$91,000.00	\$0.00	\$0.00	\$0.00
6. HMG Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Follow-up counselor/Lead (2)	\$0.00	\$74,880.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Head of Basic Needs	\$54,650.00	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00	\$0.00
9. 2-1-1 Database Resource Manager	\$35,000.00	\$50,000.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$0.00	\$0.00
10. Operations Supervisor		\$60,000.00	\$66,000.00	\$60,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
11. Database specialist		\$33,280.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	\$0.00
12 Outreach Specialist	\$0.00	\$0.00	\$40,102.00	\$0.00	\$0.00	\$0.00	\$40,102.00	\$0.00
13 Crisis Intervention Specialists (8)		\$0.00	\$449,224.00	\$449,224.00	\$0.00	\$0.00	\$0.00	\$0.00
14 Team Leads (2)		\$0.00	\$82,056.00	\$0.00	\$0.00	\$0.00	\$82,056.00	\$0.00
15 Crisis Director/Manager		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Employee Compensation	\$428,650.00	\$758,160.00	\$1,294,462.00	\$793,573.00	\$152,000.00	\$130,000.00	\$218,889.00	\$0.00
Fringe Benefits								
Payroll Taxes - FICA & Med Tax - 02101	\$32,248.00	\$54,272.16	\$53,236.22	\$34,594.80	\$8,761.67	\$0.00	\$9,879.75	\$0.00
Health Insurance - 02304	\$99,255.00	\$100,000.00	\$98,091.22	\$63,743.18	\$16,143.95	\$0.00	\$18,204.08	\$0.00
Retirement - 02201	\$40,000.00	\$21,283.20	\$20,876.95	\$13,566.59	\$3,435.95	\$0.00	\$3,874.41	\$0.00
Dental - 02301	\$2,000.00	\$7,500.00	\$7,356.84	\$4,780.74	\$1,210.80	\$0.00	\$1,365.31	\$0.00
Life Insurance - 02303	\$4,600.00	\$10,000.00	\$9,809.12	\$6,374.32	\$1,614.40	\$0.00	\$1,820.41	\$0.00
Workers Compensation - 02401	\$0.00	\$5,675.52	\$5,567.19	\$3,617.76	\$916.25	\$0.00	\$1,033.18	\$0.00
Unemployment Taxes - 02501	\$400.00	\$5,680.00	\$5,571.58	\$3,620.61	\$916.98	\$0.00	\$1,033.99	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Taxes and Benefits	\$178,503.00	\$204,410.88	\$200,509.13	\$130,298.00	\$33,000.00	\$0.00	\$37,211.13	\$0.00
Total Employee Compensation	\$607,153.00	\$962,570.88	\$1,494,971.13	\$923,871.00	\$185,000.00	\$130,000.00	\$256,100.13	\$0.00
II. Operating Expenses								
Occupancy Expenses								
Rent - Occupancy-04408	\$48,000.00	\$48,000.00	\$153,700.00	\$92,800.00	\$39,000.00	\$0.00	\$21,900.00	\$0.00
Telephone - 04181	\$68,884.00	\$225,000.00	\$223,000.00	\$163,000.00	\$0.00	\$10,000.00	\$50,000.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$11,146.00	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (UWof Annual Dues)	\$40,500.00	\$40,500.00	\$41,000.00	\$41,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Expenses								
Office and Other Supplies - 05101	\$880.00	\$1,500.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage - 04101	\$150.00	\$750.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$2,220.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$20,300.00	\$35,000.00	\$35,000.00	\$30,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 034	\$50,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Background Screening - 04938	\$700.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel Expenses								
Local Mileage - 04021	\$1,052.00	\$1,500.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking & Tools - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Expenses								
Rental & Leases - Equipment - 04402	\$37,694.00	\$37,694.00	\$38,000.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Service Point Database & CRM)	\$39,000.00	\$24,000.00	\$24,000.00	\$14,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
Direct Client Expenses - 08301								
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenses	\$320,526.00	\$485,044.00	\$590,050.00	\$454,150.00	\$44,000.00	\$20,000.00	\$71,900.00	\$0.00
III. Operating Capital Outlay (OVER \$1,000)								
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$2,200.00	\$7,500.00	\$27,000.00	\$15,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$2,200.00	\$7,500.00	\$27,000.00	\$15,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00
Direct Expenses Total	\$929,879.00	\$1,455,114.88	\$2,112,021.13	\$1,393,021.00	\$241,000.00	\$150,000.00	\$328,000.13	\$0.00
Percent of Budget			100.0%	66.0%	11.4%	7.1%	15.5%	0.0%

Last Modified: 02/11/2020

All PSG items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost
 FY 2023 PSG/ City Grant Application
 Program Budget Narrative (Max. 2 Pages)
 Proposed Funding Period: FY 2022-2023
 COJ Funding Only**

Agency: United Way of Northeast Florida

Program Name: United Way 2-1-1

EXPENSES: Please provide narrative description for all categories listed below for which you are seeking City Funding Only.

We have included those required elements in the spaces below. See instructions when listing personnel expenses.

Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

I. Employee Compensation - (not related to costs of the office of the governor of a state or the chief executive of a political subdivision)

Salary & Wages

Information & Referral Specialists	\$99,000.00	26.4% of I&R Specialists Salary Only (11)
Information & Referral Director	\$18,000.00	20.2% of total salary
Head of Basic Needs	\$13,000.00	11.6% of total salary

Office Expenses

Telephony System	\$10,000.00
Client & Community Database	\$10,000.00

Total \$150,000.00

BUDGET NARRATIVE

\$13,000 – Head of Basic Needs - Jeff Winkler, a long-standing member of the non-profit community and a 16-year veteran with UW, serves as Head of Basic Needs with UW. In this role, he provides oversight of the development and implementation of 2-1-1's strategic plan and vision. Jeff will spend approximately 11.6% of his time related to 2-1-1 activities.

\$18,000 – 2-1-1 Director - The 2-1-1 Director is responsible for daily management and oversight of UW 2-1-1 staff and volunteers, including scheduling, training, adherence to accreditation requirements and ongoing continuing education training. COJ funding would account for less than 20.2% of salary for this position.

\$99,000 – Information & Referral Specialists (3) – Answer calls and provide information & referral services and crisis intervention and suicide prevention support. COJ funding would account for approximately 100% of salary only for three (3) out of our eleven (11) I&R Specialist positions, equal to 26.4% of total salaries for these positions.

\$10,000 – ServicePoint - 2-1-1 uses ServicePoint from WellSky Corporation to track all calls and referrals. ServicePoint uses nationally approved Taxonomy of Human Services (accreditation requirement) to describe and classify consumer needs and provider services, resulting in a streamlined and community-specific index of services and search results that accurately address consumers' needs on the first try. COJ funding would account for approximately 26% of the total annual cost for ServicePoint.

\$10,000 – NICE inContact – 2-1-1 uses the InContact telephony system to create the IVR architecture to control and record call routing. The system uses a cloud-based application allowing 2-1-1 to be mobile and relocate to new sites during crises, such as the COVID-19 pandemic and hurricanes. The platforms within inContact have been upgraded to include telephone calls, SMS texting application, a customer feedback survey, and an integrated analytics software package providing real-time data to track and respond to customer needs and highlighting trending issues.

TOTAL: \$150,000

Agape Community Health Center, Inc.
FY 2022-2023 City Direct Appropriation Term Sheet

Grant Recipient: Agape Community Health Center, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Integrated and Accessible Primary & Behavioral Health Care Services (“the Program”)

City Funding Request: \$153,603

Contract/Grant Term: October 1, 2022– September 30, 2023

Any substantial change to this FY 2022-2023 City Grant Proposal Term Sheet (the “Term Sheet”) or the approved Program budget will require City Council approval.

PROGRAM OVERVIEW: Agape’s integrated and accessible primary and behavioral health care services program, (hereafter, the Program), serves Duval County residents. The Program is offered in six zip codes (32204, 32208, 32216, 32218, 32244, & 32277), where the patient population is demographically diverse and has undiagnosed and uncontrolled hypertension and diabetes. The Program’s goals and objectives are health promotion and prevention of strokes and heart attacks. This work is a priority because a higher percentage of Duval County residents (10.7%) compared to Florida residents (9.4%) have been told they are pre-diabetic.¹ Moreover, of Florida’s 67 counties, Duval ranks #45 in health outcomes.² Therefore, the Program will assist county residents by (1) providing services to income eligible patients without regard to the ability to pay, (2) providing universal screening, standardized assessments, case management, brief psychotherapy, social services linkages, joint care planning, frequent healthcare team plan of care consultations, patient health outcomes monitoring, and point of service/care health education, (3) providing coordinated, co-located, and integrated behavioral health and primary care services using a single, electronic health record plan of care. In FY 2022-2023, the City’s direct appropriation funding will be paid to the State.

PROGRAM SCOPE OF WORK AND DELIVERABLES: Adults refer to the Program’s growing census. In FY 2022-2023 the objectives will be to increase the proportion of adults (IPOA) who achieve hypertension control or blood glucose control, and of adults who are overweight/obese, provide a diagnosis of pre-diabetes, if indicated. The Program’s activities will include scheduling/rescheduling appointments, organizing patient flows, completing comprehensive assessments, (biomedical, social, emotional, and behavioral health histories), using team-based care, developing tailored treatment plans, documenting care in an electronic health record, engaging patients in treatment involvement, and doing post-treatment follow-ups. Deliverables include reduce waiting time after check-in, identification of disease risk and protective factors, creating measurable and quantifiable care plans objectives, and development and display of key Program performance indicators. The timeline for these deliverables will be from the point of service encounter to six months after receipt of funding.

PROGRAM COSTS/PAYMENT TERMS: The cost to operate the Program for the Low-Income Pool (LIP) appears in Table 1 below. The City’s intergovernmental transfer will go to the State. All other funding sources and additional City of Jacksonville funding appear below.

¹ [County Health Profile \(flhealthcharts.com\)](http://flhealthcharts.com)

² [Florida | County Health Rankings & Roadmaps](#)

Agape Community Health Center, Inc.
FY 2022-2023 City Direct Appropriation Term Sheet

Table 1: Other Funding Sources Applied for or Contributed to Agape’s Primary Care Services Program

FUNDING TYPE	COJ FUNDING	MATCH DESCRIPTION	AHCA STATE	TOTAL FUNDING
LIP	\$153,603	Initial Local Intergovernmental Transfer	\$230,885	\$384,488
CITY	\$0	City Contribution	\$0	\$0
		Sub-Total Impact	\$230,885	\$384,488
HRSA	\$2,100,000	Local services partnership	\$0	\$2,100,000
TOTAL	\$2,253,603		\$230,885	\$2,484,488

- \$153,603 will be used as our Intergovernmental Transfer (IGT) for Federally Qualified Health Center (FQHC) Low-Income Pool (LIP) funding from AHCA, and we will receive an additional \$230,885. The FQHC LIP offsets the cost of uncompensated charity care. These combined funds will be used for Emergency Room Diversion and Preventative Care.

PROGRAM IMPACT & REPORTING: The Program’s targets, goals, and objectives (TGOs) are hypertension control (HC), blood glucose control, and a diagnosis of pre-diabetes, if indicated, for persons overweight or obese. To impact population health outcomes, Agape will do the following: 1) outreach, 2) use health informatics, 3) coordinate, co-locate, and integrate medical and behavioral health services, 4) monitor program metrics, and 5) evaluate Program implementation. Quantitative data will measure the objectives. For example, “[Hypertension] control (HC) is Systolic Blood Pressure less than 140 mmHg and Diastolic Blood Pressure less than 90 mmHg because of treatment, lifestyle modification, and pharmacologic therapy.³ Agape will track the percentage of pre-treatment hypertensives who achieved HC. The approach described here consists of defining metrics, using a pretreatment baseline or reference point, taking at least two empirical post treatment measurements, and computing improvement, (temporal change). The Program’s achievements during the year immediately preceding this funding request were reduction in Emergency Room visits for inappropriate or non-emergent care and timely and appropriate use of health care services to ameliorate disease, and to improve or maintain function. The anticipated number of Duval County residents the Program will service is 750. The projected Program impact on those residents will be:

- Fewer sick days,
- More time for quality family interactions, productivity, and leisure,
- Less time and fewer dollars for unmanaged chronic disease states, and
- Proactive control of poor health habits that culminate in advanced and debilitating disease processes.

ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS: Recipient’s expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City’s Grant Administrator may amend this Term Sheet and the approved Program budget consistent with the Program’s needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

³ doi [10.1161/CIRCOUTCOMES.111.963439](https://doi.org/10.1161/CIRCOUTCOMES.111.963439)

**I.M. Sulzbacher Center for the Homeless, Inc. – Homeless Continuum of Care (Urban Rest Stop)
FY 2022-2023 City Grant Proposal Term Sheet**

Grant Recipient: I.M. Sulzbacher Center for the Homeless, Inc. (“Recipient”)
Program Name: Homeless Continuum of Care (Urban Rest Stop) (the “Program”)
City Funding Request: \$270,000.00

Contract/Grant Term: October 1, 2022– September 30, 2023

Any substantial change to this FY 2022-2023 City Grant Proposal Term Sheet (the “Term Sheet”) or the attached Program budget will require City Council approval.

PROGRAM OVERVIEW:

The Urban Rest Stop is a collaboration between Sulzbacher, the Mental Health Resource Center (MHRC) Link and Quest program, and the City of Jacksonville. This 6,000 square feet space located on the Sulzbacher main campus includes a large 15 stall shower and 10 stall bathroom as well as laundry facilities, a large outdoor deck, a large multi-purpose room and a large area perfect for Link/Quest’s 15 person staff. This co-location has enabled street homeless clients who are not currently staying at a shelter and /or do not have access to resources during the day an ability not only to be entered into the entire provider system but to be immediately linked to the largest provider of shelter and services in Jacksonville. This gives them access to showers, bathrooms, laundry, a place to receive mail and a safe space to sit/read and wait for appointments-which is not currently available to them during the day (other than the Library). This also eliminates transportation as a barrier to care for clients and facilitate the delivery of services. Clients are assessed, referred, and linked to services and are also able to get meals and medical care. This funding request is for programmatic expenses for FY 2022-2023.

PROGRAM SCOPE OF WORK AND DELIVERABLES:

Through a partnership with the City of Jacksonville and Mental Health Resource Center, the local CoC single point of coordinated entry is the Urban Rest Stop. The Urban Rest Stop is run by Mental Health Resource Center and is located on the Sulzbacher main campus. The Urban Rest Stop is designed to assist individuals who are homeless with finding and obtaining housing and mental health services. This program provides a range of services that includes case management, employment referrals, housing referrals, substance abuse referrals, and entitlement application assistance to individuals who are homeless or at risk of becoming homeless, as well as the range of health care services available at the Sulzbacher clinic.

The Urban Rest Stop serves as the single point of entry into the Homeless Continuum of Care programs (all homeless providers) in Jacksonville. As such, it conducts intakes and assessments on clients, evaluates their needs, and then provides referrals to the provider agency best able to address those needs. This co-location has enabled street homeless clients who are not currently staying at a shelter and /or do not have access to resources during the day an ability not only to be entered into the entire provider system but to be immediately linked to the largest provider of shelter and services in Jacksonville. This gives them access to showers, bathrooms, laundry, a place to receive mail and a safe space to sit/read and wait for appointments-which is not currently available to them during the day (other than the Library). This also eliminates transportation as a barrier to care for clients and facilitate the delivery of services. Clients are assessed, referred, and linked to services and are also able to get meals and medical care.

This innovative collaboration directly addresses not only the goal of Mayor Lenny Curry’s Task Force on Homelessness “to increase entry points into services using existing capacity” but also the new goal in the Jacksonville City Council’s 3 year plan “to increase services during the day for the local street homeless population” by co-locating the agency that intakes all clients into the homeless service system with the largest and most comprehensive provider of services for this population.

PROGRAM COSTS/PAYMENT TERMS: See the attached FY 2022-2023 Budget Form.

The Homeless Continuum of Care Project, the Urban Rest Stop (URS) toward which these funds are to be used includes:

**I.M. Sulzbacher Center for the Homeless, Inc. – Homeless Continuum of Care (Urban Rest Stop)
FY 2022-2023 City Grant Proposal Term Sheet**

- **Weekend hours** - Total cost of 2 staff persons x \$28/hr. x 16 hours each/week x 52 weeks = \$23,296 (Agency Provided Funding).
- **Maintenance staff** - 2 hours/day x \$11.00/hour x 365 day = \$8,030.00 (Agency Provided Funding).
- **Urban Rest Stop Program Director, to provide oversight and direction to the program, figured at annual salary of \$67,626.00 (COJ Request).**
- **Benefits** for weekend staff and Urban Rest Stop Program Director, figured at 28% of salary = \$25,459.00. **(COJ Request \$18,925.00, \$6,523.00 is Agency Provided Funding.**
- **Utility Costs - 8,000 SF x \$.1911/month/SF x 12 months, to include all pavilion, booth, and library space, = \$18,346.00 (COJ Request).**
- **Maintenance/Janitorial Supplies, figured at \$250/year (COJ Request).**
- **Transportation** – Driver for URS Bus to travel the urban core and beyond to transport clients to the URS, figured at \$45,000 per year (Agency Provided Funding).
- **Equipment Expenses – Rental of washers/dryers at \$1,595 month for 12 months = 19,140 (COJ Request).**
- **Program Supplies - Total cost of detergent, soap, shampoo, towels, cleaning supplies and paper products, figured at \$25,000/year (COJ Request).**
- **JSO Officer (weekdays)** - Total cost of \$109,260 for a JSO officer on site rotation during the day (\$45/hour x 40 hours/week x 52 weeks, plus scheduler fee of \$225 every two weeks) **(COJ Request \$92,237, Agency Provided Funding \$17,023).**
- **JSO Officer (weekends)** -Total cost of \$56,160.00 for a JSO officer on site rotation during the day (\$45/hour x 24 hours/week x 52 weeks) **(COJ Request \$28,476, Agency Provided Funding \$27,684).**
- **Storage** – 1 FTE staff person and benefits to staff the storage facility for homeless clients to have a place to store their personal belongings, figured at \$40,000 per year (Other Match Funding).

