

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2021/2022 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Ron Salem, Pharm. D. – Chair**

**Danny Becton – Vice Chair**

**Michael Boylan**

**Reggie Gaffney**

**Matt Carlucci**

**Terrance Freeman**

**Ju’Coby Pittman**



**Meeting #2**  
**August 13, 2021**

**COUNCIL AUDITOR’S OFFICE  
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**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
MEDICAL EXAMINER  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 94**

**BACKGROUND:**

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, the Department of Corrections of Union County (District IV), and parts of District III, which includes service to Columbia and Hamilton Counties.

**REVENUE:**

1. Charges for Services:

- The net increase of \$162,454 is primarily due to increases of \$146,658 for cremation approval and \$96,344 for District III because of an increase in case load. This increase is partially offset by a decrease of \$82,454 for District IV to better align with recent actuals.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$8,826 is primarily due to employee turnover and budgeting a vacant Associate Medical Examiner position at a lower rate. This is partially offset by the addition of a funded Autopsy Technician position.

2. Pension Cost:

- The increase of \$31,004 is mainly the result of an increased contribution to the General Employees' Pension Plan as required by the most recent actuarial study.

3. Employer Provided Benefits:

- The increase of \$15,513 is primarily due to Group Hospitalization Insurance as a result of employee election changes.

4. Internal Service Charges:

- The net decrease of \$130,428 is mostly due to decreases of:
  - \$54,489 for ITD System Development related to the remaining balance for the implementation of the new case management system.
  - \$52,530 for the Building Maintenance allocation based on prior year actuals.
  - \$27,891 in Computer Systems Maintenance and Security costs due to a decrease in IT charges related to COJ virtual servers and voice and fax services.

5. Insurance Costs and Premiums:

- The decrease of \$36,179 is driven by the removal of a deductible related to an insurance claim for two damaged wireless x-ray panels paid in FY 20/21.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2021/22 BUDGET  
 MEDICAL EXAMINER  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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6. Professional and Contractual Services:
- The increase of \$28,202 is mainly due to a scheduled increase in the contract for postmortem forensic toxicology services (\$18,952) and an increase in the usage of neuropathology consultations and testing services (\$10,000).
7. Other Operating Expenses:
- The increase of \$58,071 is mostly due to an increase of \$54,793 for Other Operating Supplies as a result of increasing case load, increasing cost of supplies, and the replacement of non-capital equipment.
8. Capital Outlay:
- The \$39,546 is for the replacement of equipment which is no longer able to be serviced or cost more to service than replace.

**SCHEDULE B1 GRANTS:**

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Florida Department Of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$2,750	\$0	\$0	0	0

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

The employee cap is increasing by two positions, 1 funded Autopsy Technician and 1 unfunded Associate Medical Examiner, from 32 positions to 34 positions to meet the increase in workload.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2021/22 BUDGET  
 PUBLIC HEALTH DEPARTMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

**PROPOSED BUDGET BOOK – Page #86**

**BACKGROUND**

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

**EXPENDITURES**

1. Internal Service Charges

- The increase of \$68,477 is primarily due to an increase of \$34,997 in building cost based on a correction to the square footage used in the Ed Ball building and an increase of \$30,620 in building maintenance costs.

2. Grants, Aids and Contributions

- City funding has been provided for three programs, as listed below. The chart also includes funding that was provided by the State.

	FY2020/21	FY2021/22
Program Name	City	
Sexually Transmitted Diseases	\$147,000	\$147,000
Immunization	\$258,292	\$308,292
Hospital Emergency Room Alternatives	\$150,243	\$200,243
Primary Care	\$200,000	\$100,000
<b>Total</b>	<b>\$755,535</b>	<b>\$755,535</b>

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no City funded positions for this Department.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
PUBLIC LIBRARIES  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 145**

**BACKGROUND:**

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries.

**REVENUES:**

1. Charges for Services:

- This represents revenue related to charges for internet printing and copying. (Note: Library Fines and Late Fees are accounted for separately and used for capital projects.)

**EXPENDITURES:**

1. Salaries:

- The net increase of \$411,979 is mainly due to an increase of \$390,992 in permanent and probationary salaries related to position reclassifications, promotions, and the transfer-in of one position from the Public Buildings fund.

2. Pension Costs:

- The net increase of \$124,215 is mainly due to employee turnover and an overall increase in the contribution to the General Employee Pension Plan as required by the actuarial study.

3. Internal Service Charges:

- The net decrease of \$366,974 is mainly due to the elimination in IT equipment replacements of \$175,696 caused by a refresh of 140 computers in FY 2020/21, a reduction of \$155,676 in IT computer system maintenance and security caused by decreased billings for Library applications, and a reduction of \$111,464 in the citywide utilities allocation based on recent actual water and electric consumption. These are somewhat offset by a \$103,213 increase in the citywide public buildings allocation based on recent actual maintenance costs.

4. Insurance Costs and Premiums – Allocations

- The net increase of \$54,427 is due to an increase in miscellaneous insurance for property insurance premium costs due to increases in the City's property insurance policy.

5. Other Operating Expenses:

- The increase of \$115,962 is mainly due to an increase in the cost of maintenance contracts for equipment caused by a new lease agreement being executed in FY 2020/21 for maintenance of 42 self-check-out machines.