The City is authorized to reimburse the Recipient on receipt of evidence that, by way of example and not exclusion, a JSO security officer was paid for services at facility during daytime hours, utilities, maintenance, food detailed above were purchased and this resulted in a person received emergency shelter, a person was rehoused, meals were provided, education and training were provided, health care was provided. In addition, a narrative report will be submitted with each reimbursement request concerning the numbers of homeless persons assisted and outcomes during the period for which reimbursement is sought demonstrating success of the program in meeting its objectives.

PROGRAM IMPACT & REPORTING:

A narrative report will be submitted with each reimbursement request concerning the numbers of homeless persons assisted and outcomes during the period for which reimbursement is sought demonstrating success of the program in meeting its objectives.

In the last year, the Urban Rest Stop has extended hours to be open 7 days per week, including 12 hours per day on Saturdays and Sundays. The storage facility opened in February of 2021. We have 120 lockers for people experiencing street homelessness to utilize, free of charge, to store their belongings. 1,732 persons were screened with the VI-SPDAT tool, 140 referred to housing, 427 mental health screenings were performed, 11,835 showers were provided, and 1,182 client laundry loads were done. The number of meals served to the community (meaning non-residents of Sulzbacher) has risen from an average of 20,000 meals per month at the beginning of 2020 to 27,000 meals per month.

ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:

Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

FY 2022-2023 PSG/ City Grant - Program Budget Detail

Lead Agency:
I.M. Sulzbacher Center for the Homeless, Inc.
Program Name:
Urban Rest Stop

Agency Fiscal Year:
July 1 - June 30

Categories and Line Items	Prior Year Prg Funding FY 2020-2021	Current Year Prg Budget FY 2021-2022	Total Est Cost of Program FY 2022-2023	BUDGET				
				Agency Provided Funding	All Other Program Revenues	Funding Partners		
						City of Jacksonville (City Grant)	Federal/ State & Other Funding	Weaver Match Funding
I. Employee Compensation								
Personnel - 01201 (list Job Title or Positions)								
1 Weekend Staff (2 staffpersons)	\$67,392.00	\$67,392.00	\$23,296.00	\$23,296.00	\$0.00	\$0.00	\$0.00	\$0.00
2 Maintenance Staff	\$8,030.00	\$8,030.00	\$8,030.00	\$8,030.00	\$0.00	\$0.00	\$0.00	\$0.00
3 Urban Rest Stop Program Director	\$0.00	\$65,000.00	\$67,626.00	\$0.00	\$0.00	\$67,626.00	\$0.00	\$0.00
4 Additional hours for weekend staff and JSO	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Employee Compensation	\$75,422.00	\$190,422.00	\$98,952.00	\$31,326.00	\$0.00	\$67,626.00	\$0.00	\$0.00
Fringe Benefits								
Payroll Taxes - FICA & Med Tax - 02101	\$5,155.00	\$10,122.00	\$6,955.00	\$1,782.00	\$0.00	\$5,173.00	\$0.00	\$0.00
Health Insurance - 02304	\$9,266.00	\$18,210.00	\$12,505.00	\$3,215.00	\$0.00	\$9,290.00	\$0.00	\$0.00
Retirement - 02201	\$1,213.00	\$2,383.00	\$1,636.00	\$419.00	\$0.00	\$1,217.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$1,719.00	\$3,376.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$843.00	\$1,655.00	\$2,318.00	\$594.00	\$0.00	\$1,724.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$674.00	\$1,324.00	\$1,136.00	\$291.00	\$0.00	\$845.00	\$0.00	\$0.00
Other Benefits - (Disability)	\$0.00	\$0.00	\$909.00	\$233.00	\$0.00	\$676.00	\$0.00	\$0.00
Subtotal Taxes and Benefits	\$18,870.00	\$37,070.00	\$25,459.00	\$6,534.00	\$0.00	\$18,925.00	\$0.00	\$0.00
Total Employee Compensation	\$94,292.00	\$227,492.00	\$124,411.00	\$37,860.00	\$0.00	\$86,551.00	\$0.00	\$0.00
II. Operating Expenses								
Occupancy Expenses								
Rent - Occupancy-04408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$18,346.00	\$18,346.00	\$18,346.00	\$0.00	\$0.00	\$18,346.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Janitorial Supplies	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00
Office Expenses								
Office and Other Supplies - 05101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage - 04101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel Expenses								
Local Mileage - 04021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Transportation	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Expenses								
Rental & Leases - Equipment - 04402 Rental of Washers/Dryers	\$19,140.00	\$19,140.00	\$19,140.00	\$0.00	\$0.00	\$19,140.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Client Expenses - 08301								
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food - Breakfasts	\$31,200.00	\$31,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food - Lunches	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other Temporary Supportive Housing	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other-Detergent, soap, shampoo, towels, paper products, etc	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
Other Expenses								
Other - Security - JSO Officer Weekdays	\$99,450.00	\$99,450.00	\$109,260.00	\$17,023.00	\$0.00	\$92,237.00	\$0.00	\$0.00
Other - Security - JSO Officer Weekends	\$56,160.00	\$56,160.00	\$56,160.00	\$27,684.00	\$0.00	\$28,476.00	\$0.00	\$0.00
Other - Security - Storage facility for client's possessions	\$0.00	\$65,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
Total Operating Expenses	\$299,546.00	\$409,546.00	\$313,156.00	\$89,707.00	\$0.00	\$183,449.00	\$0.00	\$40,000.00
III. Operating Capital Outlay (OVER \$1,000)								
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Expenses Total	\$393,838.00	\$637,038.00	\$437,567.00	\$127,567.00	\$0.00	\$270,000.00	\$0.00	\$40,000.00
Percent of Budget	-	-	100.0%	29.2%	0.0%	61.7%	0.0%	9.1%
Last Modified: 07/08/2022								

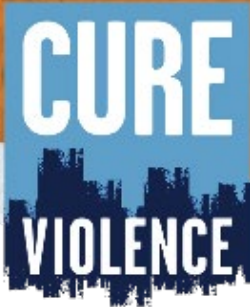
All PSG items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost
 FY 2022-2023 PSG/ City Grant Application
 Program Budget Narrative (Max. 2 Pages)
 Proposed Funding Period: FY 2022-2023
 COJ Funding Only**

Agency: I.M. Sulzbacher Center for the Homeless, Inc.
Program Name: Urban Rest Stop

EXPENSES: Please provide narrative description for all categories listed below for which you are seeking **City Funding Only**. We have included those required elements in the spaces below. See instructions when listing personnel expenses. Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

	COJ Grant	Agency Provided Funding*	Weaver Match Funding
<u>I. Employee Compensation -</u>			
<small>(not related to costs of the office of the governor of a state or the chief executive of a political subdivision)</small>			
Salary & Wages			
Additional weekend hours - Total cost of 2 staff persons x \$28 /hr. x 16 hours each/week x 52 weeks = \$23,296.	\$0	\$23,296	\$0
Maintenance staff - 2 hours/day x \$11.00/hour x 365 day = \$8,030.	\$0	\$8,030	\$0
Urban Rest Stop Program Director, annual salary = \$67,626.	\$67,626	\$0	\$0
Payroll Taxes & Benefits			
Benefits for weekend staff and Program Director, figured at 28% of salary = \$25,459.	\$18,925	\$6,534	\$0
<u>II. Operating Expenses</u>			
Occupancy Expenses			
Utility Costs - 8,000 SF x \$.1911/month/SF x 12 months, to include all pavilion, booth, and library space, = \$18,346.	\$18,346	\$0	\$0
Maintenance/Janitorial Supplies, figured at \$250/year.	\$250	\$0	\$0
Office Expenses - N/A			
Travel Expenses			
Transportation - JEA donated bus, to travel 8 hours per day, making circuits around the core and beyond into communities like Riverside, etc. to transport clients to and from the Urban Rest Stop. Figured at \$45,000 per year.	\$0	\$45,000	\$0
Equipment Expenses			
Rental of washers/dryers at \$1,595/month for a total of \$19,140.	\$19,140	\$0	\$0
Direct Client Expenses			
Program Supplies - Total cost of detergent, soap, shampoo, towels, cleaning supplies and paper products, figured at \$25,000/year.	\$25,000	\$0	\$0
Other			
JSO Officer (weekdays) - Total cost of \$99,450 for a JSO officer on site rotation during the day (\$45/hour x 40 hours/week x 52 weeks, plus scheduler fee of \$225 every two weeks).	\$92,237	\$17,023	\$0
JSO Officer (weekends) -Total cost of \$56,160 for a JSO officer on site rotation during the day (\$45/hour x 24 hours/week x 52 weeks).	\$28,476	\$27,684	\$0
Storage –1 FTE staff person and benefits to staff a storage facility on our campus to help homeless have a place to store their personal belongings, figured at \$40,000/year.	\$0	\$0	\$40,000
<u>III. Operating Capital Outlay: - N/A</u>			
Total Expenses	\$270,000	\$127,567	\$40,000



VIOLENCE IS CONTAGIOUS; WE CAN
TREAT AND, ULTIMATELY, CURE VIOLENCE
USING A HEALTH APPROACH

cureviolence.org | #cureviolence

Cure Violence Jacksonville Suppliers and Scopes of Services FY 2022 - 2023

Grant Recipient #1: Cure Violence Global, Inc.

Service: Training and Technical Assistance

Cure Violence has provided an array of Training and Technical Assistance (TTA) to over 100 communities in over 10 countries. The services are adapted to each unique community based on the needs and capacity of the local partners. Cure Violence's ultimate goal is to provide quality TTA services to assist in ending the violence epidemic.

Cure Violence will provide comprehensive and intensive training, support and guidance This includes: (staffing patterns, staff recruitment planning and hiring guidance, onsite trainings, e-learning, peer learning, database management, teleconference and meeting participation, communications assistance, policy development and advocacy and overall project management. Cure Violence will provide its core training modules, as stipulated in the Schedule of Activities, which includes:

Training

- Violence Interruption and Reduction Training & Refresher Courses (VIRT)
- Management Training: Interruption and Outreach
- Database and Documentation
- Research / Analysis Support
- Conflict Mediation Techniques
- Recruitment of Highest Risk Individuals
- Engaging and Building Rapport with Highest Risk Individuals
- Risk Reduction Strategic Planning
- Utilization of data for strategic planning
- Utilization of data to evaluate performance outcomes and opportunities to advance the program

Technical Assistance

- Programmatic and data TTA
- Data Reports
- Site Visits
- Ongoing support -Quarterly calls with the City of Jacksonville
- Monthly Virtual Technical Assistance virtual Strategic Planning Meetings

Advanced Training / Program Support

- Leading with Equity - Annual Site Review
- Program Progress - Presentation Preparation

Cost: This TTA package is valued at **\$85,000.00**.

Term: October 1, 2022 through September 30, 2023

Grant Recipient #2: Family Foundations of Northeast Florida, Inc.

Service: Mental Health and Financial Wellness & Wrap Around Services

The City of Jacksonville will use funding to further expand the local Cure Violence initiative and support the further development of the Mayor's Violence Reduction Center. This project will support the City's efforts to, train staff, participants, and secure wrap around services for clients.

- Conducting community engagement activities and providing services directly to high-risk individuals;
- Developing interactive dashboards and conducting data analysis;
- Providing professional services for trauma-informed support, including mental health and financial wellness services; and
- Providing additional social services, including but not limited to job preparation and housing support for the target community.

Family Foundations proposes to provide mental health and financial wellness services to Cure Violence staff members at the three sites: Bridges to Cure, Noah's Ark, and the Sites. Family Foundations will also provide mental health and financial wellness services to Cure Violence program participant referrals and administer wrap around services that will made available to them. Our services are intended to assist clients with becoming emotionally and financially stable. Through a combination of group meetings, psycho-educational and financial education group sessions, individual counseling, and case management services, Family Foundations will provide clients with tools and skills to address barriers that have impacted their personal and professional relationships and also prevented them from achieving financial goals.

PROGRAM SCOPE OF WORK AND DELIVERABLES:

- 1. Staffing and support to expand the Mayor's Violence Reduction Center:** Cure Violence local partner staff will be available to respond to murders/shootings as needed to provide services and assistance as described in the scope of work. The MVRC will provide wrap around services.
- 2. Procure services to provide data analytics and support regarding Jacksonville's Cure Violence initiative.** Delivery and receipt of the goods/services procured as attested on the expenditure report.
- 3. Contract with local vendors to provide social services for individuals identified through the Cure Violence initiative.** Local vendors will be available to provide social services as needed as described in the scope of work. Minimum performance will be the completion of the activities identified in the scope of work.
- 4. Group Sessions:** Mandatory group counseling sessions will be conducted. These sessions provide opportunities for clients to discuss a variety of topics, feelings, and emotions to help them learn how to manage the stress and anxiety experienced during their work in the community. Sessions focus on building interpersonal skills and teamwork and also provides participants with tools and techniques to address their emotions, manage conflict, and de-escalate tense situations. Finally, group sessions address home/domestic issues as we have learned during the past year that these issues have impact on the participants' abilities to successfully fulfill their roles in the program. Participants learn how to balance work and home priorities and also how to separate/compartmentalize issues so as not to have negative impact on either.
- 5. Individual Sessions:** Individual counseling sessions will be offered to all participants. Participation in these sessions will be voluntary and at the request of the participant. Participants may also be referred by Program Management to address work/disciplinary issues. Each participant who participates in individual counseling will receive the following: Intake Process

Counseling Assessment, Treatment Plan/Plan Updates, and Counseling Interventions are a regular part of the process.

6. **Educational Workshops:** Bi-monthly educational workshops are designed to provide a series of skills and decompression techniques to help team members deal with life events so that they can focus on the primary work that they do in the community. Workshops will be developed/facilitated to address topics/issues experienced by Cure Violence participants. Topics will also adhere to Cure Violence's national program model. Below is a partial list of sessions/topics that will be conducted.

i. **Race/ Culture:** Identifies and focuses on cultural biases that impact the target communities where Cure Violence work is being performed.

ii. **Boundary Issues:** Focuses on why and how setting health boundaries in the workplace/community is important. Includes discussions of physical, mental, and emotional boundaries in relationships

iii. **Conflict Resolution:** Team Members have learned conflict resolution techniques that they can use in their interactions with each other, management, and participants in their assigned zip codes. These techniques and methods are designed to ensure that the stress and anxiety that they face can be channeled towards a positive resolution of daily incidents. Virtual sessions have allowed Team Members to explore how to manage home and work scenarios in the community during COVID-19 restrictions. The shift in environment where Team Members spend a majority of their time with family members has raised additional tension that adds to the stress and conflict that they face on the streets.

iv. **Trauma-Informed Counseling:** Family Foundations offers trauma-informed counseling that focuses on the psychological distress Team Members may face following exposure to a traumatic or stressful event. This counseling is centered on a fear-based reaction and helps Team Members externalize angry and aggressive symptoms. Both sites have learned how to recognize chronic trauma symptoms. Counseling sessions focus on the type of exposure to trauma they may face and how they occur across gender, race, ethnic communities, and socio-economic groups. Counseling also provides insight into the basics of how social impact of trauma manifests itself on communities and individuals.

v. **Mental Health First Aid USA Training:** This course is designed to help Team Members recognize and respond to a person experiencing a mental health crisis. The first aid taught in this course allows Team Members to provide appropriate treatment and support until First Responders arrive. Team Members learn how to assess the risk, listen non-judgmentally, give reassurance and encourage self-help and other support strategies. Participants receive a certificate from MHFA USA at the conclusion of the course and also gains access to the MHFA website and resources.

7. **Case Management Services:** Family Foundations will assist Team Members with accessing community resources to address personal/family needs. This may include accessing food, housing, or other benefits.

8. **Financial Education:** The goal of the Financial Education/Coaching sessions is to help participants change their behavior with money. Family Foundations will conduct two 6-week sessions on basic financial skills and concepts to include topics such as: developing a sustainable budget, principals of savings, understanding credit/credit scores, responsible use of credit/debt, and homeownership. In addition, participants will complete **Credit When Credit is Due**, a self-paced course about the responsible use of credit. At the completion of the course, participants can add a note to their credit file and potentially receive a boost in their credit score.

9. **Financial Coaching/Counseling:** Participants will receive individual coaching/counseling to assist them in reaching specific financial goals. Each participant will receive a minimum of 4 counseling sessions. Participants will develop a budget and savings plan and a work plan will be developed to assist them in reaching their goals. Participants with more complex financial goals/issues will receive financial coaching services which are designed to assist the client over a longer period of time. Team Members interested in home ownership will be able to participate in Family Foundations' Homebuyer's Club. The Club works with participants to prepare and qualify for buying a home.

PROGRAM COSTS/PAYMENT TERMS:

- 1 - Full-time Program Manager - The Program Manager will serve as the MVRC's City's resource for violence reduction/prevention and community-based intervention. In partnership with other internal and external partners, this position will coordinate a comprehensive effort to address gun violence. They will develop, coordinate, and lead activities at the MVRC. The MVRC Community Services Manager collaborates with internal and external partners to provide supportive services to participants.
- 1 - Full-time Outreach Worker - will work with the community on events and enhancing the program to those in the communities served by the Cure Violence three sites
- 1 - Full-time Change Engineer (Case Manager) - Change Engineers work with participants through the process of intake, assessment, referral, education, and vocational placement.
- 1 - Full-time Master's level or Licensed Mental Health Counselor's time - The counselor will be responsible for conducting group educational sessions, crisis intervention/de-briefing sessions, and case management services. The counselor will also provide individual counseling services for Cure Violence team members requesting services.
- 1 - Full-time Financial Coach/Counselor – The coach/counselor will conduct group educational sessions to provide basic tools on money management. The coach/counselor will also provide initial individual financial assessments for all staff and conduct individual sessions for Cure Violence team members requesting services.
- 1 – PT Case Manager – The case manager will work with Cure Violence team members to coordinate access to resources for food, housing, emergency assistance, etc. The case manager will also support the counselors in conducting workshops and coordinating counseling sessions.
- Finance & Administration Manager – An allocation of the fiscal manager's time will be included to support grant administration, billing, and reporting.
- Family Foundation Executive Director – An allocation of management's time to include general oversight of the entire Cure Violence initiative working with the City and issues to reduce crime and violence in impacted areas.

PROGRAM IMPACT & REPORTING: Proposed objectives for the program
Mayor's Violence Reduction Center

- Completion of at least one activity identified in the scope of work
- Delivery and receipt of the goods/services procured as attested on the expenditure report
- Track and report on the number of referrals of individuals impacted by crime
- Track and report on the number of actual services received by program participants
- Track and report on referral sources and agencies
- Provide monthly Performance Reports to the City of Jacksonville Office of Grants and Contract Compliance attesting to the progress towards deliverables and to validate the required minimum acceptable level of service.
- Track the return on investment or benefits of this program for the City of Jacksonville and the communities.
- Hire and Train staff using Cure Violence Global interview process and background checks

Mental Health and Life Skills

- 95% of staff will participate in weekly group sessions at each site
- 95% of staff will participate in bi-monthly educational workshops
- 75% of participants will indicate increased knowledge of de-escalation skills
- 100% of participants will complete Mental Health First Aid Training
- 40% of participants will complete individual counseling sessions
- 100% of individual counseling participants will receive a comprehensive assessment and evaluation

Financial Wellness and Education

- 60% of participants will complete the 6-week financial education series
- 90% of staff will participate in individual counseling sessions
- 100% of participants who begin individual counseling will receive the following:
 - credit report w/credit score
 - assistance with developing a budget

□ individual work plan that addresses goals and specific steps to achieve them
(all participants may receive items above regardless of their on-going participation in individual counseling)

- 30% of participants who begin individual counseling will request assistance with housing counseling/education or debt management

ii. During the current fiscal year, Family Foundations has achieved the following through the end of June:

a. conducted 21 financial education sessions

b. provided individual financial coaching/counseling to 5 individuals (time of sessions issues)

c. provided individual mental health counseling sessions to 5 individuals (time of sessions issues)

d. conducted 13 psychoeducational sessions

e. conducted 36 weekly sessions at Bridges to Cure, Noah's Ark, Potters House (goal changed from individual site meeting to combined site meetings)

iii. Family Foundations' role in the Cure Violence program does have a direct impact on residents; our role is to provide support to the staff of the programs which allows them the emotional and financial stability needed to effectively perform their jobs. The impact on residents is therefore measured by the reduction in violence achieved by the direct services performed by the Cure Violence team members. The ultimate goal is to create safer communities throughout Jacksonville, and specifically in the communities in which Cure Violence operates.

Term: October 1, 2022 through September 30, 2023

Cost: The program cost is **\$880,733**. Family Foundations is requesting **\$700,000** from the City of Jacksonville. The remaining funds will be provided through agency funding and an allocation of funding from a small private grant.

FY 2023 Cure Violence/ City Grant - Program Budget Detail

Lead Agency:
 Family Foundations of Northeast Florida, Inc.
Program Name:
 Cure Violence

Categories and Line Items	Total Est. Cost of Program FY 2022-2023	BUDGET	
		Agency Provided Funding	Funding Partners City of Jacksonville (City Grant)
I. Employee Compensation			
Personnel - 01201 (list Job Title or Positions)			
1 Executive Director	\$105,000.00	\$95,000.00	\$10,000.00
2 VRC Program Manager	\$60,000.00	\$0.00	\$60,000.00
3 Outreach Worker	\$50,000.00	\$0.00	\$50,000.00
4 Change Engineer	\$40,000.00	\$0.00	\$40,000.00
5 Weekly Group Session	\$45,000.00	\$0.00	\$45,000.00
6 Individual Counseling Sessions	\$28,000.00	\$0.00	\$28,000.00
7 Education Workshops	\$12,500.00	\$0.00	\$12,500.00
8 Case Manager	\$52,500.00	\$45,000.00	\$7,500.00
9 Financial Education/Coaching	\$29,000.00	\$8,400.00	\$20,600.00
10 Financial Management	\$41,712.00	\$26,712.00	\$15,000.00
Subtotal Employee Compensation	\$463,712.00	\$175,112.00	\$288,600.00
Fringe Benefits			
Payroll Taxes - FICA & Med Tax - 02101	\$62,055.50	\$23,412.00	\$38,643.50
Health Insurance - 02304	\$40,500.00	\$0.00	\$40,500.00
Retirement - 02201	\$23,088.00	\$0.00	\$23,088.00
Dental - 02301	\$643.50	\$0.00	\$643.50
Life Insurance - 02303	\$1,854.00	\$700.00	\$1,154.00
Workers Compensation - 02401	\$2,783.00	\$1,051.00	\$1,732.00
Unemployment Taxes - 02501	\$1,443.00	\$0.00	\$1,443.00
Subtotal Taxes and Benefits	\$132,367.00	\$25,163.00	\$107,204.00
Total Employee Compensation	\$596,079.00	\$200,275.00	\$395,804.00
II. Operating Expenses			
Occupancy Expenses			
Rent - Occupancy -04408	\$1.00		\$1.00
Telephone - 04181	\$1.00	\$0.00	\$1.00
Utilities - 04301	\$1.00	\$0.00	\$1.00
Maintenance and Repairs - 04603	\$1.00	\$0.00	\$1.00
Insurance Property & General Liability - 04502	\$1.00	\$0.00	\$1.00
Office Expenses			
Office and Other Supplies - 05101	\$3,000.00	\$0.00	\$3,000.00
Postage - 04101	\$1,050.00	\$50.00	\$1,000.00
Printing and Advertising - 04801	\$1,150.00	\$150.00	\$1,000.00
Publications - 05216	\$900.00	\$0.00	\$900.00
Staff Training - 05401	\$6,500.00	\$1,500.00	\$5,000.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$59,588.00	\$1,500.00	\$58,088.00
Background Screening - 04938	\$5,350.00	\$350.00	\$5,000.00
Other - Equipment under \$1,000 - 06403	\$2,000.00	\$0.00	\$2,000.00
Travel Expenses			
Local Mileage - 04021	\$8,000.00	\$0.00	\$8,000.00
Parking & Tools - 04028	\$2,000.00	\$0.00	\$2,000.00
Equipment Expenses			
Rental & Leases - Equipment - 04402	\$5,000.00	\$0.00	\$5,000.00
Vehicle Fuel and Maintenance - 04216	\$5,000.00	\$0.00	\$5,000.00
Vehicle Insurance -04502	\$7,000.00	\$0.00	\$7,000.00
Direct Client Expenses - 08301			
Client Rent	\$20,000.00	\$0.00	\$20,000.00
Client Utilities	\$20,000.00	\$0.00	\$20,000.00
Client Food	\$20,000.00	\$0.00	\$20,000.00
Client Medical	\$20,000.00	\$0.00	\$20,000.00
Client Educational	\$15,000.00	\$0.00	\$15,000.00
Client Personal	\$20,000.00	\$0.00	\$20,000.00
Total Operating Expenses	\$221,543.00	\$3,550.00	\$217,993.00
III. Operating Capital Outlay (OVER \$1,000)			
Machinery & Equipment - 06402	\$21,913.00	\$0.00	\$21,913.00
Computers & Software - 06427	\$15,000.00	\$0.00	\$15,000.00
Other - (Physical Enhancements)	\$49,290.00	\$0.00	\$49,290.00
Total Capital Outlay	\$86,203.00	\$0.00	\$86,203.00
Direct Expenses Total	\$903,825.00	\$203,825.00	\$700,000.00
Percent of Budget	100.0%	22.6%	77.4%

Last Modified: 02/12/18

All PSG items listed must be included in the narrative section of the budget.

Grant Recipients 3, 4, 5:

Grant Recipient 3: The Sites Community Development Empowering Center

Grant Recipient 4: Bridges to the Cure, LLC

Grant Recipient 5: Reintegration Solutions, Inc. d/b/a Noah's Ark Project

Service: Execution and operation of the Cure Violence Public Health Model

Scope of Services

Cure Violence Jacksonville Program

This Scope of Work Statement outlines services to be provided by The Potter's House Community Development Empowering Center, Bridges to the Cure, LLC and Reintegration Solutions (d/b/a Noah's Ark Project) to stop (if possible) or reduce the shootings and killings occurring in northwest, eastside and westside Jacksonville neighborhoods. Here after referred as "Sites."

- A. Sites are responsible for implementing the Cure Violence Public Health Violence Reduction Model and providing the Cure Violence Services described herein with high degree of fidelity and in accordance with the terms of this Contract.
- B. Sites shall fully implement and monitor a Violence Reduction Strategy for its target area, and the Services shall only be performed in and for the benefit of residents of Duval County, Florida. This strategy shall be approved by the City's Grant Administrator and should be updated on no less than a quarterly basis to respond to any new data, information, or better understanding of the target area. Any updates or changes shall be communicated to the City's Grant Administrator prior to being implemented. The City shall have thirty (30) days from receipt of the updates or changes to raise any concerns or objections; otherwise, the changes may be implemented. The Violence Reduction Strategy shall address how the site will:
 - 1. Detect and interrupt violent crime (murders and shootings),
 - 2. Change the behaviors of high-risk individuals, and
 - 3. Change the norm of violence in the communities within the target area.
- C. Compliance with all requirements of the Contract is considered essential to the successful implementation of the Model. Therefore, Sites must:
 - 1. Coordinate with City as needed to ensure successful implementation, including, where necessary, engaging with the Mayor's Office, State Attorney's Office, Office of the Sheriff, and City departments and divisions unrelated to the Services.
 - 2. Provide appropriate staff positions to successfully implement the Services and the Model. All staff shall be provided with an hourly or salaried wage, along with unemployment compensation, social security benefits, and healthcare coverage. Each site shall have at least one (1) full time Site Director and one (1) full time Program Manager, one (1) full time outreach supervisor, two (2) outreach workers, and two (2) violence interrupters. Any additional staffing requirements shall be evaluated and implemented by the Site Director and Program Manager, which costs shall be included in the annual budget.
 - 3. Ensure that the hiring of staff positions follow the following requirements:
 - A. Site Director and Program Manager shall be hired from a pool of candidates generated from a public posting of the position, unless prior written approval of a waiver for this requirement is obtained from the City's Grant Administrator.
 - B. Outreach supervisors, outreach workers and violence interrupters shall be selected from a pool of candidates that may include community residents, others with a demonstrated ability to relate to the target population, and ex-offenders (except those convicted of domestic violence, child abuse, or a crime of a sexual nature unless the candidate was convicted of domestic violence ten (10) or more years ago). **Former employees of Provider are only eligible if they left in good standing.**

- C. Program Managers, outreach supervisors, outreach workers and violence interrupters shall be hired upon the recommendation of a community hiring panel. The community hiring panel shall consist of the following representatives: one (1) representative of Cure Violence Global, one (1) representative of each Site, one (1) representative of the City, one (1) law enforcement representative, and at least one (1) other individual who lives or works in the community. Inclusion of other community representatives is encouraged. Up to two (2) representatives of a single organization may participate on a panel, provided the organization has only one "vote" in the selection of candidates to whom offers of employment will be extended.
- D. **No candidate(s) shall be offered employment without the agreement of all members of the community hiring panel.** Sites will not hire individuals who are currently on probation or who have been off probation for less than six (6) months. Sites will also not hire individuals where less than one (1) year has elapsed since the applicant was released from incarceration or completed probation (whichever has last occurred) for a conviction of a violent crime.
- E. Candidates who are deemed qualified by the community hiring panel but are not offered a position will be considered eligible for hiring for up to six (6) months following the date of their interview. Hiring or reinstatement of any personnel shall be contingent upon these individuals successfully passing a criminal background check and drug screening.
- F. If Sites desire to promote an internal candidate to any senior level position (Site Director, Program Manager, or Supervisor), the availability of the position must be announced to all staff and all qualified candidates shall be interviewed by the community hiring panel.
- G. All potential hires must adhere to the site's approved ex-offender hiring policy.
- H. Sites must notify the City's Grant Administrator, in writing, of vacancies, suspensions or terminations of staff within forty-eight (48) hours of any employee's change in status. Failure to maintain the minimum staffing outlined in this for more than thirty (30) days may be deemed an event of default by the City.
- I. Sites must conduct monthly checks during the employee's entire length of employment to ensure that they have not been arrested and/or convicted of any new criminal charge(s). Sites may obtain this information via its law enforcement contact or other available means. Any employee arrest and/or conviction must be reported to City's Grant Administrator within two (2) business days of the Site Director and/or Program Manager becoming aware of such arrest or conviction. Any employee arrested and charged with a felony crime of violence or serious misdemeanor must, at a minimum, be suspended pending the disposition of the offense. Any employee convicted of a felony or misdemeanor must be terminated.
- j) New hires must be drug tested to assure they are drug-free and agree to periodic drug testing as part of a program of random testing or for cause. Sites must perform random drug testing for all staff at a minimum of one (1) time per contract period. Results of drug tests should be retained by Sites in a secure location and made available for City review upon request.
- k) Criminal background checks must be completed for each individual to be hired, including those who admit to having been convicted of felonies and/or having served time in prison. Results of criminal background checks should be retained by Sites in a secure location and made available for City review upon request.
- l) Sites must submit its Ex-offender Hiring, Arrest/Conviction and Substance Abuse policies to the City for approval upon execution of the Contract.
- m) Individuals hired by Sites pursuant to the Contract will be provided with the equipment they need to fulfill their duties, including cell phones and access to a computer with internet service, and a base of operation that is located in or in close proximity to the target area(s).
- n) All employees who do not currently possess a high school diploma or general equivalency diploma (GED) must enroll in an educational program or sign up to take

the GED within ninety (90) days of the start of their employment. Employees must provide supporting documentation of enrollment or test date. Employees enrolled in an educational program must attend said program until successful completion of a GED or high school diploma. Attendance must be verified by the educational entity and Sites must attach this information to its monthly invoice. Sites may request alternate educational requirements on behalf of an employee in writing which must be approved by the City's Grant Administrator before the employee may pursue the alternate educational requirement.