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**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2021/22 BUDGET  
 PUBLIC LIBRARIES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 145**

6. Library Materials:

- The requested amount will be spent as follows:

**FY 2020/21 AND 2021/22 LIBRARY MATERIALS BUDGETED**

<b><u>MATERIALS</u></b>	<b><u>FY 2020/21</u></b>	<b><u>FY 2021/22</u></b>	<b><u>Difference</u></b>
Print (Adult, Teen, Juvenile)	\$ 1,427,550	\$ 1,573,626	\$ 146,076
Electronic Audio, Video, Music & Other E-Formats	\$ 1,035,967	\$ 949,326	\$ (86,641)
Electronic Books	\$ 807,273	\$ 836,296	\$ 29,023
Electronic Databases	\$ 357,547	\$ 350,100	\$ (7,447)
DVD (Adult, Juvenile)	\$ 124,113	\$ 120,000	\$ (4,113)
Magazines (Adult, Teen, Juvenile)	\$ 131,392	\$ 85,000	\$ (46,392)
Spoken Audio (Adult, Teen, Juvenile)	\$ 111,756	\$ 76,805	\$ (34,951)
Music (Adult, Juvenile, Physical)	\$ 3,555	\$ 8,000	\$ 4,445
<b>TOTAL</b>	<b>\$ 3,999,153</b>	<b>\$ 3,999,153</b>	<b>\$ -</b>

7. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., Finance and Administration, Employee Services, and City Council) as calculated by the City's independent consulting firm. The increase of \$303,142 is mainly due to an increase in allocated costs from the Talent Management Division of Employee Services.

**STATE AID:**

In addition to City funding, Public Libraries receives a State Grant that is deposited into a self-appropriating fund. The proposed state aid assisting FY 2021/22 is shown below:

Furniture, Fixtures & Equipment	\$	180,000
Audio Visual Equipment Refresh	\$	86,000
Library Materials	\$	300,402
ULC Membership	\$	12,000
<b>State Aid Budget</b>	<b>\$</b>	<b>578,402</b>

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**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2021/22 BUDGET  
 PUBLIC LIBRARIES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 145**

**SCHEDULE B1 GRANTS:**

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

State Division of Library and Information Services	Library Services and Technology Act Grant		\$55,009	\$20,180	\$0		\$0	1	1,200

**SERVICE LEVEL CHANGES:**

The libraries worked under modified hours in FY 2020/21 and will continue to do so in FY 2021/22. See Library hours on next page.

**EMPLOYEE CAP CHANGES:**

The employee cap is increasing by one position, from 310 positions to 311, due to transferring a general maintenance position from Public Buildings (Fund 54101). This position was already dedicated to Libraries. This just changes management.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2021/22 BUDGET  
 PUBLIC LIBRARIES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 145**

**JPL Current Modified Hours**

<b>Branch</b>								<b>Total</b>
Main	Closed	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	9:00 - 6:00	54
Highlands	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Pablo Creek	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Southeast	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Webb Wesconnett	Closed	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 9:00	10:00 - 6:00	10:00 - 6:00	60
Argyle	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Beaches	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bill Brinton Murray Hill	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Bradham Brooks	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brentwood	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Brown Eastside	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Dallas Graham	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Mandarin	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Maxville	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Regency Square	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
San Marco	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
South Mandarin	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
University Park	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
West Regional	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Westbrook	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48
Willowbranch	Closed	12:00 - 8:00	12:00 - 8:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	10:00 - 6:00	48

Total Weekly Service hours 1,062

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
PUBLIC LIBRARIES  
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

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**PROPOSED BUDGET BOOK - Page # 146**

**BACKGROUND:**

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an "all years" fund and as such, during the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue line items. The clean-up of an all years fund, as part of the annual budget, may cause negative totals.

**REVENUES:**

1. Miscellaneous Revenue
  - This represents revenue from fees charged for the use of Library conference facilities.

**EXPENDITURES:**

1. Salaries
  - The increase of \$10,365 is due to various all-years adjustments with part-time salaries in FY 2020/21. Salaries are otherwise flat at about \$150,000.
2. Other Operating Expenses
  - The increase of \$3,783 is mainly due to an increase of \$4,243 in miscellaneous services and charges. This amount was added to balance the budget.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**Jacksonville Housing Finance Authority  
2021/22 Proposed Budget**