- o) Successful Outreach Worker candidates are required to complete the basic Outreach Worker training delivered by Cure Violence Global and the City within sixty (60) days of their employment with Site if the training is available in Jacksonville or at another site nationwide.
 - p) All senior staff candidates (Site Director, Violence Prevention Coordinator and Outreach Worker Supervisor) must complete management training within sixty (60) days of their employment or promotion in addition to completing basic Outreach Worker training, if the training is available in Jacksonville or at another site nationwide.
 - q) Employees who were previously employed by a Site as an Outreach Worker, Outreach Worker Supervisor or Site Director and are re-hired after a lapse of no more than sixty (60) days need only attend a refresher session approved by the City and in accordance with the Model.
4. Sites shall deploy outreach workers and interrupters during the hours when shootings are most likely to occur. Typically, these hours are during the daytime and early evening hours on Tuesday, Wednesday and Thursday from 2:00 PM to 10:00 PM, and on Friday and Saturday from 6:00 PM to 2:00 AM. Specific workdays and hours may be adjusted based upon review of data to better align with when shootings historically take place in the site's target area.
5. Outreach staff are expected to build a caseload of fifteen (15) to twenty (20) clients by the employee's fourth month on the job and maintain a minimum of fifteen (15) high-risk clients thereafter. Individuals who are currently enrolled in another program of another site and do not meet the Model eligibility criteria are not eligible to be considered part of this high-risk caseload. Eligibility of site participants and contact with them shall be documented in each Site's files. Outreach staff is expected to complete at least four (4) face-to-face contacts per month and document services provided with a minimum of eighty (80) hours per month spent with clients.
6. Supervisors and direct service staff must be visible in site for a minimum of twenty-four (24) hours per month (an average of six (6) hours per week), taking the pulse of the community, creating opportunities for informal contact with those at risk of involvement in shootings and killings, and becoming familiar with community members.
7. The City may issue photo identification (badge) credentials to Site staff so they have official credentials identifying them as violence reduction workers. These credentials are the property of the City. Credentials may only be used when conducting official business as contemplated by the Contract. Counterfeiting, altering, or misusing the badges constitutes a violation Chapter 815, Section 4 of the Florida Statutes. Sites shall adopt a policy regarding badge credentials provided by the City that covers appropriate use and return of credentials if no longer used for approved purposes. This policy must be approved by the City and may not be amended without prior City review and approval. If an employee leaves employment of a site or is in any way no longer providing services as contemplated under this Contract, Sites shall collect the credentials and return them to:

Human Resources Division
City Hall at St. James
117 West Duval St., Suite 100
Jacksonville, FL 32202

8. Maintain appropriate supervision of the Sites site and staff associated therewith to ensure management protocols are implemented, including:

- A Daily briefings and debriefings.
 - B Weekly staff meetings.
 - C. Regular individual staff supervision to discuss progress towards outcomes and address any site identified issues/need.
 - D. Ensure all necessary and required data is entered into the appropriate database.
 - E. Develop a plan for staff well-being and professional development. Each staff member shall have a personal and professional development plan to promote their well-being modeled off the participant assessment provided by Cure Violence Global, which is currently the Risk-Needs-Resilience Assessment; which includes, but is not limited to, assessment of each staff member's: violence safety; physical, mental and emotional health; legal issues; financial stability; formal and informal educational needs; housing needs; social health (including parenting needs). Each staff development plan should be developed within the first ninety (90) days of a staff member's start date. Thereafter, each staff member's development plan should be reviewed and updated on at least a quarterly basis. Each staff member should have a personal budget developed within the first thirty (30) days of a staff member's start date and reviewed at least annually by the Program Manager.
 - F. Identify and connect with resources for staff and site participants.
9. Develop a brand for the site and the Services, as well as a plan for promotion of the brand.
 10. Notify the City if sufficient staff, facilities, or equipment necessary to deliver the Services cannot be maintained.
 11. Provide the City with an annual budget prior to execution of the Contract for review and approval by the City's Grant Administrator.
 12. Submit a monthly programmatic report with its invoice that includes a one to three page narrative describing how Sites complied with its Violence Reduction Strategy. The narrative should discuss how the site detected and interrupted violent crimes (murders and shootings), changed the behaviors of high-risk individuals, changed the norm of violence, and assisted staff with personal and professional development, and how social media was utilized as part of the site's activities.
 13. Coordinate with other sites, supporters, volunteers, and other groups on a regular basis to further the mission of the Services.
- D. Sites shall cooperate with the City to provide information to the City and an opportunity for City inspection of sites as necessary with 24 hours' notice, to allow the City to complete a Site Review Chart, but no more frequently than on a once per monthly basis. The Site Review Chart utilizes a point system to monitor a site's progress toward outcome measures. Measures are weighted relative to their importance towards accomplishing the goals of the Services. During any inspection, if a Sites site is non-compliant in any one activity or falls below fifty (50) points in its total score in all areas, Sites must submit, within five (5) business days, a corrective action plan that is acceptable to the City's Grant Administrator. Deference should be given to the site when effort to achieve full or partial compliance has been made but not achieved, especially if for reasons outside Sites' control. Failure to submit a corrective action plan, or failure to successfully implement the corrective action plan and improve deficiencies may be considered an event of default by a Site. Sites are responsible for reviewing the Site Review Chart and must sign and return the document to City's Grant Administrator within three (3) days of Sites' receipt of the Site Review Chart.
- E. The City will provide the following to facilitate the successful implementation of the Model:
1. Technical assistance, both on and off-site, to site leadership and staff.
 2. Training for all Sites staff on topics related to the successful implementation of the Model.
 3. Materials, if available, to be used in public education and other efforts to persuade those at risk of involvement in shootings or killings to change their behavior and encourage members of their community to become involved in violence-reduction efforts.
 4. Information and data documenting the impact of the Model in partner communities and

- any research that supports the Services in which Sites and its partners are engaged.
5. Publicizing the work of the Services.
 6. Monitoring Sites' Services and that of its partners to ensure the professional management of all aspects of the Sites' Services, including Sites' fiduciary duties. This may include:
 - a) Regular review of Sites Services and other files.
 - b) Site visits by City staff to each site location upon 24 hours' notice to verify compliance with the Scope of Services as outlined in this Exhibit and to help sites fully implement the Model. Site visits may include "walk- alongs" with outreach workers.
 - c) The City will collect and review performance data on a regular basis. This data will be used to assist Sites to plan its activities and strategies and to address any problems quickly and effectively.
 7. Fiscal support through training on preparation and submission of required reports and reimbursement for invoices submitted by Sites. Should monitoring reports identify administrative or programmatic deficiencies, Sites shall successfully complete educational courses to remedy the deficiency, as required by the City's Grant Administrator.
- F. Sites must cooperate and be responsive to City's monitoring efforts. As part of the City's monitoring efforts, the City reserves the right to direct Sites to engage in certain activities, meetings, or other community events reasonably requested by the City, such as "Youth Violence Prevention Week", responses to violent events, and other anti-violence activities.
- G. Sites shall promote a message of "No Shooting" targeting high-risk individuals in the community at-large. Sites should develop public education materials to convey this message. Public education materials must be pre-approved by the City. These materials shall include the language required in Section H below, unless otherwise agreed to by the City.
- H. Sites agrees to include the statement "Name of Site, is a certified Cure Violence Health Model Site, funded by the City of Jacksonville, working to stop violence in our community before it starts.", or similar language agreed to in writing by both parties when referring to the Services.
- I. The City may separately provide support for a third-party evaluation of the Services. Sites agrees to cooperate fully with the City and its designated evaluator to design and conduct the evaluation, establish reporting and record-keeping requirements, establish performance measures, design data collection tools, and other activities related to evaluation of the Services.

Food Disclaimer:

Backup documentation must be provided for all food expenditures. Expenditures for food will not exceed 5% of the total amount.

Term: October 1, 2022 through September 30, 2023

Cost: \$2,595,000

\$865,000 - The Sites Community Development Empowering Center

\$865,000 - Bridges to the Cure, LLC

\$865,000 - Reintegration Solutions, Inc. d/b/a Noah's Ark Project

The Potter's House CDEC- FY 2023 Budget		Annual
I. Employee Compensation		
Subtotal Employee Compensation		\$594,034
Subtotal Taxes and Benefits		\$111,200
Total Employee Compensation		\$705,234
II. Operating Expenses		
Occupancy Expenses		\$33,000
Office Expenses		\$56,866
Equipment		\$11,000
Travel Expenses		\$12,000
Direct Client Expenses		\$6,900
Total Operating Expenses		\$119,766
III. Total Capital Outlay		
		\$40,000
	Total	\$865,000.00

Northwest Jacksonville CDC- Bridges to the Cure, LLC		Annual
I. Employee Compensation		
Subtotal Employee Compensation		\$ 611,834.00
Subtotal Taxes and Benefits		\$ 121,000.00
Total Employee Compensation		\$ 732,834.00
III. Operating Expenses		
Occupancy Expenses		\$ 26,866.00
Office Expenses		\$ 44,000.00
Equipment		\$ 2,300.00
Travel Expenses		\$ 12,000.00
Direct Client Expenses		\$ 7,000.00
Total Operating Expenses		\$ 92,166.00
II. Total Capital Outlay		
		\$ 40,000.00
	Total	\$ 865,000.00

Reintegration Solutions of Jacksonville, Inc. D/b/a Noah's Ark Project-FY2022 Budget		Annual
I. Employee Compensation		
Subtotal Employee Compensation	\$	629,700.00
Subtotal Taxes and Benefits	\$	119,000.00
Total Employee Compensation	\$	748,700.00
II. Operating Expenses		
Occupancy Expenses	\$	17,468.00
Office Expenses	\$	38,000.00
Equipment	\$	5,000.00
Travel Expenses	\$	12,000.00
Direct Client Expenses	\$	6,500.00
Total Operating Expenses	\$	78,968.00
III. Total Capital Outlay		
	\$	37,332.00
	Total	\$ 865,000.00

Grant Recipient 6: Justice & Security Strategies, Inc.

**Scope of Services
Justice & Security Strategies, Inc.**

- Collaborate with the Jacksonville Sheriffs Office Crime Analyst Team and other data sharing partners to clean, format and analyze law enforcement data across the city and within the target area, located within the target zones to establish the context for Cure Violence site efforts and canvassing.
- Collect, compile and analyze key data for the target area, including census data and other data for the target area.
- Develop survey sampling frame and provide guidance for door-to-door surveying in the target area.
- Extract, transform and load data into dashboard for ease of use and tracking of key performance indicators to facilitate communication with the community, City of Jacksonville Administration, and law enforcement.
- Integrate, analyze, and summarize data from all sources to prepare a draft report with recommendations to the Cure Violence site, City Administration, law enforcement, and residents.

Task & Deliverables:

Attend meetings, establish points of contact, obtain data, and review starting documents. Provide consultation on the proper types of analysis and metrics to be used in the evaluation.	Proposed analysis and metrics presentation
Work with the sites, Office of Grants and Contract Compliance and the Administration to develop progression and analysis reports for Cure Violence Jacksonville Plan	Reports
Collaborate with the Jacksonville Sheriff's Office Crime Analyst Team and other data sharing partners to clean, format and analyze law enforcement data across the city and within the target area to establish the context for the site.	Data Presentations
Work with the sites and MVRC team to coordinate and conduct interviews and focus groups regarding CURE Violence Jacksonville efforts	Interview/ Focus Group & SSO Planning
Conduct Systematic Social Observations (SSO) of the target neighborhoods	Systematic Social Observation Presentations
Integrate, analyze and summarize data from all sources to prepare draft report with recommendation.	Draft and Final Summary Reports
Incorporate edits and updates based on feedback from project coordination	Provide Cumulative Annual Report

Cost: This package is valued at **\$150,000**

Term: October 1, 2022 through September 30, 2023

Additional Grant Terms and Conditions: Each of the Recipient's expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1, 2, 4, and 5 of the Jacksonville *Ordinance Code*, and the terms and conditions of any contract entered into between the City and each Recipient. The Recipients shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City's Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program's needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

**Volunteers in Medicine, Jacksonville – Expansion of Hours for VIM’s West Jax Clinic
FY 2022-2023 City Grant Proposal Term Sheet**

Grant Recipient: Volunteers in Medicine Jacksonville (“Recipient” or “VIM”)

Program Name: Expansion of Hours for VIM’s West Jax Clinic (the “Program”)

City Funding Request: \$200,000.00

Contract/Grant Term: October 1, 2022– September 30, 2023

Any substantial change to this FY 2022-2023 City Grant Proposal Term Sheet (the “Term Sheet”) or the attached Program budget will require City Council approval.

PROGRAM OVERVIEW:

Volunteers in Medicine (VIM) is a full-service clinic that has provided free primary and specialty services to low-income and uninsured individuals since 2003. Our mission is to advance the physical, mental, and emotional well-being of the working uninsured to improve quality of life for all.

The WestJax Clinic opened in June 2020 in the middle of the pandemic. It provides primary care and has been a life saver to the uninsured in the community. It is located in the 32210-zip code area, which was recently listed as a priority area by Blue Zones, a global movement that has improved health and well-being for communities.

Knowing that we are better working together, our WestJax Clinic is a collaboration with Inspire to Rise (ITR). Inspire to Rise has a mission to inspire and empower children, families, and individuals to rise, overcome, and shine through their most challenging moments in life to become their best self.

Our funding request will cover programmatic expenses such as the salary of our Medical Director and Medical Assistant, monthly rent, cleaning of the facility, medical supplies, and lifesaving medications.

PROGRAM SCOPE OF WORK AND DELIVERABLES:

- 100 women will receive follow-up gynecological services, based on screening/test results.
- 90% of patients will have body mass index and blood pressure monitored.
- 50% of patients will have medication prescribed and dispensed to them.
- 75 diabetic patients will have at least two A1C tests ordered and reviewed with a VIM medical professional.
- 100% of patients diagnosed with diabetes and/or hypertension will be counseled in chronic disease management as well as offered nutritional counseling and weight management classes.
- 100% of patients will be evaluated with a PHQ-2 assessment tool to determine if they require mental health services (those who do will be referred to on-site provider).

PROGRAM COSTS / PAYMENT TERMS:

Salaries/Wages

Medical Assistant (provides clinical support to physicians and nurses Monday, Tuesday, Thursday, and Saturday; maintains medical supply inventory; directs volunteer staff) - \$35,000.00

WestJax Medical Director (provides patient care and oversight Monday, Tuesday, Thursday, and Saturday. Ensures medical compliance; addresses labs and imaging results) - \$100,000.00

**Volunteers in Medicine, Jacksonville – Expansion of Hours for VIM’s West Jax Clinic
FY 2022-2023 City Grant Proposal Term Sheet**

Benefits

Health insurance for Medical Assistant	\$9,139.00
Health insurance for Medical Director	\$9,140.00

Occupancy Expenses

Rent (monthly rate from ITR to cover utilities, rent and general site maintenance) -	\$18,000.00
Cleaning Cost (to have the clinic medical grade cleaned each night) -	\$3,600.00

Office Expenses

Office and Other Supplies (such as paper, pens, envelopes, staples, etc.) -	\$5,666.00
Printing and advertising Materials to promote the clinic to the community -	\$3,000.00

Direct Client Expenses

Client medicine (cost of non-narcotic medications for WestJax clients) -	\$9,455.00
Client Medical Supplies (cost of necessary medical supplies) -	\$7,000.00

Total Request - **\$200,000.00**

PROGRAM IMPACT & REPORTING:

Our goal is to expand our hours to serve an additional 500 patients in 2022-2023. Our outcome measures, listed above, reflect generally accepted recommendations for clinical practice. We know that access to basic preventative healthcare services can be the difference between life and death. Proper management of chronic conditions, rooted in support and accountability, prevents numerous negative consequences.

There are many people in the vicinity of the WestJax Clinic that we will impact through expanding its operation. Among the employed, 17.2% are uninsured. One out of every 20 workers 16 years or older residing in the area does not have a vehicle available to them, severely limiting their flexibility. Of the households surrounding the West Jacksonville Clinic, 30.7% have an income of less than \$20,000 a year, and 25.9% live below the poverty line. Of households with children 18 or under, more than half rely on a single mother.

If we are to ensure that the people in the 32210-zip code area can be healthy, fully participating citizens, they must have a clinic available to them, operating at times when they are able to use it.

ADDITIONAL GRANT REQUIREMENTS AND CONDITIONS:

Recipient’s expenditure of City funds for the Program and the provision of services shall be subject to Chapter 118, Parts 1 – 5 of the *Jacksonville Ordinance Code*, and the terms and conditions of any contract entered into between the City and Recipient. Recipient shall use the City funds for the Program in accordance with the City Council approved Term Sheet and Program budget. The City’s Grant Administrator may amend this Term Sheet or the approved Program budget consistent with the Program’s needs, provided that any substantial change to this Term Sheet or the approved Program budget will require City Council approval.

FY 2022-2023 PSG/ City Grant - Program Budget Detail

Lead Agency:
Volunteers in Medicine, Jacksonville
 Program Name:
Expansion of Hours for VIM's West Jax Clinic

Agency Fiscal Year:
 October 1, 2022-September 30, 2023

Categories and Line Items	Prior Year Prg Funding FY 2020-21	Current Year Prg Budget FY 2021-2022	Total Est. Cost of Program FY 2022-23	BUDGET				
				Agency Provided Funding	All Other Program Revenues	Funding Partners		
						City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
I. Employee Compensation								
Personnel - 01201 (list Job Title or Positions)								
Medical Director VIM West Jax	\$18,600.00	\$31,320.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
Medical Assistant	\$8,000.00	\$34,000.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$0.00
3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Employee Compensation	\$26,600.00	\$65,320.00	\$135,000.00	\$0.00	\$0.00	\$135,000.00	\$0.00	\$0.00
Fringe Benefits								
Payroll Taxes - FICA & Med Tax - 02101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health Insurance - 02304	\$0.00	\$0.00	\$18,279.00	\$0.00	\$0.00	\$18,279.00	\$0.00	\$0.00
Retirement - 02201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Taxes and Benefits	\$0.00	\$0.00	\$18,279.00	\$0.00	\$0.00	\$18,279.00	\$0.00	\$0.00
Total Employee Compensation	\$26,600.00	\$65,320.00	\$153,279.00	\$0.00	\$0.00	\$153,279.00	\$0.00	\$0.00
II. Operating Expenses								
Occupancy Expenses								
Rent - Occupancy -04408	\$15,000.00	\$1,800.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00
Telephone - 04181	\$2,000.00	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - eclinical works EMR	\$3,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Cleaning	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$3,600.00	\$0.00	\$900.00
Office Expenses								
Office and Other Supplies - 05101	\$11,060.00	\$6,766.00	\$6,766.00	\$0.00	\$0.00	\$5,666.00	\$0.00	\$1,100.00
Postage - 04101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 0341	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Background Screening - 04938	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel Expenses								
Local Mileage - 04021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking & Tools - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Expenses								
Rental & Leases - Equipment - 04402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Medical Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Client Expenses - 08301								
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medicine	\$9,455.00	\$12,175.00	\$12,175.00	\$0.00	\$0.00	\$9,455.00	\$0.00	\$2,720.00
Client Other Medical Supplies	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
Total Operating Expenses	\$45,115.00	\$35,601.00	\$51,441.00	\$0.00	\$0.00	\$46,721.00	\$0.00	\$4,720.00
III. Operating Capital Outlay (OVER \$1,000)								
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Direct Expenses Total	\$71,715.00	\$100,921.00	\$204,720.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$4,720.00
Percent of Budget	-	-	100.0%	0.0%	0.0%	97.7%	0.0%	2.3%

Last Modified: 7/8/22

All PSG items listed must be included in the narrative section of the budget.

**Budget Narrative for Selected Items of Cost
 FY 2022-2023 PSG/ City Grant Application
 Program Budget Narrative (Max. 2 Pages)
 Proposed Funding Period: FY 2022-2023
 COJ Funding Only**

: Volunteers in Medicine Jacksonville

Program Name: Expansion of Hours for VIM's West Jax Clinic

EXPENSES: Please provide narrative description for all categories listed below for which you are seeking City Funding Only.

We have included those required elements in the spaces below. See instructions when listing personnel expenses.

Please feel free to add additional lines as necessary to provide explanations using the line insert feature.

I. Employee Compensation - (not related to costs of the office of the governor of a state or the chief executive of a political subdivision)

Salary & Wages (All FTE's)	VIM West Jax Request	Discussion
1 <i>Medical Asst.</i> (provides clinical support to physicians and nurses; maintains medical supply inventory and gives direction to volunteer administrative staff)	\$35,000.00	Medical Assistant will work Monday, Tuesday, Thursday and Saturday at the WestJax clinic
2 <i>Medical Dir West Jax.</i> (Provides direct patient care; examines and coordinates all practice activities to ensure medical compliance; addresses all labs and imaging results)	\$100,000.00	Our Medical director for VIMJAX will provide patient care and oversight of the West Jax Clinic Monday, Tuesday, Thursday and Saturday.

Payroll Taxes & Benefits

Benefits Medical Assistant	\$9,139.00	Health insurance benefits
Benefits Medical Director	\$9,140.00	Health insurance benefits

II. Operating Expenses

Occupancy Expenses

Rent	\$18,000.00	Inspire to Rise has given us a monthly rate to cover utilities, rent and general site maintenance.
Cleaning	\$3,600.00	Cost to have the clinic medical grade cleaned each night.

Office Expenses

Office and Other Supplies	\$5,666.00	office supplies needed for the clinic such as paper, pens, ink cartridges for printers, envelopes, staples, etc.
Printing and advertising	\$3,000.00	Materials to promote the clinic to the community includes brochures, Facebook ads, health fair marketing materials

Direct Client Expenses

Client medicine	\$9,455.00	Cost of necessary (non narcotic) medications for WestJax clients
Client Medical Supplies	\$7,000.00	Cost of necessary medical supplies such as diabetic supplies, electronic and life saving equipment, gloves, disposable bed sheets, blood pressure kits, etc. for WestJax clients

III. Operating Capital Outlay:

TOTAL

Terms for First Amendment to Jacksonville University (JU) City Funding Agreement
(FY23 City Appropriated Funding of \$1.25 million Forgivable Loan for JU College of Law)

Any substantial change will require Council approval

- 1) City will provide a forgivable loan to Jacksonville University (JU) in the amount of \$1,250,000 for Fiscal Year 2022-2023 (the “First Forgivable Loan”). City anticipates providing funding to JU for an additional forgivable loan of \$1,250,000 in Fiscal Year 2023-2024, subject to lawful appropriation (the “Second Forgivable Loan”). The First Forgivable Loan and Second Forgivable Loan shall be referred to herein collectively as the “Forgivable Loans”.
- 2) The First Forgivable Loan, to be funded in Fiscal Year 2022-2023, shall have the following loan terms:
 - Principal Amount: \$1,250,000
 - Note Interest: Zero percent (0%) until September 30, 2027
 - Note Term: 5 years (from October 1, 2022)
 - Note Maturity Date: September 30, 2027 (also the “Measurement Date”)
 - Forgiveness Terms: Proof/evidence provide by JU that the Forgiveness Conditions (defined below) have been met
 - Loan Disbursement(s): To be made by City in accordance with the executed standard City loan documents
 - Loan Closing Expenses: Any title examination, insurance, recording fees, document stamps, etc. will be paid by JU
 - Use of Loan Funds: City loan funding must be specifically expended for operational expenses incurred by JU for the JU College of Law and shall only be utilized for services associated with start-up, planning, staff payroll and overhead associated with the JU College of Law downtown campus
- 3) City anticipates providing funding to JU for the Second Forgivable Loan in Fiscal Year 2023-2024. When City funding occurs, the Second Forgivable Loan shall have the following loan terms:
 - Principal Amount: \$1,250,000
 - Note Interest: Zero percent (0%) interest until September 30, 2027
 - Note Term: 4 years (from October 1, 2023)
 - Note Maturity Date: September 30, 2027
 - Forgiveness Terms: Proof/evidence provide by JU that the Forgiveness Conditions (defined below) have been met
 - Loan Disbursement(s): To be made by City in accordance with the executed standard City loan documents
 - Loan Closing Expenses: Any title examination, insurance, recording fees, document stamps, etc. will be paid by JU
 - Use of Funds: City loan funding must be specifically expended for operational expenses incurred by JU for the JU College of Law and shall only be utilized for services associated with start-up, planning, staff payroll and overhead associated with the JU College of Law downtown campus.

- 4) Conditions to be met on or before the Measurement Date for forgiveness of the Forgivable Loans (collectively, the “Forgiveness Conditions”):
- JU must provide City with proof of the establishment of JU College of Law downtown campus as evidenced by providing City with copies of executed purchase/deeds, lease or finance facilities documents or an executed agreement(s) to develop or construct such facilities and pursuant to the ABA Standards and Rules of Procedure for Approval of Law Schools.
 - JU must provide City with proof that the JU College of Law downtown campus is operational by the Measurement Date. For purposes of this condition the term “operational” means having an average enrollment of 150 students for each academic year for the two (2) consecutive years prior to the Measurement Date and an FTE count of at least thirty (30) on the Measurement Date.
 - JU must use its best efforts to achieve all necessary accreditations in a timely manner to be at least provisionally accredited under the ABA Standards and Rules of Procedure for Approval of Law Schools and provide City with proof of the same. JU must also have made substantial progress, as determined by City, toward full accreditation by the Measurement Date.
- 4) If the JU College of Law campus is not established, accredited, and operational in accordance with the Forgiveness Conditions on or before the Measurement Date, payment in full of the Forgivable Loans with interest, if any, and any fees, shall become immediately due and JU shall pay City such unpaid amounts (principal, interest, fees) on or before December 31, 2027. Interest owed on December 31, 2027, shall include accrued interest at 4% for the loan term.
- 5) City and JU will execute appropriate standard City loan documents in a form provided and approved by City, including, but not limited to, a forgivable promissory note, loan agreement, and mortgage and security document.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 295 - 297

	FY 21/22 Council Approved	FY 22/23 City Council Adopted for DOR	FY 22/23 Mayor's Proposed	Increase/ (Decrease) from FY 21/22 Approved to FY 22/23 Proposed
REVENUE				
Charges for Services	\$ 437,515	\$ 482,843	\$ 482,843	\$ 45,328
Miscellaneous Revenue	\$ 2,000	\$ 500	\$ 500	\$ (1,500)
Investment Pool / Interest Earnings	\$ 2,040	\$ 2,040	\$ 2,040	\$ -
General Fund - GSD	\$ 11,431,833	\$ 11,634,264	\$ 11,663,253	\$ 231,420
TOTAL REVENUE	\$ 11,873,388	\$ 12,119,647	\$ 12,148,636	\$ 275,248
EXPENDITURES				
Salaries	\$ 6,206,081	\$ 6,477,225	\$ 6,477,603	\$ 271,522
Salary & Benefit Lapse	\$ (121,778)	\$ (121,778)	\$ (147,429)	\$ (25,651)
Pension Costs	\$ 1,809,756	\$ 1,880,799	\$ 1,917,916	\$ 108,160
Employer Provided Benefits	\$ 1,189,277	\$ 1,194,242	\$ 1,190,355	\$ 1,078
Internal Service Charges	\$ 1,357,907	\$ 1,351,072	\$ 1,351,735	\$ (6,172)
Insurance Costs and Premiums	\$ 31,240	\$ 31,240	\$ 32,709	\$ 1,469
Professional and Contractual Services	\$ 657,814	\$ 522,085	\$ 522,085	\$ (135,729)
Other Operating Expenses	\$ 743,090	\$ 784,761	\$ 803,661	\$ 60,571
Capital Outlay	\$ 1	\$ 1	\$ 1	\$ -
TOTAL EXPENDITURES	\$ 11,873,388	\$ 12,119,647	\$ 12,148,636	\$ 275,248

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 295 - 297

Account	Title	FY 21/22 Council Approved	FY 22/23 City Council Adopted for DOR	FY 22/23 Mayor's Proposed	Increase/ (Decrease) from FY 21/22 Approved to FY 22/23 Proposed	
512010	Permanent and Probationary Salaries	5,981,371	6,258,204	6,260,820	279,449	A
513060	Salaries Part Time	75,617	79,833	79,835	4,218	
513070	Salary and Benefit Lapse	(121,778)	(121,778)	(147,429)	(25,651)	
515010	Special Pay	63,200	60,000	59,000	(4,200)	
515030	Leave Sellback	17,670	13,173	13,173	(4,497)	
515110	Special Pay - Pensionable	68,223	66,015	64,775	(3,448)	
521010	Payroll Taxes FICA	16,671	14,329	14,329	(2,342)	
521020	Medicare Tax	88,907	92,670	92,763	3,856	
522010	Pension Contribution	226,433	226,433	243,138	16,705	
522011	GEPP DB Unfunded Liability	1,207,248	1,207,248	1,209,957	2,709	
522040	FRS Pension ER Contribution	90,151	91,092	100,977	10,826	
522070	Disability Trust Fund-ER	5,552	7,856	8,052	2,500	
522130	GEPP Defined Contribution DC-ER	280,372	348,170	355,792	75,420	B
523010	Group Dental Plan	17,126	15,974	15,843	(1,283)	
523030	Group Life Insurance	21,284	22,259	22,264	980	
523040	Group Hospitalization Insurance	945,674	949,395	945,586	(88)	
524001	City Employees Worker's Compensation*	99,615	99,615	99,570	(45)	
Personnel Expenses		\$ 9,083,336	\$ 9,430,488	\$ 9,438,445	\$ 355,109	
531090	Other Professional Services	560,494	407,956	407,956	(152,538)	C
531180	Software Hosting Services	97,320	114,129	114,129	16,809	D
540010	Auto Allowance	6,000	6,000	6,000	-	
540020	Travel Expense	24,510	24,390	24,390	(120)	
542001	Postage	237,125	237,125	237,125	-	
545020	General Liability Insurance*	31,240	31,240	32,709	1,469	
546030	Repairs and Maintenance	812	900	900	88	
546620	Hardware-Software Maintenance & Licenses	304,288	333,346	333,346	29,058	E
547210	Printing and Binding Commercial	84,750	97,250	97,250	12,500	F
548010	Advertising and Promotion	1,200	1,000	1,000	(200)	
549040	Miscellaneous Services & Charges	19,365	19,365	19,365	-	
549505	ISA-Building Cost Allocation - Yates*	373,971	373,971	400,066	26,095	G
549510	ISA-Computer Sys Maint & Security*	550,155	550,155	563,515	13,360	
549511	ISA-Copier Consolidation*	27,246	27,246	28,249	1,003	
549512	ISA-Copy Center*	9,981	9,981	11,518	1,537	
549516	ISA-Ergonomic Assessment & Equipment*	-	-	5,563	5,563	
549518	ISA-Fleet Parts, Oil & Gas*	46,413	46,413	51,258	4,845	
549519	ISA-Fleet Repairs, Sublet and Rentals*	52,149	52,149	40,176	(11,973)	H
549521	ISA-Fleet Vehicle Replacement	131,429	124,594	124,594	(6,835)	
549529	ISA-Mailroom Charge*	1,833	1,833	1,939	106	
549532	ISA-OGC Legal*	164,730	164,730	124,857	(39,873)	I
551010	Office Supplies - Other	10,000	10,000	10,000	-	
552080	Furniture & Equipment Under \$1,000	-	-	18,900	18,900	J
552160	Other Operating Supplies	10,774	10,774	10,774	-	
554001	Dues and Subscriptions	21,536	21,885	21,885	349	
555001	Employee Training Expenses	22,730	22,726	22,726	(4)	
Operating Expenses		\$ 2,790,051.00	\$ 2,689,158.00	\$ 2,710,190.00	\$ (79,861.00)	
564030	Office Equipment	1	1	1	-	
Capital Outlay		\$ 1	\$ 1	\$ 1	\$ -	
Total		\$ 11,873,388	\$ 12,119,647	\$ 12,148,636	\$ 275,248	
Employee Cap		113	113	113	-	
Part time Hours		5,408	5,408	6,656	1,248	

* The final allocations for these subobjects were not calculated at the time Ordinance 2022-325-E was enacted by Council. The FY 2022/23 Mayor's proposed budget reflects the updated amounts for these accounts.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 PROPERTY APPRAISER (FUND 00191)**

PROPOSED BUDGET BOOK - PAGE # 295 - 297

A	The increase of \$279,449 is mainly due to collective bargaining increases.
B	The increase of \$75,420 is due to employee turnover and the fact that all new employees are members of the defined contribution plan.
C	This is the line item that includes funding for aerial photography. The decrease of \$152,538 is due to an expected decrease in the aerial contract cost because the previous year's budgeted amount included an additional flight in FY 21/22 that was not scheduled in the original contract. The FY 22/23 amount is based on the quote for a one-year contract.
D	The increase of \$16,809 is due to an expected increase in the cost to renew the Just Appraised workflow software hosting service.
E	The increase of \$29,058 is due to an expected increase in the Manatron Contract for the Computer Assisted Mass Appraiser (CAMA) system.
F	The increase of \$12,500 is to better align with current actual costs.
G	The increase of \$26,095 is due to an overall increase in the maintenance and utility costs associated with the Yates Building.
H	The decrease of \$11,973 is to better align with actual costs.
I	The decrease of \$39,873 is to better align with actual costs.
J	The amount of \$18,900 is for the replacement of the office's twenty year-old desktop scanners. Parts for the scanners are no longer being made so they cannot be repaired.

Recommendation:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

BACKGROUND:

The Jacksonville Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Fire Rescue. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administers a community-wide emergency management plan, performs fire and life safety building inspections, reviews new construction plans for fire code compliance, conducts public safety education programs, delivers the highest quality of pre-hospital care, and promotes state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plan Review Section is funded through the Building Inspections fund (Fund 15104).

OVERALL COMMENTS:

The increase in Fire and Rescue's operating budget is mainly driven by:

- collective bargaining pay increases and the addition of 94 positions.
 - additional positions provide 52 positions to staff fire stations 76 and 47 that will come into service towards the end of FY 2022/23.
 - 40 positions for SAFER grant positions that are coming off grant funding in March of 2023.
 - a net of two positions that will staff the Emergency Preparedness Watch Desk 24/7.
- workers' compensation cost increases based on claims experience.
- health care cost increases based on the actuarial estimates.
- fuel cost increases based on rising fuel prices.

REVENUES:

1. Charges for Services

- The net increase of \$59,466 is primarily due to an increase in the fire fighter education incentive program due to additional positions.

2. Revenue From City Agencies

- The net increase of \$133,711 is driven by an increase of \$165,632 in SMG overtime reimbursement due to a combination of more events and the impact of collective bargaining increases. The partial offset is a decrease of \$31,921 in interfund service revenue from the 911 User Fee Subfund (Fund 10701) which pays a portion of the salaries for the Department's emergency call takers. (Note: There will be a proposed recommendation on the 911 Emergency User Fee Fund (10701) handout to adjust this revenue).

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

3. Net Transport Revenue

- The net increase of \$3,376,232 is driven by the following increases:
 - \$2,219,576 in indigent transport revenue related to the City's participation the Public Emergency Medical Transportation Managed Care Options program (PEMT/MCO) and the Public Emergency Medical Transportation Certified Expenditures Program (PEMT/CPE).
 - \$1,156,656 in net ambulance service billing revenue mostly due to more transports (based on actuals).

4. Miscellaneous Revenue

- The net increase of \$106,402 is driven by an increase in miscellaneous sales and charges related to fire safety watch overtime for special events.

5. Contribution From Local Units

- The increase of \$1,064,461 results from the following increases:
 - \$891,487 in the reimbursement from the Jacksonville Aviation Authority (JAA) for aircraft rescue and firefighting services at the Jacksonville International Airport (JIA) based on a contract amendment effective October 1, 2022 and executed in June 2022.
 - \$172,974 in reimbursements from the City of Jacksonville Beach (\$113,259), the City of Atlantic Beach (\$39,352), and the Town of Baldwin (\$20,363) from scheduled increases in the cost of fire services per the respective interlocal agreements.