	FY 2020/2021	FY 2021/2022	Change From FY21	
	Approved	Proposed	Percent	Dollar
<b>Estimated Revenues:</b>				
361101 Investment Pool Earnings	\$ 30,000	\$ 30,000	0%	\$ -
361110 Mortgage Interest Income	\$ 36,750	\$ 42,000	14%	\$ 5,250
361420 Realized Gain-Loss On Investments	\$ 55,000	\$ 65,000	18%	\$ 10,000
369050 Miscellaneous Sales and Charges	\$ 10,000	\$ 20,250	103%	\$ 10,250
385020 Bond Issuer Fees	\$ 200,000	\$ 200,000	0%	\$ -
<b>Total Estimated Revenues</b>	<b>\$ 331,750</b>	<b>\$ 357,250</b>	<b>8%</b>	<b>\$ 25,500</b>
<b>Estimated Expenditures:</b>				
<b>Personnel *</b>				
512010 Permanent and Probationary Salaries	\$ 69,377	\$ 85,295	23%	\$ 15,918
515110 Special Pay - Pensionable	\$ 744	\$ 791	6%	\$ 47
521020 Medicare Tax	\$ 1,020	\$ 1,237	21%	\$ 217
522010 Pension Contribution	\$ 3,114	\$ 3,400	9%	\$ 286
522011 GEPP DB Unfunded Liability	\$ 9,257	\$ 9,530	3%	\$ 273
522070 Diasability Trust Fund-ER	\$ 210	\$ 273	30%	\$ 63
523030 Group Life Insurance	\$ 390	\$ 409	5%	\$ 19
523040 Group Hospitalization Insurance	\$ 8,838	\$ 10,197	15%	\$ 1,359
<b>Total Personnel</b>	<b>\$ 92,951</b>	<b>\$ 111,131</b>	<b>20%</b>	<b>\$ 18,182</b>
<b>Operating Expenses</b>				
531090 Other Professional Services	\$ 140,000	\$ 150,000	7%	\$ 10,000
540020 Travel Expense	\$ 10,000	\$ 8,000	-20%	\$ (2,000)
548010 Advertising and Promotion	\$ 1,000	\$ 1,250	25%	\$ 250
549040 Miscellaneous Services & Charges	\$ 22,938	\$ 18,826	-18%	\$ (4,112)
549510 ISA-Computer Sys Maint&Security	\$ 2,500	\$ 2,500	0%	\$ -
549512 ISA-Copy Center	\$ 1,500	\$ 1,500	0%	\$ -
549529 ISA-Mailroom Charge	\$ 500	\$ 500	0%	\$ -
549532 ISA-OGC Legal	\$ 35,000	\$ 40,000	14%	\$ 5,000
551010 Office Supplies - Other	\$ 1,500	\$ 2,500	67%	\$ 1,000
552060 Food	\$ 1,750	\$ 1,500	-14%	\$ (250)
554001 Dues and Subscriptions	\$ 4,000	\$ 4,000	0%	\$ -
555001 Employee Training Expenses	\$ 7,500	\$ 10,000	33%	\$ 2,500
<b>Total Operating Expenses</b>	<b>\$ 228,188</b>	<b>\$ 240,576</b>	<b>5%</b>	<b>\$ 12,388</b>
<b>Other Expenses</b>				
564030 Office Equipment	\$ 1	\$ 1	0%	\$ -
599031 Indirect Cost - General Government	\$ 10,610	\$ 5,542	-48%	\$ (5,068)
<b>Total Other Expenses</b>	<b>\$ 10,611</b>	<b>\$ 5,543</b>	<b>-48%</b>	<b>\$ (5,068)</b>
<b>Total Estimated Expenditures</b>	<b>\$ 331,750</b>	<b>\$ 357,250</b>	<b>8%</b>	<b>\$ 25,502</b>

\* The JHFA utilizes Housing & Community Development Division staff on a cost-reimbursement basis as authorized in Section 52.105, *Municipal Code*. The monetary amount budgeted represents 50% of the Director - Finance position and 35% of the Contract Compliance Manager position.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

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**BACKGROUND:**

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

**ESTIMATED REVENUES:**

1. Mortgage Interest Income:
  - The increase of \$5,250 is based on actual current year performance.
2. Realized Gain-Loss On Investments
  - The Increase of \$10,000 is based on increased recent actuals.
3. Miscellaneous Sales and Charges:
  - The increase of \$10,250 is based on increased recent actuals.

**ESTIMATED EXPENDITURES:**

1. Permanent and Probationary Salaries:
  - The increase of \$15,918 is due to the additional allocation of the Chief of Housing and Community Development's salary to the Jacksonville Housing Finance Authority due to the Chief of Housing and Community Development taking on a more active role within the JHFA.
2. Other Professional Services:
  - The increase of \$10,000 is based on increased recent actuals caused by increases in the amount of projects JHFA is working on.
3. Travel Expense:
  - The decrease of \$2,000 is due to the shift from mostly in-person meetings and conferences to mostly virtual meetings and conferences brought on by the COVID-19 Pandemic.
4. Miscellaneous Services & Charges:
  - The decrease of \$4,112 is based on the decline in costs associated with in-person meetings that are typically hosted by the JHFA that are no longer happening or are now happening virtually.
5. ISA-OGC Legal:
  - The increase of \$5,000 is based on current actual costs which have increased due to increases in projects brought on by increases in the Housing Market.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
JACKSONVILLE HOUSING FINANCE AUTHORITY  
HOUSING FINANCE AUTHORITY (FUND 81101)**

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6. Office Supplies – Other:
  - The increase of \$1,000 is based on the increased demand to accommodate virtual work.
7. Employee Training Expenses:
  - The increase of \$2,500 is due to the turnover of key personnel and the need to train the new personnel.
8. Indirect Costs:
  - The decrease of \$5,068 is due to the allocation of less City central services costs as calculated by the City's independent consulting firm.

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**AUTHORIZED POSITION CAP:**

There are no authorized employees in this subfund.

**RECOMMENDATIONS:**

1. We recommend increasing personnel subtotal by \$1 to \$111,132 so all amounts tie and add up properly.
2. We recommend adjusting the note on the bottom of schedule N to reflect the new salary allocation percentages of 18.5% of the Chief of Housing position, 36% of the Director of Finance position, and 50% of the Contract Compliance Manager Position.

These recommendations have no impact on Special Council Contingency. (See revised Schedule N on next page).

**Jacksonville Housing Finance Authority  
FY 2022 Budget (Revised)**

**Estimated Revenues:**

361101 Investment Pool Earnings	\$	30,000
361110 Mortgage Interest Income		42,000
361420 Realized Gain-Loss On Investments		65,000
369050 Miscellaneous Sales and Charges		20,250
385020 Bond Issuer Fees		200,000
<b>Total Estimated Revenues</b>		<b><u>357,250</u></b>

**Estimated Expenditures:**

**Personnel \***

512010 Permanent and Probationary Salaries		85,295
515110 Special Pay - Pensionable		791
521020 Medicare Tax		1,237
522010 Pension Contribution		3,400
522011 GEPP DB Unfunded Liability		9,530
522070 Disability Trust Fund-ER		273
523030 Group Life Insurance		409
523040 Group Hospitalization Insurance		10,197
<b>Total Personnel</b>		<b><u>111,132</u></b>