EXPENDITURES:

1. Salaries

- The net increase of \$18,593,169 is mostly the impact of collective bargaining increases to salaries. The following increases also contribute:
 - \$2,346,119 due to 94 additional positions, including:
 - \$1,177,640 for 40 positions funded for 7 months after the Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program ends March 6, 2023, to continue services previously funded by the grant
 - \$778,986 for 26 fire and rescue positions at station 76 funded for 6 months
 - \$389,493 for 26 fire and rescue positions at station 47 funded for 3 months
 - Note that the cost of 3 additional fully funded positions, including 2 to staff the Emergency Preparedness Watch Desk 24/7 and 1 to deliver equipment and supplies from the Tactical Support Facility to the various fire stations, is offset by the elimination of the Emergency Preparedness Director position
 - \$2,030,378 in special pay mostly from the impact of collective bargaining negotiations
 - \$1,923,169 in overtime pay mostly from the impact of salary increases noted above
 - \$1,857,395 due to the full year cost of 44 positions partially funded in FY 2021/22

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 FIRE AND RESCUE
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

2. Pension Costs

- The net increase of \$1,276,000 is mostly the impact of employee turnover and the personnel changes noted above.

3. Employer Provided Benefits

- The net increase of \$5,692,447 is impacted by employee election changes, the 90 additional positions noted above, and a general increase in the health and dental costs for the FOP/IAFF (\$1,620,205). Additionally, there is an increase in workers compensation (including heart and hypertension) of \$3,610,135.

4. Internal Service Charges

- The net increase of \$1,844,535 is mostly due to increases of:
 - \$1,386,737 in fleet parts, oil, and gas mainly due to increases in the cost of fuel
 - \$463,723 in information technology security and maintenance
 - \$358,555 in utilities based on recent actuals
 - \$135,795 in building maintenance due to increased actual cost
 - \$125,480 in information technology replacements to refresh various equipment
 The increases are offset by a decrease of \$710,099 in system development due to billing for the Unified CAD System project ending in FY 2021/22.

Here is a summary of JFRD vehicles proposed to be replaced in FY 2022/23.

2022/23 Fire Vehicle Replacement Summary						
Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2022/23	Fleet Replacement Allocation in FY 2022/23 (Partial Year)	Fleet Replacement Allocation (Full Year)
Boat - Engine Only	2	\$ 29,500	\$ 59,000	0	\$ -	\$ 11,951
JFRD - Ladder	3	\$ 1,617,000	\$ 4,851,000	0	\$ -	\$ 705,343
JFRD - Pumper	12	\$ 728,500	\$ 8,742,000	0	\$ -	\$ 1,271,100
JFRD - Rescue Unit	5	\$ 350,000	\$ 1,750,000	0	\$ -	\$ 354,466
JFRD - Tanker	3	\$ 485,400	\$ 1,456,200	0	\$ -	\$ 211,734
Pickup Truck	2	\$ 63,500	\$ 127,000	4	\$ 8,575	\$ 25,724
Sedan - Mid Size	3	\$ 25,677	\$ 77,031	4	\$ 5,201	\$ 15,603
Trailer	1	\$ 20,000	\$ 20,000	4	\$ 1,350	\$ 4,051
Total	31		\$ 17,082,231		\$15,126	\$ 2,599,971

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 FIRE AND RESCUE
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

5. Professional and Contractual Services

- The decrease of \$106,042 is driven by decreases in the cost of medical diagnostic services and the cost of EMT and paramedic recertification which was reclassified to other operating expenses.

6. Other Operating Expenses

- The net increase of \$575,638 is driven by increases of \$619,885 in Fire Training School mostly due to various additional annual courses and \$440,584 in other operating supplies for one-time public safety costs related to air pack standards and expiring ballistic vests. A decrease in clothing, clean, shoe transfer allowance due to collective bargaining partially offset the increases.

7. Capital Outlay

- The \$1,330,824 includes:
 - \$853,009 in computer equipment for a Firefighter Accountability Software System that tracks the locations of firefighters, and
 - \$477,815 in specialized equipment, including:
 - \$350,000 to purchase various equipment related to Urban Search and Rescue (USAR), marine firefighting, aircraft rescue and firefighting, and communication
 - \$100,000 to replace drones to comply with State statues
 - \$27,815 for equipment related to the Candidate Physical Ability Test

8. Debt Management Fund Repayments

- The debt management fund debt repayments are for existing projects:

Description	Amount
Self Contained Breathing Apparatus	\$ 546,001
Safer Neighborhoods Investment Plan - JFRD	\$ 339,750
Total:	\$ 885,751

9. Grants, Aids & Contributions

- The \$3,500,058 represents the City's payment due to the Florida Agency for Health Care Administration necessary to participate in the Public Emergency Medical Transportation Program (PEMT). Program participation ensures that Managed Care Options (MCO) subsequently provide a full reimbursement (State and Federal portions) to the City for the cost of transporting Medicaid managed care patients to hospitals.

DIVISIONAL CHANGES:

- The increase in Emergency Preparedness of \$559,992 is mostly due to increases of:
 - \$278,653 resulting from increases in various internal service allocations including:
 - \$138,739 in building costs due to a higher share of the overall cost

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

- \$95,083 for computer system maintenance mostly due to increased labor costs related to the JFRD FEMA Activity Log Project
 - \$36,831 in copy center charges based on actuals
 - \$8,134 in legal costs based on actuals
 - \$272,829 in employee costs mostly due to the collective bargaining increases and the net effect of personnel changes which resulted in the watch desk being staffed 24/7.
 - The net increase in Fire Operations of \$19,072,633 is mostly due to increases of:
 - \$16,622,589 in employee costs mostly due to the impact of collective bargaining and 76 net positions including 40 from a grant scheduled to end in March, 38 to staff engine units at stations 76 and 47, and 1 supply coordinator for the Tactical Support Facility offset by three positions that transferred out.
 - \$1,421,652 resulting from increases in various internal service allocations including:
 - \$1,026,013 in fleet parts, oil, and gas based on fuel price
 - \$292,234 in utilities due increased costs
 - \$122,247 in radio to purchase portable radios for the 26 additional positions proposed to staff temporary station 76.
 - \$966,209 for capital outlay equipment. This brought capital outlay to \$1,303,009 (\$853,009 to purchase firefighter accountability software and \$450,000 to replace drones in compliance with State statues and purchase various equipment related to USAR, marine firefighting, aircraft rescue and firefighting, and communication).
 - The net increase in Fire Prevention of \$485,849 is mostly due to increases of:
 - \$457,215 in employee costs mostly due to the impact of collective bargaining and 1 additional position transferred in during FY 2021/22
 - \$31,197 in fleet parts, oil, and gas based on fuel price
 - The net increase in Fire Training of \$976,059 is mostly due to increases of:
 - \$681,958 in Fire Training School for various additional courses related to hazardous materials, safety officer and land technician activities, marine firefighting, aircraft rescue and firefighting, and advanced driving.
 - \$394,386 in employee costs mostly due to the impact of collective bargaining slightly offset by one position transferred out
- A decrease of \$115,154 in other professional services due to the reduced cost of medical diagnostics in the current year partially offset the increases.
- The net increase in Fire Administration (Office of Director) of \$304,027 is driven by an increase of \$615,590 mostly due to the impact of collective bargaining and 3 positions transferred in. The following decreases partially offset the increases:
 - \$161,025 in specialized equipment due to removal of one-time costs added in FY 2021/22

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 FIRE AND RESCUE
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

- \$121,694 in computer system maintenance and security due to a reduction in application project charges for various projects that were completed or reduced in cost.
- The net increase in Fire Rescue of \$7,993,089 is mostly driven by increases of \$7,199,007 in employee costs mostly from the impacts of collective bargaining and 14 additional positions proposed to staff rescue units at temporary station 76 and station 47, offset by one position transferred out. There is also an increase of \$1,076,360 in subsidies and contributions to other governments due to an increase in the payment required by the State to ensure the Department's participation in the Public Emergency Medical Transportation program (PEMT) described above.

SCHEDULE B1 GRANTS:

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

			\$755,000	\$0	\$360,000	65	0
			2022-504-E Schedule of Continuation Grants				
Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$100,000	\$0	\$0	0	0
Department of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$225,000	\$0	\$225,000	0	0
Department of Homeland Security	State Homeland Security Grant Program (SHSGP): HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$150,000	\$0	\$0	0	0
Department of Homeland Security	State Homeland Security Grant Program (SHSGP): USAR	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$145,000	\$0	\$0	0	0
Executive Office of the Governor	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County.	\$135,000	\$0	\$135,000	3	0
FEMA	Regional Catastrophic Preparedness Grant	To build state and local capacity to manage catastrophic incidents by improving and expanding regional collaboration for catastrophic incident preparedness. Funding 2020-179-E. Positions are listed here for transparency	\$0	\$0	\$0	2	0
FEMA	SAFER Grant - FY21	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720. Funding 2020-623-E positions authorized through 02/19/24. Positions are listed here for transparency.	\$0	\$0	\$0	60	0

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 FIRE AND RESCUE
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

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

Grantor	Grant / Program Name	Grant / Program Description	\$15,000	\$30,000	\$30,000	\$60,000	\$0	\$1	\$0
			2022-504-E Schedule of Continuation Grants						
			Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$15,000	\$30,000	\$30,000	\$60,000	\$0	1	0

AMERICAN RESCUE PLAN FUNDING PROPOSED – ORDINANCE 2022-513:

- Safety Barricades \$1,250,000
- Satellite Communication Equipment Replacement - \$907,204

SERVICE LEVEL CHANGES:

The Department expects temporary Fire Station #76 to open by the end of summer in 2023; this will add an engine, rescue, and tanker unit to an ISO Class 10. In addition, the Department expects to begin hiring staff for the 24/7 Emergency Preparedness Watch Desk in October 2022 and expects new Fire Station #47 to open by the end of the first quarter of FY 2023/24.

FOOD AND BEVERAGES EXPENDITURES:

\$ 1,500

FY23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 1,000	Apprentice Program	Firefighter Apprentice program is a community program open to at risk kids in the City of Jacksonville.
\$ 500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.

(Continues on Next Page)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 153 - 156

EMPLOYEE CAP CHANGES:

The budget proposes to increase the overall authorized position cap by 94 positions. A breakdown of the net increase of 94 positions follows.

- 52 positions added to staff engine units (38 positions) and rescue units (14 positions) at new Fire Station #47 and temporary Fire Station #76 (26 positions each)
- 40 positions added to continue services after a SAFER (Staffing for Adequate Fire and Emergency Response) grant ends in March 2023
- 2 positions added to staff the Emergency Preparedness Watch Desk 24/7
- 1 position added to deliver equipment and supplies from the Tactical Support Facility to the various fire stations
- 1 position removed; the Department restructured to no longer needed a Director of Emergency Preparedness

Part-time hours are increasing by 1,500 hours:

- 1,300 in Fire Operations for a Project Manager for the Opioid Overdose Prevention Program
- 100 in Fire Operations to restore hours moved to Emergency Preparedness in FY 2021/22 to accommodate the USAR Florida Taskforce 5.
- 100 in the Office of the Director for the Mutual Aide USAR Enhancement

CAPITAL OUTLAY CARRYFORWARDS:

None.

RECOMMENDATION:

1. We recommend that a provision be added to the budget ordinance to authorize the Mayor to enter into an agreement related to participation in the PEMT.
2. We recommend the B1b Schedule of Continuation Grants with a City Match be amended to reduce the match on the Hazard Analysis Agreement from \$30,000 to \$15,000 and that the over match requested be amended from \$30,000 to \$45,000. This is to better align the amounts with the actual award.

These recommendations will have no impact on the Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 FIRE & RESCUE
 BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 157 - 160

	FY 21-22 ADOPTED	FY 22-23 PROPOSED	%	DOLLARS
REVENUE				
Fire and Rescue-Center				
Charges for Services	978,258	1,005,000	2.7%	26,742
Fines and Forfeits	4,800	5,500	14.6%	700
	983,058	1,010,500	2.8%	27,442
Jax Citywide Activities				
Investment Pool / Interest Earnings	109,188	161,434	47.8%	52,246
Transfers from Fund Balance	1,435,016	0	-100.0%	-1,435,016
	1,544,204	161,434	-89.5%	-1,382,770
Planning and Development				
Permits and Fees	1,764,282	2,414,000	36.8%	649,718
Inspection Fees	12,639,865	16,143,365	27.7%	3,503,500
Charges for Services	1,102,720	1,067,258	-3.2%	-35,462
Fines and Forfeits	350,070	383,120	9.4%	33,050
Miscellaneous Revenue	45,800	55,500	21.2%	9,700
Transfers from Fund Balance	0	0	0.0%	0
	15,902,737	20,063,243	26.2%	4,160,506
TOTAL REVENUE	18,429,999	21,235,177	15.2%	2,805,178

EXPENDITURES				
Fire and Rescue-Center				
Salaries	977,252	1,052,913	7.7%	75,661
Salaries & Benefit Lapse	-12,569	-11,269	-10.3%	1,300
Pension Costs	445,670	483,956	8.6%	38,286
Employer Provided Benefits	169,034	181,736	7.5%	12,702
Internal Service Charges	131,342	122,427	-6.8%	-8,915
Insurance Costs and Premiums - Allocations	4,234	3,825	-9.7%	-409
Professional and Contractual Services	1	1	0.0%	0
Other Operating Expenses	21,629	14,937	-30.9%	-6,692
Capital Outlay	1	1	0.0%	0
Indirect Cost	85,431	85,431	0.0%	0
	1,822,025	1,933,958	6.1%	111,933
Jax Citywide Activities				
Transfers to Other Funds	0	750,000	-64.2%	750,000
Cash Carryover	0	256,490	6.4%	256,490
	0	1,006,490		1,006,490
Planning and Development				
Salaries	9,052,037	9,816,331	8.4%	764,294
Salaries & Benefit Lapse	-133,163	-133,085	-0.1%	78
Pension Costs	2,334,442	2,483,809	6.4%	149,367
Employer Provided Benefits	1,674,905	1,729,919	3.3%	55,014
Internal Service Charges	2,034,956	2,722,474	33.8%	687,518
Insurance Costs and Premiums	435	435	0.0%	0
Insurance Costs and Premiums - Allocations	75,853	69,632	-8.2%	-6,221
Professional and Contractual Services	180,000	125,000	-30.6%	-55,000
Other Operating Expenses	394,332	519,130	31.6%	124,798
Capital Outlay	7,201	12,001	66.7%	4,800
Supervision Allocation	42,676	4,783	-88.8%	-37,893
Indirect Cost	944,300	944,300	0.0%	0
	16,607,974	18,294,729	10.2%	1,686,755
TOTAL EXPENDITURES	18,429,999	21,235,177	15.2%	2,805,178

	FY 20-21 ADOPTED	FY 20-22 PROPOSED	CHANGE
AUTHORIZED POSITION CAP			
Authorized Positions	168	174	6
Part-Time Hours	6,500	6,500	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 157 - 160

BACKGROUND:

The fire plans review function of the Fire & Rescue Department is funded within the Building Inspection fund. The Planning and Development and Jax Citywide activities items will be discussed at a later meeting on the Planning and Development Department.

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

REVENUE:

1. Charges for Services
 - The \$1,005,000 represents customer payments for plan review and inspection services for new construction.
2. Fines and Forfeits
 - The \$5,500 represents customer payments for reactivation/reinstatement fees.