**Operating Expenses**

531090 Other Professional Services		150,000
540020 Travel Expense		8,000
548010 Advertising and Promotion		1,250
549040 Miscellaneous Services & Charges		18,826
549510 ISA-Computer Sys Maint&Security		2,500
549512 ISA-Copy Center		1,500
549529 ISA-Mailroom Charge		500
549532 ISA-OGC Legal		40,000
551010 Office Supplies - Other		2,500
552060 Food		1,500
554001 Dues and Subscriptions		4,000
555001 Employee Training Expenses		10,000
<b>Total Operating Expenses</b>		<b><u>240,576</u></b>

**Other Expenses**

564030 Office Equipment		1
599031 Indirect Cost - General Government		5,542
<b>Total Other Expenses</b>		<b><u>5,543</u></b>
<b>Total Estimated Expenditures</b>		<b><u>357,251</u></b>

\* The JHFA utilizes Housing & Community Development Division staff on a cost-reimbursement basis as authorized in Section 52.105, *Municipal Code*. The monetary amount budgeted represents 36% of the Director - Finance position, 50% of the Contract Compliance Manager position, and 18.5% of the Chief of Housing position.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FLEET MANAGEMENT DIVISION  
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

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**PROPOSED BUDGET BOOK – Page #69**

**BACKGROUND:**

This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet. In addition, Fleet Management provides fuel and some maintenance services for JEA and other local and State governmental entities.

**REVENUE:**

1. Internal Service Revenue

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

2. Miscellaneous Revenue:

- The net increase of \$35,000 is mainly due to a \$70,000 increase in revenue from reimbursement for warranty work based on recent actuals. This is partially offset by a \$35,000 decrease from contribution – loss deductible work based on recent actuals.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$68,923 is primarily due to Fleet expanding the apprentice program with FSCJ and hiring two former technicians part-time to fill needs.

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 2021/22.

3. Pension Costs:

- The net increase of \$83,007 is mainly due to an increase in the required contribution to the General Employees' Pension Plan based on the most recent actuarial study.

4. Employer Provided Benefits:

- The net decrease of \$71,592 is due to changes in employee elections and employee turnover impacting City health insurance costs. Additionally, there was a reduction in workers' compensation based on recent claims history.

5. Internal Service Charges:

- The net decrease of \$577,206 is mainly due to a decrease of \$700,000 for ITD system development for the implementation of the new Fleet Management System in FY 2020/21. This was partially offset by an increase of \$115,613 in computer system maintenance and security for the direct billing maintenance for the new Fleet

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FLEET MANAGEMENT DIVISION  
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

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**PROPOSED BUDGET BOOK – Page #69**

Management System and an increase of \$27,522 to reflect a full year of cost from the vehicle replacement purchases in FY 2020/21 for Fleet.

6. Insurance Costs and Premiums

- The net decrease of \$62,636 is mainly due to recent claims history.

7. Other Operating Expenses:

- The net increase of \$2,167,369 is mainly due to an increase in fuel costs based on a higher projected price per gallon of fuel.

8. Supervision Allocation:

- This amount represents the administrative costs of the Fleet Management Division that are allocated to the Vehicle Replacement Fund (S/F 51102).

9. Indirect Cost:

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

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FLEET MANAGEMENT DIVISION  
VEHICLE REPLACEMENT (FUND 51102)**

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**PROPOSED BUDGET BOOK – Page #70**

**BACKGROUND:**

This is an internal service fund that accounts for the replacement of City owned vehicles. Vehicles purchased in this fund are purchased with borrowed funds.

**REVENUE:**

1. Internal Service Revenue:
  - This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.
2. Miscellaneous Revenue:
  - The increase of \$685,750 is mainly due to an increase of \$585,750 in surplus equipment sale revenue attributable to the anticipated sale of two helicopters and an increase of \$100,000 in revenue from third party insurances based on recent actuals.
3. Investment Pool / Interest Earnings:
  - The decrease of \$69,880 in interest earnings is based on the projected returns for next year.
4. Transfers from Fund Balance:
  - Fund balance is being appropriated to fund a portion of the FY 2021/22 vehicle replacements.

**EXPENDITURES:**

1. Debt Management Fund Repayments:
  - This amount represents the interest and principal debt repayment for vehicles purchased with borrowed funds. This is decreasing as vehicles purchased with debt are being paid off.
2. Supervision Allocation:
  - This amount represents the administrative costs of the Division which are allocated to each activity within Fleet Management.
3. 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.
4. Transfers to Other Funds:
  - This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 2021/22 vehicle replacements and is being transferred to the Motor Pool - Direct Replacement Fund (Fund 51103).

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FLEET MANAGEMENT DIVISION  
VEHICLE REPLACEMENT (FUND 51102)**

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**PROPOSED BUDGET BOOK – Page #70**

**EMPLOYEE CAP CHANGE:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a total capital outlay carryforward request of \$120,066 on Schedule AF in the Budget Ordinance associated with the FY 2020/21 vehicle replacements that might not be encumbered by the end of the fiscal year.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FLEET MANAGEMENT DIVISION  
MOTOR POOL - DIRECT REPLACEMENT (FUND 51103)**

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**PROPOSED BUDGET BOOK – Page #71**

**BACKGROUND:**

This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through borrowing.

**REVENUE:**

1. Investment Pool / Interest Earnings:

- The decrease of \$27,602 in interest earnings is based on the projected returns in FY 2021/22.

2. Transfers From Other Funds:

- This amount represents a transfer from the Motor Pool - Vehicle Replacement Fund (Fund 51102) to help fund all FY 2021/22 vehicle replacements with cash.

3. Transfers from Fund Balance:

- There was a transfer from available fund balance in the prior year to help purchase vehicles with cash. No transfer from fund balance is being proposed for FY 2021/22.

**EXPENDITURES:**

1. Capital Outlay:

- This amount represents the total capital requirement for the FY 2021/22 vehicle replacements.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a capital outlay carryforward request of \$3,667,658 on Schedule AF in the Budget Ordinance associated with the FY 2020/21 vehicle replacements that might not be encumbered by the end of the fiscal year.

**RECOMMENDATIONS:**

None.

FY 21-22 VEHICLE REPLACEMENTS

	Capital	Payment
Pay-Go / Carryover:	31,666,000	2,522,016
FY22 Billing Only:	120,000	120,000
Debt Mgmt Financing:	0	0
	31,786,000	2,642,016

This schedule contains the vehicles that will be replaced in FY22 as approved by Council. In order to receive the replacement vehicle the "old vehicle" as stated here by vehicle number must be turned in. Fleet Management has the option to keep turned in patrol vehicles on the City cap to be used exclusively for JSO wreck replacements and to keep JFRD apparatus on the City cap for one fiscal year for various purposes. Any changes to this schedule will have a financial impact in FY22. Fleet Management maintains all related documentation pursuant to section 106.216.

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle	Description of Vehicle To Be Purchased	Replacement Cost	FY 22 Payment
Pay-Go	CRJA Court Services	00111-561101-000000-00000000-000000-00000000	5155-30	Sedan - Mid Size	22,000	2,228
Pay-Go	CRJA Pre-Trial Operations	00111-561102-000000-00000000-000000-00000000	1323-40	Sedan - Mid Size	22,000	2,228
Pay-Go	CRPR Community Transition Center	00111-562101-000000-00000000-000000-00000000	0400-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	CRPR Community Transition Center	00111-562101-000000-00000000-000000-00000000	0450-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	FAIT Information Technologies - Other General Governmental Services	53101-113001-000000-00000000-000000-00000000	8819-10	Van / Box Truck	35,000	3,545
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	2781-20	Tractor	150,000	10,128
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	4302-20	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	4580-20	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	8065-20	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	8123-20	Pickup Truck	41,000	4,152
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	8418-20	JFRD - Ladder	1,400,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	8420-20	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	8740-10	Utility Body Truck	75,000	7,596
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	FS47	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	FS47 Tanker	JFRD - Tanker	383,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	FS64	JFRD - Pumper	580,000	0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-000000-00000000	FS75	JFRD - Pumper	580,000	0
Pay-Go	FRFP Fire Plans Review - Fire Control	15104-126002-000000-00000000-000000-00000000	4924-20	Sedan - Mid Size	20,000	20,000
Pay-Go	FRFP Fire Plans Review - Fire Control	15104-126002-000000-00000000-000000-00000000	New-FTE01	Sedan - Mid Size	20,000	20,000
Pay-Go	FRFP Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-000000-00000000	8104-20	Pickup Truck	41,000	4,152
Pay-Go	FROD Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-000000-00000000	4927-20	SUV	46,500	4,709
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8031-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8035-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8155-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8156-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8157-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8162-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8163-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8164-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8219-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	8220-20	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	FS47 Rescue	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	FS64 Rescue	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	FS75 Rescue	JFRD - Rescue Unit	190,000	12,828
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	New-FTE03	SUV	46,500	4,709
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	New-FTE04	SUV	46,500	4,709
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-000000-00000000	New-FTE05	SUV	46,500	4,709
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-000000-00000000	0412-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-000000-00000000	1104-30	Pickup Truck	35,000	3,545
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-000000-00000000	1193-30	Sedan - Mid Size	26,000	2,633

31,786,000 2,642,016

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle	Description of Vehicle To Be Purchased	Replacement Cost	FY 22 Payment
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1361-30	SUV	30,000	3,038
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1391-30	SUV	42,000	4,254
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	4399-20	Van / Box Truck	70,000	4,726
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5487-20	SUV	30,000	3,038
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1052-20	Van / Box Truck	40,000	4,051
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1461-40	Sedan - Mid Size	22,000	2,228
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5405-20	Sedan - Mid Size	22,000	2,228
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5684-30	Van / Box Truck	41,000	4,152
Pay-Go	NBAC Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	8556-10	Van / Box Truck	45,000	4,557
Pay-Go	NBEQ Air Pollution Tag Fee - Conservation and Resource Management	10201-173121-000000-00000208-00000-0000000	3328-10	Sedan - Mid Size	20,000	2,026
Pay-Go	NBEQ Erosion And Sediment Control - Conservation and Resource Management	00111-173112-000000-00000000-00000-0000000	3237-20	Pickup Truck	32,000	3,241
Pay-Go	NBEQ Laboratory Services - Conservation and Resource Management	00111-173120-000000-00000000-00000-0000000	3267-20	Pickup Truck	32,000	3,241
Pay-Go	PAFD Property Appraiser Field Ops - Financial & Admin	00191-810003-000000-00000000-00000-0000000	3324-20	Pickup Truck	25,000	2,532
Pay-Go	PDBI Landscape Inspection - Protective Inspections	15104-142005-000000-00000000-00000-0000000	3059-20	Pickup Truck	30,000	30,000
Pay-Go	PDBI Plumbing Inspection - Protective Inspections	15104-142008-000000-00000000-00000-0000000	New-FTE02	Sedan - Mid Size	20,000	20,000
Pay-Go	PEPS Community Engagement	00111-533102-000000-00000000-00000-0000000	8999-10	Pickup Truck	35,000	3,545
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0037-50	JSO - Harley Motorcycle	28,000	7,037
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0039-40	JSO - Harley Motorcycle	30,000	7,539
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0040-50	JSO - Harley Motorcycle	28,000	7,037
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0042-40	JSO - Harley Motorcycle	30,000	7,539
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0043-40	JSO - Harley Motorcycle	28,000	7,037
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0123-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0127-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0130-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0250-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0254-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0270-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0285-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0295-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0298-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0315-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0319-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0354-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0366-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0369-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0372-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0373-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0377-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0382-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0386-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0387-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0401-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0403-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0406-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0407-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0410-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0418-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0420-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0430-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0441-40	JSO - Patrol SUV	44,000	5,556





Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle	Description of Vehicle To Be Purchased	Replacement Cost	FY 22 Payment
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS20	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS21	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS22	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS23	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS24	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS25	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS26	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS27	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS28	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS29	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS31	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS32	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS33	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS34	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS35	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS36	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS37	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS38	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS39	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	COPS40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000236-00000-0000000	0098-30	JSO - Helicopter	6,060,000	569,619
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000236-00000-0000000	0099-40	JSO - Helicopter	5,790,000	544,240
Pay-Go	PPHR Human Resources	00111-541201-000000-00000000-00000-0000000	0362-40	JSO - Patrol SUV	44,000	5,556
Pay-Go	PPHR Human Resources	00111-541201-000000-00000000-00000-0000000	0599-30	JSO - Patrol SUV	44,000	5,556
Pay-Go	PPHR Human Resources	00111-541201-000000-00000000-00000-0000000	1215-30	Sedan - Full Size	22,000	2,228
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3111-20	Bucket Truck	250,000	0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3292-20	Dump Truck	75,000	5,064
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3534-20	Dump Truck	75,000	5,064
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3987-20	Trailer - Specialty	100,000	6,752
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4169-20	Van / Box Truck	50,000	3,376
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4250-20	Utility Body Truck	50,000	3,376
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4434-30	Pickup Truck	27,000	2,734
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4620-20	Packer	160,000	10,803
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4622-20	Packer	160,000	10,803
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4663-20	Mower	15,000	1,519
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8055-10	Pickup Truck	35,000	3,545
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8236-10	Pickup Truck	90,000	6,077
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8347-10	Trailer	6,500	658
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8871-10	Pickup Truck	35,000	3,545
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8875-10	Pickup Truck	38,000	3,848
Pay-Go	PREF Sports and Entertainment Facilities - Special Recreation Facilities	47101-133201-000000-00000723-00000-0000000	NEWCart1	Golf Cart / ATV	15,000	15,000
Pay-Go	PREF Sports and Entertainment Facilities - Special Recreation Facilities	47101-133201-000000-00000723-00000-0000000	NEWCart2	Golf Cart / ATV	15,000	15,000
Pay-Go	PRNM Hanna Park - Parks and Recreation	11302-165104-000000-00000000-00000-0000000	4608-20	Golf Cart / ATV	15,000	1,519
Pay-Go	PRNM Huguenot Park - Parks and Recreation	11301-165105-000000-00000000-00000-0000000	4610-20	Golf Cart / ATV	15,000	1,519
Pay-Go	PRNM Huguenot Park - Parks and Recreation	11301-165105-000000-00000000-00000-0000000	4879-30	Golf Cart / ATV	15,000	1,519
Pay-Go	PROD Office of the Director - Special Recreation Facilities	00111-161102-000000-00000000-00000-0000000	3583-20	Tractor	55,000	5,570
Pay-Go	PRSE Adult Services Grants - Other Human Services	11406-162107-008872-00000000-00000-0000000	4677-20	Bus - Turtletop	120,000	8,102
Pay-Go	PWEN Supervision - Engineering - Other Transportation Services	00111-153001-000000-00000000-00000-0000000	3814-40	Pickup Truck	40,000	4,051
Pay-Go	PWML Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4104-30	Mower	10,000	1,013



Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle	Description of Vehicle To Be Purchased	Replacement Cost	FY 22 Payment
Pay-Go	PWML Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4333-20	Pickup Truck	40,000	4,051
Pay-Go	PWML Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4334-20	Lift Truck / Forklift	45,000	4,557
Pay-Go	PWML Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4857-20	Pickup Truck	40,000	4,051
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3567-20	Backhoe / Bobcat	90,000	6,077
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	4316-20	Trash Truck	140,000	9,452
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	8860-10	Trailer - Transport (lowboy)	115,000	11,647
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3174-10	Tractor - Loader	200,000	13,503
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3176-20	Tractor - Loader	200,000	13,503
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	4364-20	Dump Truck	110,000	7,427
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	8326-10	Tractor - Loader	140,000	9,452
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	8915-10	Dump Truck	95,000	6,414
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	3546-10	Dump Truck	140,000	9,452
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	3551-10	Dump Truck	140,000	9,452
Pay-Go	PWSW Disposal Operations - Garbage&Solid Waste Control Services	43101-157009-000000-00000000-00000-0000000	4140-20	SUV	25,000	2,532
Pay-Go	PWSW Sanitary Services-Litter Pickup - Garbage&Solid Waste Control Services	00111-157005-000000-00000000-00000-0000000	4132-20	Trailer	5,500	557
Pay-Go	PWSW Solid Waste Division - Garbage&Solid Waste Control Services	43101-157001-000000-00000321-00000-0000000	4329-20	Packer	225,000	15,191
Pay-Go	PWTE Traffic Engineering - Road and Street Facilities	00111-158001-000000-00000000-00000-0000000	3065-20	Crane Truck	130,000	13,166
Pay-Go	PWTE Traffic Engineering - Road and Street Facilities	00111-158001-000000-00000000-00000-0000000	4688-20	Utility Body Truck	55,000	5,570
Pay-Go	PWTE Traffic Engineering - Road and Street Facilities	00111-158001-000000-00000000-00000-0000000	8824-10	Pickup Truck	40,000	4,051

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
COPY CENTER (FUND 52101)**

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**PROPOSED BUDGET BOOK - Page # 72**

**BACKGROUND:**

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop, and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

**REVENUE:**

1. Charges for Services:
  - This amount of \$2,723,585 represents costs billed to customers and is directly related to the budgeted expenditures in this fund.
2. Investment Pool/Interest Earnings:
  - This represents anticipated investment pool earnings in FY 2021/22.
3. Transfers From Fund Balance:
  - The fund balance is the remaining pension reform contingency in this fund.