EXPENDITURES:

1. Salaries
 - The net increase of \$75,661 is mostly the impact of collective bargaining increases.
2. Pension Costs
 - The net increase of \$38,286 is mostly the impact of salary increases noted above.
3. Employer Provided Benefits
 - The net increase of \$12,702 is driven by an increase in workers' compensation costs based on recent claims experience.
4. Internal Service Charges
 - The net decrease of \$8,915 is driven by a decrease in vehicle replacement costs due to less vehicles proposed to be purchased than in FY 2021/22.
5. Other Operating Expenses
 - The net decrease of \$6,692 results from decreases of \$5,500 in travel expense based on actuals and \$1,200 in clothing allowance from the impact of collective bargaining.
6. Indirect Cost
 - This is an allocation of costs to operate central services of the City (e.g., Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
FIRE & RESCUE
BUILDING INSPECTION (FUND 15104)**

PROPOSED BUDGET BOOK - Page # 157 - 160

EMPLOYEE CAP CHANGES:

The employee cap is remaining at 11 positions.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

	FY 21-22 ADOPTED	FY 22-23 PROPOSED	%	DOLLARS
REVENUE				
Charges for Services	\$ 5,354,141	\$ 7,663,287	43.1%	\$ 2,309,146
Revenue from City Agencies	5,276,318	5,784,485	9.6%	\$ 508,167
Fines and Forfeits	252,900	263,000	4.0%	\$ 10,100
Miscellaneous Revenue	6,270,525	7,260,253	15.8%	\$ 989,728
TOTAL REVENUE	\$ 17,153,884	\$ 20,971,025	22.3%	\$ 3,817,141

EXPENDITURES				
Salaries	\$265,027,764	\$ 285,607,734	7.8%	\$ 20,579,970
Salary & Benefit Lapse	(3,744,817)	(4,958,636)	32.4%	\$ (1,213,819)
Pension Costs	115,135,529	118,926,569	3.3%	\$ 3,791,040
Employer Provided Benefits	46,366,226	52,783,482	13.8%	\$ 6,417,256
Internal Service Charges	37,840,374	39,751,273	5.0%	\$ 1,910,899
Insurance Costs and Premiums	4,576,989	5,429,963	18.6%	\$ 852,974
Professional and Contractual Services	12,381,919	14,264,602	15.2%	\$ 1,882,683
Other Operating Expenses	24,290,940	27,586,791	13.6%	\$ 3,295,851
Capital Outlay	13	16	23.1%	\$ 3
Debt Management Fund Repayments	259,250	262,750	1.4%	\$ 3,500
SUBTOTAL EXPENDITURES	\$502,134,187	\$ 539,654,544	7.5%	\$ 37,520,357

Contingency for Health Services Contract	\$ 14,970,420	\$ 17,937,139	19.8%	\$ 2,966,719
TOTAL EXPENDITURES	\$517,104,607	\$ 557,591,683	7.8%	\$ 40,487,357

AUTHORIZED POSITION CAP	FY 21-22 ADOPTED	FY 22-23 PROPOSED	CHANGE
Authorized Positions	3,237	3,253	16
Part-Time Hours	676,940	678,084	1,144

DEPARTMENT SUMMARY	FY 21-22 ADOPTED	FY 22-23 PROPOSED	%	DOLLARS
Corrections	\$134,970,019	\$ 150,035,229	11.1%	\$ 15,035,229*
Executive Office	6,055,108	7,245,965	19.7%	\$ 1,190,857
Investigations & Homeland Security	86,042,519	92,404,277	7.4%	\$ 6,361,758
Patrol and Enforcement	214,327,056	227,344,164	6.1%	\$ 13,017,108
Personnel & Professional Standards	29,056,613	31,102,307	7.0%	\$ 2,045,694
Police Services	46,653,292	49,489,722	6.1%	\$ 2,836,430
DEPARTMENT TOTAL	\$517,104,607	\$ 557,591,683	7.8%	\$ 40,487,076

*This includes the contingency for the Health Services Contract

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

BACKGROUND:

The Jacksonville Sheriff’s Office mission is to protect the lives and property of the citizens of this community, to preserve the peace and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

- In the proposed budget, there are 3,253 Sheriff’s Office employees in the General Fund/General Services District:
 - 1,787 sworn police officers;
 - 790 correction officers; and
 - 676 civilians.
- As of July 20, 2022, the total number of vehicles in the Sheriff’s fleet was 2,255:
 - 1,318 patrol cars;
 - 618 unmarked vehicles;
 - 28 motorcycles;
 - 286 other vehicles; and
 - 5 horse patrols.
- The average inmate population for the correctional facilities was 3,935 in July 2022, which was up from 3,745 in July 2021.
- As of July 11, 2022, the Sheriff’s Office vacancy count was 225:
 - 42 police officers;
 - 109 corrections officers; and
 - 74 civilians.
- The Sheriff’s proposed budget compared to the General Fund/ General Services District expenditure budget and employee cap is as follows:

Description	FY 20/21 Approved	FY 21/22 Approved	FY 22/23 Proposed:
Expenditures	36.13%	36.50%	35.98%
Employee Cap	51.08%	50.38%	49.79%

LEGISLATIVE CHANGE:

Transfer powers for the Office of the Sheriff changed to be as follows pursuant to Florida Statutes 30.49 (12):

Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

OVERALL COMMENTS:

The increase in JSO's budget is mainly driven by:

- pay increases based on collective bargaining agreements,
- workers compensation cost increases based on claims experience and the actuarial studies,
- health care cost increases based on the actuarial estimate of costs,
- fuel cost increases based on fuel prices increasing, and
- contracts in general increasing due to inflationary factors and increased volume.

JSO is reducing the number of officers provided to the School Guardians program from 60 to 40 per day. During FY 2021/22, JSO also took over the Misdemeanor Probation Program from the Salvation Army based on Ordinance 2021-758-E (increased the employee cap by 16 positions) and took over the ankle and alcohol monitoring program from the courts.

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

REVENUES:

1. Charges for Services:

- The net increase of \$2,309,146 is primarily due to the following increases of:
 - \$1,463,371 in home detention fees due to JSO taking over all ankle and alcohol monitoring programs for the county courts and an increase in expected equipment rentals for monitoring offenders based on JSO taking this on from the courts.
 - \$389,350 in off duty reimbursement based on current and prior year actuals.
 - \$136,894 in reimbursement from independent agencies due to an expected increase in reimbursable overtime for task forces.
 - \$90,600 in criminal justice education based on current and prior year actuals for traffic fees, which is what funds this.
 - \$63,243 in subsistence fees for inmates at one of the correctional facilities based on current and prior year actuals.

2. Revenue from City Agencies:

- The increase of \$508,167 is due to the following increases of:
 - \$299,688 in SMG overtime reimbursement based on the projected event schedule for FY 2022/23 and anticipated raises.
 - \$208,479 in interfund service charges due to an increase in the reimbursement for JSO call taker salaries from the 911 Emergency User Fee Fund (Fund 10701) and for the Mayor's security based on expected cost. There is a recommendation to decrease the amount related to the reimbursement of call takers salaries in the handout for the 911 Emergency User Fee Fund (Fund 10701) to correct the allocation.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

3. Miscellaneous Revenue:

- The net increase of \$989,728 is mainly due to an increase of \$2,570,031 in miscellaneous sales and charges due to JSO administrating the new Misdemeanor Probation Program that was established per Ordinance 2021-758-E.

This increase was somewhat offset by a decrease of \$1,581,703 in overtime reimbursement charges due to a reduction in the number of school guardians. JSO is providing 60 officers in FY 2022/23 compared to 40 in FY 2021/22.

EXPENDITURES:

1. Salaries:

- The net increase of \$20,579,970 in salaries is primarily due to the following increases of:
 - \$21,186,116 in permanent and probationary salaries mainly due to the impact of collective bargaining increases and the addition of 16 new positions in the Corrections Department as a result of the new Misdemeanor Probation Program mentioned above.
 - \$1,470,886 in salaries overtime based on collective bargaining increases, which was mitigated due to less overtime budgeted for the school guardian program as noted above.

Those increases were partially offset by a decrease of \$2,435,046 in terminal leave due to a decrease of 53 DROP participants scheduled to retire from 83 in the current year to 30 in the next fiscal year.

2. Salary and Benefit Lapse:

- The FY 2022/23 lapse amount of \$4,958,636 is based on the lapse model.

3. Pension Costs:

- The net increase of \$3,791,040 is mostly due to salary increases noted above.

4. Employer Provided Benefits:

- The net increase of \$6,417,256 is mostly due to the following increases of:
 - \$2,446,048 in FOP/IAFF health and dental costs based on the actuarial estimated cost of the plans.
 - \$2,372,211 in worker's compensation and \$995,065 in worker's compensation – heart and hypertension based on the actuarial report, which are based on anticipated claims experience.
 - \$404,644 in Medicare tax based on salary increases noted above.

5. Internal Service Charges:

- The net increase of \$1,910,899 is mostly due to the following increases of:
 - \$2,913,413 in fleet parts/oil/gas allocation due to higher projected fuel prices.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

- \$1,044,932 in radio related expenses due to an increase in the total radio maintenance costs and the addition of portable radio smart features.
- \$323,086 in utilities due to an overall increase in the costs of utilities.

Those increases are partially offset by the following decreases of:

- \$1,309,800 in fleet vehicle replacement due to vehicles with interest costs being paid off and the vehicles for FY 2022/23 being based on a longer delivery time, which reduces the billings in the first year. See the table below for further details on JSO's fleet replacement allocation.
- \$1,007,390 in ITD system development due to the Unified CAD System project and the Command Central AWARE/Real Time Crime Center project being completed in FY 2021/22.
- \$487,062 in radio equipment refresh due to funds for radio equipment being provided by the American Rescue Plan.

The proposed budget includes fleet vehicle replacement allocation of \$9,816,180. A total of 169 vehicles will be replaced as shown in the table below:

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost*	Average Monthly Use in FY 2022/23	Fleet Replacement Allocation in FY 2022/23 (Partial Year)	Fleet Replacement Allocation (Full Year)
JSO - Harley Motorcycle	9	\$ 31,333	\$ 282,000	4	\$ 47,245	\$ 141,735
JSO - Patrol SUV	138	\$ 50,000	\$ 6,900,000	4	\$ 580,892	\$ 1,742,675
Pickup Truck	8	\$ 45,000	\$ 360,000	4	\$ 24,306	\$ 72,919
Sedan - Full Size	5	\$ 30,000	\$ 150,000	4	\$ 10,128	\$ 30,383
Sedan - Mid Size	5	\$ 25,000	\$ 125,000	4	\$ 8,440	\$ 25,319
SUV	4	\$ 38,500	\$ 154,000	4	\$ 10,398	\$ 31,193
Total	169		\$ 7,971,000		\$ 681,408	\$ 2,044,223

* These costs show up in the Fleet Vehicle Replacement Budget

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

6. Insurance Costs and Premiums:

- The increase of \$852,974 is mainly due to an increase of \$611,287 in general liability insurance due to recent negative claims experience and \$181,995 in aviation hull-chemical insurance mainly due to an increase in JSO's hull equipment value as a result of the purchase of two helicopters in FY 2021/22.

7. Professional and Contractual Services:

- The net increase of \$1,882,683 is mainly due to the following increases of:
 - \$973,618 in security guard services due to contractual increases and the rising inmate population, which means more inmates monitored at UF Health.
 - \$642,540 in contract food services due to contractual increases and the rising inmate population.
 - \$232,825 in contractual services due to increased costs related to the prisoner transport contract as a result of COVID-19 protocols, inflation, and staffing issues.

8. Other Operating Expenses:

- The net increase of \$3,295,851 is mainly due to the following increases of:
 - \$1,015,642 in land and building rentals mainly due to a \$1,000,000 enhancement to lease a building that will replace the narcotics/vice and homeland security building.
 - \$827,554 in equipment rentals mainly corresponding with the increase in home detention fee revenue and also due to expenses associated with the new Misdemeanor Probation Program.
 - \$527,416 in clothing, uniforms, and safety equipment mainly due to the purchase of additional mattresses as a result of the rising inmate population, planned body armor replacements, and an overall increase in costs.
 - \$476,615 in other operation supplies mainly due to rising aviation fuel costs and setting up an operating budget for the new Misdemeanor Probation Program.

9. Contingency for Health Services Contract:

- This amount is based on the inmate health care contract that is in a designated special council contingency pursuant to Ordinance 2021-512 due to a Council Member conflict. The increase of \$2,966,719 is based on the expected cost of a new contract effective October 1, 2022, due to the contractor having to increase employee pay as a result of the competitive market, additional staffing being added to the contract due to the rising inmate population, and other cost increases due to inflation.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

DEPARTMENTAL CHANGES:

DEPARTMENT	FY 2021/22 APPROVED	FY 2022/23 PROPOSED	CHANGE %	CHANGE \$	
Corrections	\$ 134,970,019	\$ 150,005,248	11.1%	\$ 15,035,229	A
Executive Office	6,055,108	7,245,965	19.7%	\$ 1,190,857	B
Investigations & Homeland Security	86,042,519	92,404,277	7.4%	\$ 6,361,758	C
Patrol and Enforcement	214,327,056	227,344,164	6.1%	\$ 13,017,108	D
Personnel & Professional Standards	29,056,613	31,102,307	7.0%	\$ 2,045,694	E
Police Services	46,653,292	49,489,722	6.1%	\$ 2,836,430	F
TOTAL	\$ 517,104,607	\$ 557,591,683	7.8%	\$ 40,487,076	

- A. The increase of \$15,035,229 in Corrections is mainly due to the following increases of:
- \$5,209,858 in salaries mainly due to the impact of collective bargaining increases and the addition of 16 new positions as a result of the new Misdemeanor Probation Program.
 - \$2,966,719 in the inmate health care contract due to increases noted above.
 - \$752,991 in pension costs due to salary increases noted above.
 - \$981,788 in salaries overtime based on current and prior year actuals and anticipated salary increases.
 - \$973,618 in security guard services due to contractual increases and the rising inmate population.
 - \$816,554 in equipment rentals mainly corresponding with the increase in home detention fee revenue and also due to expenses associated with the new Misdemeanor Probation Program.
 - \$732,002 in FOP/IAFF health and dental costs based on the actuarial estimated cost of the plans.
 - \$642,540 in contract food services due to contractual increases and the rising inmate population.
 - \$618,794 in worker's compensation costs and \$257,814 in worker's compensation – heart and hypertension based on the actuarial report, which are based on anticipated claims experience.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

- B. The increase of \$1,190,857 in the Executive Office is mainly due to the following increases of:
- \$656,455 in computer system maintenance & security due to the Executive Office receiving all of JSO's IT application service charges for the 911 CAD – Police and Fire system in FY 2022/23 instead of charges being spread out across all JSO departments like in prior years.
 - \$346,466 in salaries mainly due to the impact of collective bargaining increases.
 - \$128,948 in charges for OGC based on recent actual billings.
- C. The increase of \$6,361,758 in Investigations & Homeland Security is mainly due to the following increases of:
- \$3,705,979 in salaries mainly due to the impact of collective bargaining increases.
 - \$1,009,413 in land and building rentals mainly due to a \$1,000,000 enhancement to lease a building that will replace the narcotics/vice and homeland security building.
 - \$579,384 in salaries overtime based on salary increases noted above.
 - \$441,092 in worker's compensation costs and \$210,801 in worker's compensation – heart and hypertension based on the actuarial report, which are based on anticipated claims experience.
 - \$384,780 in fleet parts/oil/gas allocation due to higher projected fuel prices.
- D. The increase of \$13,017,108 in Patrol and Enforcement is mainly due to the increases of:
- \$8,171,063 in salaries mainly due to the impact of collective bargaining increases.
 - \$2,380,980 in fleet parts/oil/gas allocation due to higher projected fuel prices.
 - \$2,493,425 in pension costs due to salary increases noted above.
 - \$1,289,375 in FOP/IAFF health and dental costs based on the actuarial estimated cost of the plans.
 - \$1,092,506 in worker's compensation and \$453,838 in worker's compensation – heart and hypertension costs increasing based on the actuarial report, which are based on anticipated claims experience.
 - \$491,460 in general liability insurance due to recent negative claims experience.

These increases were partially offset by decreases of \$1,857,764 in terminal leave due to a decrease in planned DROP participants and \$921,581 in fleet vehicle replacement allocation due to fewer vehicles being replaced in recent years.

- E. The increase of \$2,045,694 in Personnel & Professional Standards is mostly due to the following increases of:
- \$1,869,328 in salaries mainly due to the impact of collective bargaining increases and twelve positions being transferred in from other JSO departments.
 - \$239,428 in salaries part time mainly due to part-time hours being transferred from the Patrol and Enforcement Department for individuals assigned to the firing range.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

- \$147,289 in worker’s compensation and \$66,135 in worker’s compensation – heart and hypertension costs increasing based on the actuarial report, which are based on anticipated claims experience.

- F. The increase of \$2,836,430 in Police Services is mostly due to the following increases of:
 - \$1,883,422 in salaries mainly due to the impact of collective bargaining increases.
 - \$912,442 in radio related expenses due to an increase in the total radio maintenance costs and the addition of portable radio smart features noted above.
 - \$574,093 in pension costs due to salary increases noted above.
 - \$286,797 in clothing, uniforms, and safety equipment mainly due to planned body armor replacements and an overall increase in costs.
 - \$228,504 in salaries overtime based on salary increases noted above.
 - \$194,674 in utilities due to an overall increase in the costs of utilities.

These increases were partially offset by a decrease of \$1,007,390 in ITD system development due to the Unified CAD System project and the Command Central AWARE/Real Time Crime Center project being completed.

FOOD AND BEVERAGES EXPENDITURE:

FY 2022/23 Proposed	Description	Explanation
\$4,000	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
\$8,000	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
\$20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

SCHEDULE B1 GRANTS:

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

			\$2,263,000	\$500,000	8	200
Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$250,000	\$0	1	0
Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$500,000	\$500,000	0	0
Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$170,000	\$0	0	0
Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	\$100,000	\$0	0	0
Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$150,000	\$0	0	200
Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$240,000	\$0	0	0
Florida Department of Law Enforcement	Highway Safety Grants DUI Enforcement	Provides funds for overtime, supplies, and equipment to conduct DUI Enforcement Deployments.	\$120,000	\$0	0	0
Florida Department of Law Enforcement	Highway Safety Grants Speed & Aggressive Driving	Provides funds for overtime, supplies, and equipment to conduct Speed & Aggressive Driving Deployments.	\$90,000	\$0	0	0
Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$200,000	\$0	1	0
Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	\$60,000	\$0	0	0
Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$33,000	\$0	0	0
Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$60,000	\$0	0	0

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 OFFICE OF THE SHERIFF
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

B1a – Schedule of Continuation Grants/Programs with No City Match (continued from prior page)

Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$275,000	\$0	5	0
SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative VIII	Funds one full-time public safety analyst. Original appropriation funding grant period 10/1/21 - 9/30/24. Position authorized through 9/30/24 and listed here for transparency.	\$0	\$0	1	0
Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$15,000	\$0	0	0

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

\$400,000 \$917,877 \$0 \$917,877 \$0 40 0

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
Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	The program intended to reduce crime and advance public safety through community policing by providing direct funding for the hiring of career law enforcement officers.	\$0	\$784,543	\$0	\$784,543	\$0	40	0
Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$400,000	\$133,334	\$0	\$133,334	\$0	0	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 229 - 244

AMERICAN RESCUE PLAN FUNDING PROPOSED – ORDINANCE 2022-513:

- Celebrite Pathfinder Computer Equipment and Licenses - \$1,743,835
- IT Capital Equipment Replacement - \$1,066,172

SERVICE LEVEL CHANGES:

For the School Guardian Program, the Sheriff's Office is limiting the total number of participating officers to 40 per day in FY 2022/23 compared to 60 per day in FY 2021/22.