**EXPENDITURES:**

1. Pension Costs:
  - The increase of \$2,542 is due to an increase in the City's required contribution to the General Employees' Pension Plan due to the most recent actuarial study.
2. Employer Provided Benefits:
  - The decrease of \$5,575 is mostly due to an increase in Group Hospitalization Insurance related to employee elections.
3. Professional and Contractual Services:
  - This is made up of the consolidated copier contract (\$1,400,000) and courier service (\$44,986).
4. Other Operating Expenses:
  - The increase of \$21,203 is primarily due to an increase in prices to be implemented by the United States Postal Service in August 2021.
5. Capital Outlay:
  - The increase of \$10,000 is to replace an automatic paper cutter.
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.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
COPY CENTER (FUND 52101)**

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**PROPOSED BUDGET BOOK - Page # 72**

7. Contingencies:

- The proposed contingency amount of \$13,458 is part of the remaining pension reform reserves that were set aside as funds to be available to offset future salary increases agreed to in previously approved collective bargaining agreement, which have all now been given to employees. The decrease of \$10,000 is to offset the capital outlay mentioned above.

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
ITD OPERATIONS (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #73**

**BACKGROUND:**

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

**REVENUE:**

1. Internal Service Revenue:

- This revenue consists of internal service revenues from charges billed to other departments and agencies. The increase is a result of higher expenditures for IT as described below.

2. Investment Pool / Interest Earnings:

- The decrease of \$36,339 is based on projected returns in FY 2021/22.

3. Transfers from Fund Balance:

- This represents the remaining pension reform contingency which is being used to reduce billings to customers.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$90,132 is mainly due to new positions being filled at lower salary rates and due to the transfer of a position to the Accounting Division.

2. Pension Costs:

- The increase of \$214,426 is mainly due to an increase of \$208,033 in City's contribution to the Defined Benefits Pension Plan based on the most recent actuarial study and an increase of \$24,437 in the Defined Contribution Pension Plan attributable to new employees being enrolled in this plan.

3. Employer Provided Benefits:

- The decrease of \$16,869 is mainly due to a decrease of \$11,270 in health insurance based on employee elections and turnover and a decrease of \$4,161 in worker's compensation insurance based on recent claims history for the area.

4. Internal Service Charges:

- The increase of \$2,784,336 is primarily due to an increase of \$2,797,137 in IT system development project allocations from new and previously approved projects. This mainly relates to ICloud and partly the PBX Telecommunications Upgrade.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
ITD OPERATIONS (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #73**

5. Insurance Costs and Premiums – Allocations:
  - The increase of \$102,020 is due to an increase of \$87,935 in miscellaneous insurance related to the cyber liability insurance premium and an increase of \$14,085 in general liability insurance.
  
6. Professional and Contractual Services:
  - The increase of \$485,079 is due to an increase in software hosting service costs mainly related to the Tax Collection and e-Payment Cloud Solution that will replace Manatron.
  
7. Grants, Aids and Contributions:
  - This amount represents a payment to JEA for fiber connection to Cecil 911 center.
  
8. Supervision Allocation:
  - This amount represents the administrative costs of this fund which are allocated to the Radio Communications Fund (53102).
  
9. 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.
  
10. Contingencies:
  - This contingency funding was reduced since it was used to help fund some of ITD operating expenses.

**EMPLOYEE CAP CHANGES:**

The authorized position cap is decreasing due to one position being transferred to the Accounting Division. The cap is going from 121 positions to 120 positions.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital outlay carryforward request of \$734,773 on Schedule AF associated with the FY 2020/21 specialized equipment that might not be encumbered by the end of the fiscal year.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
RADIO COMMUNICATION (FUND 53102)**

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**PROPOSED BUDGET BOOK – Page #74**

**BACKGROUND:**

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

**REVENUE:**

1. Internal Service Revenue:

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

**EXPENDITURES:**

1. Internal Service Charges:

- The increase of \$89,961 is mainly due to an increase in computer system maintenance labor costs related to the implementation of radio redundant backups.

2. Other Operating Expenses:

- The decrease of \$22,695 is mainly due to a decrease in repairs and maintenance costs of radio equipment based on current year actuals.

3. Capital Outlay:

- This funding is to purchase required radio equipment for firefighters and apparatus at fire stations 64 and 75. This is also to purchase portable radios for 60 SAFER grant positions, and mobile radios for the 40 COPS grant positions added during FY 2020/21.

4. Debt Management Fund Repayments:

- This amount represents debt repayment for the P25 Fire Station Paging Project. The decrease is due to the First Coast Radio buyout being paid off in FY 2020/21.

5. Grants, Aids & Contributions:

- This funding is to reimburse JEA for the tower rental costs at three leased sites and for the related utility, repair, and maintenance costs.

6. Supervision Allocation:

- This amount represents the administrative costs of ITD Operations Fund (53101) that are being allocated to this fund.

7. Indirect Cost:

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

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
RADIO COMMUNICATION (FUND 53102)**

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**PROPOSED BUDGET BOOK – Page #74**

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2021/22 BUDGET  
 FINANCE AND ADMINISTRATION  
 TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

**PROPOSED BUDGET BOOK – Page #75**

**BACKGROUND:**

This internal service fund accounts for the refresh and replacement of the City’s technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

**REVENUE:**

1. Internal Service Revenue:
  - This amount represents the customer billings for both the FY 2021/22 proposed refresh and previously approved equipment replacement.
2. Transfers from Fund Balance:
  - This transfer from fund balance is to cover budgeted expenses over anticipated revenue.