EMPLOYEE CAP CHANGES:

The net increase of sixteen positions is due to the addition of 16 positions during FY 2021/22 for the Misdemeanor Probation Program pursuant to Ordinance 2021-758-E.

RECOMMENDATION:

None

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (FUND 10701)**

PROPOSED BUDGET BOOK – Page # 245 - 247

BACKGROUND:

Pursuant to Florida Statutes Section 365.172 the City established the 911 Emergency User Fee sub-fund. All counties are eligible to receive three separate distributions. Pursuant to section 365.172(8), the first is based on the total number of wireless service identifiers in each county, the second is based on the total number of non-wireless service identifiers in each county, and the third is based on a retail transaction of a prepaid cell phone, which became effective January 1, 2015. According to Section 365.172(9)(b) of the Florida Statutes, “All costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.”

REVENUES:

1. Charges for Services:
 - Charges for services include a monthly landline fee of \$0.44 with a budgeted amount of \$997,710 and a monthly wireless and prepaid cellphone fee of \$0.40 with a budgeted amount of \$4,067,022.
 - The increase of \$142,233 is based on current year collections and due to:
 - A decrease of \$67,395 in landline fees to better align with recent actuals.
 - An increase of \$209,628 for the wireless and prepaid cellphone fees to better align with recent actuals.
2. Transfers from Fund Balance:
 - There is a transfer of \$482,500 from fund balance to balance revenues and expenditures.

EXPENDITURES:

1. Inter-Departmental Billing:
 - This expense is a revenue item within the Sheriff's Office and the Fire and Rescue Department for the reimbursement of call takers' salaries. The Sheriff's Office will receive \$1,785,394 and the Fire and Rescue Department will receive \$294,474. **See Recommendation below.**
2. Other Operating Expenses:
 - There is an increase of \$24,777 mainly due to an increase of \$51,600 in telephone and telegraph expenses related to higher circuit costs. This is somewhat offset by a decrease of \$30,823 in the miscellaneous services and charges expense account based on the call centers of Jacksonville Beach, Atlantic Beach, and Neptune Beach receiving a lower allocation for the reimbursement of their call takers' salaries and benefits in FY 2022/23.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (FUND 10701)**

PROPOSED BUDGET BOOK – Page # 245 - 247

3. Capital Outlay:

- Capital Outlay in the amount of \$482,500 includes \$475,000 in specialized equipment to replace aging equipment including a generator and uninterruptable power supply equipment.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATIONS:

We recommend correcting the allocation to the Jacksonville Beach, Atlantic Beach, Neptune Beach, JSO General Fund/GSD, and JFRD General Fund/GSD for the reimbursement of the cost for call takers. This results in a decrease in the Miscellaneous Services and Charges expense account that is used to pay the Beaches and Baldwin of \$16,525. Then the Miscellaneous – Intradepartment expense account that is used to reimburse JSO and JFRD will increase by \$16,525. Due to adjustments the amount allocated to JSO will go down by \$85,062 and to JFRD will go up by \$101,587 to arrive at the net increase of \$16,525. This would have a positive impact of \$16,525 to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #81-82

BACKGROUND:

This budget provides for the operation and salary expenditures for City Council Members, Council Staff Services, Value Adjustment Board, and the Office of the Council Auditor.

REVENUE:

1. Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue of \$50,000.

2. Miscellaneous Revenue

- This category is mainly made up of a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute.

EXPENDITURES:

1. Salaries

- The net increase of \$281,355 is mainly due the impact of collective bargaining increases in addition to other salary increases.

2. Pension Costs

- The increase of \$159,758 is mainly due to the impact of salary increases noted above and FRS employer contributions.

3. Internal Service Charges

- The net decrease of \$76,597 is mainly due to the following:
 - A decrease of \$392,842 in billing for the City Council Chambers upgrade project due to funding being completed in FY 2021/22.
 - An increase of \$189,390 in OGC legal allocation due to usage.
 - An increase of \$85,374 related to the overall building cost allocation of the St. James Building.
 - An increase of \$24,489 in computer system maintenance and security charges mainly due to the addition of application charges for various projects.

4. Professional and Contractual Services

- The net decrease of \$50,000 is due to the removal of the \$50,000 that was budgeted for the SAFER Together Committee.

5. Other Operating Expenses

- The net increase of \$34,525 is mainly due to the costs associated with the installation and orientation of the new City Council.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2022/23 BUDGET
 CITY COUNCIL
 GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #81-82

6. Contingencies

- The \$440,294 in FY 2021/22 represented the funding placed into a Council President reserve account.

FOOD AND BEVERAGE EXPENDITURES:

FY 2022/23 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$ 2,500	Agenda, Committee and Council meetings	Agenda, Committee, and Council meetings are open to Public

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

HIGHLIGHTS:

	2021/22 Adopted	2022/23 Proposed	\$ Change from FY 22	% Change from FY 22	
Council Auditor	\$ 2,618,967	\$ 2,845,881	\$ 226,914	8.66%	A
Council President Expense Account	\$ 10,000	\$ 10,000	\$ 0	0.00%	
Council Staff Services	\$ 7,919,253	\$ 7,552,604	\$ - 366,649	-4.63%	B
Direct Expenditures	\$ 1,808,098	\$ 1,867,644	\$ 59,546	3.29%	C
<u>Value Adjustment Board</u>	<u>\$ 714,575</u>	<u>\$ 742,622</u>	<u>\$ 28,047</u>	<u>3.92%</u>	<u>D</u>
Departmental Total	\$ 13,070,893	\$ 13,018,751	\$ - 52,142	-0.40%	

A The increase of \$226,914 in the Council Auditor's Office is primarily due to an increase of \$135,433 in salaries mainly due to the impact of collective bargaining increases and merit increases during FY 2021/22, an increase of \$57,812 in pension costs mainly due to salary increases noted, and an increase of \$14,768 related to the overall building cost allocation of the St. James Building.

B The decrease of \$366,649 in Council Staff Services is primarily due to the removal of the \$440,294 in the Council President contingency account that was budgeted in FY 2021/22, and the removal of \$392,842 in billing for the City Council Chambers upgrade project. These were partially offset by the following:

- An increase of \$189,390 in OGC legal allocation due to usage.
- An increase in salaries of \$121,343 mainly due to the impact of collective bargaining increases.
- An increase of \$62,703 related the overall building cost allocation of the St. James Building.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT (00111)**

PROPOSED BUDGET BOOK – Page #81-82

- An increase of \$45,004 in computer system maintenance and security mainly due to the addition of IT application service charges for various projects.
 - A net increase of \$32,803 in pension costs mainly due to salary increases noted above.
 - An increase of \$30,000 in miscellaneous services and charges associated with the installation and orientation of the new City Council.
- C** The increase of \$59,546 in Council Direct Expenditures is primarily due to a net increase in pension costs primarily due to the increase in FRS employer contribution rate.
- D** The increase of \$28,047 in the Value Adjustment Board is primarily due to an increase of \$10,585 pension costs mainly due to the impact of employee turnover, an increase of \$7,903 related to the overall building cost of the St. James Building, and an increase in salaries of \$7,131 mainly due to the impact of collective bargaining increases.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)**

PROPOSED BUDGET BOOK - Page # 83 - 84

BACKGROUND:

This fund accounts for the first two-cents (of the total six-cents) tax levy on lodging within Duval County. The Tax Collector collects the Tourist Development Tax and remits it to the City for appropriation by the City Council. The Duval County Tourist Development Council (TDC) is the appointed body charged with implementing and administering the Tourist Development Plan adopted by City Council.

Bill 2022-515 has been introduced to amend Ordinance Code Chapter 666 (Duval County Tourist Development Plan) and authorize direct contracts with Jacksonville and the Beaches Convention & Visitors Bureau, Inc. ("Visit Jacksonville") to continue to perform services under the Tourist Development Plan. This bill revises the plan components from eight to six (consolidating three existing components into one) and removes the minimum funding allocations for each component. The Mayor's proposed budget for the Tourist Development Council is consistent with the proposed changes to the various components of the Tourist Development Plan contemplated by this legislation.

REVENUE:

1. Bed / Tourist Development Tax
 - This represents the anticipated two cent tax levy on lodging for FY 2022/23. The projected increase is due to growth in average hotel occupancy and the average daily room rate.
2. Investment Pool / Interest Earnings
 - This is the anticipated interest earnings for FY 2022/23.
3. Transfers from Fund Balance
 - The proposed budget includes a fund balance transfer of \$323,080 which will be used to fund the Tourist Development Plan components.

EXPENDITURES:

1. Salaries
 - The increase of \$38,912 is due to the inclusion of funding for a TDC Administrator position, as approved by the TDC at their June 30, 2022 meeting and as proposed in Ordinance 2022-516. The TDC Administrator position is authorized under Section 70.103(d) of the Ordinance Code.
2. Employer Provided Benefits
 - The net increase of \$11,878 is being driven by the addition of employer provided benefits for the Administrator position mentioned above.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (FUND 10301)**

PROPOSED BUDGET BOOK - Page # 83 - 84

3. Internal Service Charges
 - The net increase of \$6,505 is being driven by increases in the computer system maintenance/security, OGC, and building cost allocations.
4. Other Operating Expenses
 - The increase of \$2,139,592 is directly related to higher estimated tax revenue resulting in more dollars being available for Tourist Plan components.
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
 - The FY 2022/23 transfer to other funds of \$772,800 represents a transfer to the TDC Special Revenue Fund to fund the Development (\$250,000), Contingency (\$250,000), Convention grants, sponsorships and promotions (\$262,800), and Equestrian Center grants (\$10,000) plan components. The increase of \$180,295 is directly related to an increased contribution to the Convention grants, sponsorships and promotions plan component.

SERVICE LEVEL CHANGES:

The anticipated increase in the tourist development tax has resulted in more funding available for the various Plan Components.

CAPITAL OUTLAY CARRYFORWARD:

None.

EMPLOYEE CAP CHANGES:

The employee cap is being increased by one position for the Administrator position mentioned above.

RECOMMENDATIONS:

1. We recommend increasing Travel Expense by \$750, Employee Training Expenses by \$750, and Office Supplies – Other by \$498 and increasing the Transfer from Fund Balance by \$1,998 to align the TDC Administrative budget with the amounts approved by the TDC. These changes have no impact on Special Council Contingency.
2. We recommend revising Budget Ordinance Schedule W to reflect the changes above and reflect the plan components as amended through bill 2022-515.
3. We recommend moving the funding for the Visit Jacksonville contract from the three activities it is currently budgeted under to a new single activity since the three contracts are being consolidated into a single contract. This change has no impact on Special Council Contingency.

Duval County Tourist Development Council FY 22/23 Budget

REVENUE

Tourist Development Taxes	\$ 9,600,000
Transfer from Fund Balance	325,078
Interest Earnings	66,054
Total Revenue	\$ 9,991,132

EXPENDITURES

Plan Components

(1) Tourism Marketing, Sales, Experiences and Promotion	
Destination Experience	\$ 1,184,220
Marketing Services	4,212,800
Convention and Group Sales	1,640,000
Convention Grants, Sponsorships and Promotion	262,800
Total Tourism Marketing, Sales, Experiences and Promotion	7,299,820
(2) Planning and Research	100,000
(3) Event Grants	1,390,625
(4) Development Account	250,000
(5) Contingency Account	250,000
(6) Promotion of the Equestrian Center	10,000
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-6 listed above)	403,376
Total Plan Components	\$ 9,703,821
Administration	287,311
Total Expenditures	\$ 9,991,132

Revised Schedule W

**COUNCIL AUDITOR’S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR’S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)**

PROPOSED BUDGET BOOK - Page # 85 - 86

BACKGROUND:

The Tourist Development Special Revenue fund is an “all years” fund that was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the Contingency, Development, Equestrian Grant, and Convention Grants accounts of the Plan. The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City and does not require further City Council approval. The Development account is to be used for the purpose of acquiring, constructing, extending, enlarging, remodeling, or improving publicly owned convention centers, coliseums (e.g., arena), or auditoriums (e.g., performing arts center) and aquariums or museums that are publicly owned and operated or owned and operated by a not for profit organization and open to the public and requires further City Council approval for appropriation. The Equestrian Grant account is to be used for equestrian center grant awards and does not require further City Council approval. The Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

Bill 2022-515 has been introduced to amend Ordinance Code Chapter 666 (Duval County Tourist Development Plan) and authorize direct contracts with Jacksonville and the Beaches Convention & Visitors Bureau, Inc. (“Visit Jacksonville”) to continue to perform services under the Tourist Development Plan. This bill revises the plan components from eight to six (consolidating three existing components into one) and removes the minimum funding allocations for each component. Additionally, the Convention Grants account is being renamed the “Convention Grants, Sponsorships and Promotions” account to more accurately reflect the purpose of the component.

REVENUE:

1. Transfers From Other Funds

- The proposed budget of \$772,800 represents a transfer from the Tourist Development Council Fund 10301 to fund the expenditures described below.

EXPENDITURES:

1. Other Operating Expenses

- The proposed budget of \$272,800 includes \$262,800 for Convention grants, sponsorships and promotions and \$10,000 for the promotion of the Equestrian Center as approved by TDC.

2. Contingencies

- The proposed budget of \$500,000 includes \$250,000 for the Development plan component and \$250,000 for the Contingency plan component as approved by TDC.

SERVICE LEVEL CHANGES:

The anticipated increase in the tourist development tax has resulted in more funding available for the proposed Convention grants, sponsorships and promotions plan component.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (FUND 10304)**

PROPOSED BUDGET BOOK - Page # 85 - 86

CAPITAL OUTLAY CARRYFORWARD:

None.

EMPLOYEE CAP CHANGES:

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

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF GENERAL COUNSEL
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 219 - 220

BACKGROUND:

The General Fund/General Services District portion of the Office of General Counsel consists of the Duval Legislative Delegation and funds set aside for legal settlements.

EXPENDITURES:

1. Salaries:

- The increase of \$20,500 is a result of restructuring, which changed the duties of the Delegation Coordinator position. As a result, a portion of this position's cost is allocated to the Office of General Counsel internal service fund (55101).

2. Pension Costs:

- The increase of \$2,461 is mainly due to the salary changes noted above.

3. Other Operating Expenditures:

- This amount is mainly made up of the \$100,000 for small judgements and settlements under \$50,000.

4. Supervision Allocation:

- This represents the personnel costs of the Delegation Coordinator that are allocated to the Office of General Counsel internal service fund (Fund 55101).

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2022/23 BUDGET
OFFICE OF GENERAL COUNSEL (FUND 55101)**

PROPOSED BUDGET BOOK - Page # 221 - 223

BACKGROUND:

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, school board, independent authorities, constitutional offices, and boards/commissions of the government.

REVENUE:

1. Internal Service Revenue:
 - The increase of \$736,644 is driven by increased costs noted below.
2. Miscellaneous Revenue:
 - The \$15,000 represents charges for copies in litigation cases and for various public records requests.
3. Transfer from Fund Balance:
 - There was a transfer from available fund balance in the prior year associated with the pension reform contingency.

EXPENDITURES:

1. Salaries:
 - The net increase of \$640,797 is driven by an increase in permanent and probationary salaries mainly due to the impact of collective bargaining increases. Additionally, three employees are being added. One attorney and one paralegal will be assigned to work for the Planning Department to perform in-house real estate plat reviews, legal descriptions and other legal services and one attorney will replace an existing position in OGC that was transferred to JEA in response to their request for an in-house employment attorney.
2. Salary & Benefit Lapse:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2022/23.
3. Pension Costs:
 - The net decrease of \$28,186 is mainly due to the impact of employee turnover.
4. Employer Provided Benefits:
 - The increase of \$45,031 is mainly due to an increase in group hospitalization insurance due to the addition of three positions and changes to employee health care plan elections.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2022/23 BUDGET
 OFFICE OF GENERAL COUNSEL (FUND 55101)**

PROPOSED BUDGET BOOK - Page # 221 - 223

5. Internal Services Charges
 - The increase of \$86,463 is resulting from the increase of \$45,104 in computer system maintenance and security costs due to the direct billing of the document management system used by the Office of General Counsel and an increase of \$38,145 in the St. James Building cost allocation caused by an increase in total building expenses.

6. Professional and Contractual Services:
 - The decrease of \$10,000 represents a decrease in court costs based on recent actuals.

7. Supervision Allocation:
 - This \$30,801 represents the personnel costs of the General Fund/General Services District portion of the Office of General Counsel that will be allocated to the Office of General Counsel internal service fund (Fund 55101) as a result of the Duval Delegation Coordinator doing work for the Office of General Counsel internal service fund.

8. Contingencies:
 - There was a proposed contingency in the prior year as part of the overall pension reform reserves. No contingency is being proposed for FY 2022/23.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The authorized position cap is going up by 3 positions from 73 to 76 authorized positions. The increase is due to the need for one attorney and one paralegal to be assigned to work for the Planning Department to perform in-house real estate plat reviews, legal descriptions, and other legal services. The other position is for an attorney to replace an existing position in the Office of General Counsel that was moved in response to a request for an in-house employment attorney for JEA.

FOOD AND BEVERAGES EXPENDITURES:

FY22/23 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
2,000	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	The OGC finds benefit to having settlement and arbitration meetings at City Hall, access to staff, documents, and personnel. In order to facilitate these day long, week long meetings, it is customary to provide light refreshments in order to continue to work and maintain the pace needed to resolve these matters

RECOMMENDATION:

None.