**EXPENDITURES:**

1. Professional and Contractual Services:
  - This amount represents the cost of deploying Emtec (the City’s desktop service provider) to conduct technology refresh activities. The reduction is due to no computers being refreshed in FY 2021/22.
2. Other Operating Expenses:
  - This amount represents the purchase of computer, telecommunication, server, network and UPS equipment that do not meet the \$1,000 capital threshold. \$40,829 will be used to refresh network equipment. The decrease is due to no computers being refreshed in FY 2021/22.
3. Capital Outlay:
  - This amount represents the purchase of computers, telecommunication, servers, and network equipment that meet the \$1,000 capital threshold.

<b>Activity</b>	<b>Amount</b>
Servers	\$ 1,141,537
Network Equipment	348,240
Mobile Data Terminals (MDT) for JFRD	18,440
	\$ 1,508,217

4. Cash Carryover:
  - This amount represents the excess of budgeted revenues over expenses. There is no expected excess revenue over expenses in FY 2021/22.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

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**PROPOSED BUDGET BOOK – Page #75**

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARDS:**

See recommendation below.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

We recommend that \$950,490 in computer equipment be added to the capital outlay carryforward (Schedule AF) for the purchase of computer equipment that will not be encumbered by the end of the fiscal year. This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
RADIO EQUIPMENT REFRESH (FUND 53105)**

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**PROPOSED BUDGET BOOK – Page #76**

**BACKGROUND:**

This internal service fund accounts for the refresh and replacement of the City's radio equipment.

**REVENUE:**

1. Internal Service Charges:

- The \$578,762 represents the customer billings for radios purchased in prior years.

**EXPENDITURES:**

1. Capital Outlay:

- The reduction is due to the mobile and portable radios slated for purchase in FY 2021/22 are budgeted to be purchased with American Rescue Plan funding (Ord 2021-516).

2. Cash Carryover:

- This amount represents excess anticipated revenue over budgeted expenditures.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARDS:**

None.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
IT SYSTEM DEVELOPMENT (FUND 53106)**

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**PROPOSED BUDGET BOOK – Page #77**

**BACKGROUND:**

This all-year internal service fund houses the IT system development projects for FY 2017/18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development projects related to the City of Jacksonville and various independent agencies, as applicable.

**REVENUE:**

1. Internal Service Revenue:

- This category includes billings to departments and agencies for IT system development projects. The decrease is due to using most of the cash carryover from FY 2020/21 to cover debt payment in FY 2021/22.

2. Debt Funding Debt Management Fund:

- The reduction is due to no project being funded with debt in FY 2021/22.

**EXPENDITURES:**

1. Capital Outlay:

- This amount includes \$312,660 in funding for the City Council Chamber upgrade and \$118,000 for security upgrades based on the IT five-year plan found in ordinance 2021-507.

2. Capital Outlay – Debt Funded:

- No capital outlay related to IT system development is being funded with debt in FY 2021/22.

3. Capitalized Internal Service – Debt Funded:

- No capitalized internal service charges related to IT system development is being funded with debt in FY 2021/22.

4. Debt Management Fund Repayments:

- This amount represents the anticipated FY 2021/22 interest and principal payback for loans issued for projects for previous years.

5. Cash Carryover:

- This amount represents excess funds that were placed in the cash carryover in prior years that are now being used to pay debt.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
FINANCE AND ADMINISTRATION  
IT SYSTEM DEVELOPMENT (FUND 53106)**

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**PROPOSED BUDGET BOOK – Page #77**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**RECOMMENDATION:**

We recommend that Schedule A4 in Ordinance 2021-504 (Budget Ordinance) be revised so that the cumulative prior year amounts broken down by funding type be removed since they are not accurate. See next page for a revised schedule. This will have no impact on Special Council Contingency.

**FISCAL YEAR 2022 - 2026 IT SYSTEM DEVELOPMENT PROJECTS**

Projects by Funding Source

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
Debt Management Funds	1,610,825	9,519,752	8,026,952	9,908,927	2,884,927
Pay- Go: Equipment/Radio Refresh	1,549,046	970,000	470,000	470,000	470,000
Increase in On-Going Operating Cost	-	784,955	1,026,918	1,318,914	805,648
Pay-Go: Other	525,092	1,256,600	340,000	35,000	35,000
ARP Funding	11,585,287	9,271,631	-	-	-
<b>Total Per Year</b>	<b>15,270,250</b>	<b>21,802,938</b>	<b>9,863,870</b>	<b>11,732,841</b>	<b>4,195,575</b>

<b>Functional Area</b>	<b>Program Area</b>	<b>Project Title</b>	<b>Previous Capital Appropriation</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>
City Council	Application - Department Specific	City Council Chamber Upgrade	614,900	312,660	-	-	-	-
Code Compliance	Application - Department Specific	Lien Tracking System	-	-	360,000	-	-	-
JHRC	Application - Department Specific	Case Management System - JHRC	90,000	-	310,000	78,200	14,049	422
Real Estate	Application - Department Specific	Real Estate Management System	185,000	-	406,600	165,000	-	-
Citywide	Enterprise Solution	1Cloud: Enterprise Financial and Resource Management Solution	47,993,283	-	6,716,000	5,183,000	9,250,000	1,726,000
Citywide	Enterprise Solution	Enterprise Permit / Land Use Management	8,916,748	-	-	-	-	-
Citywide	Equipment Refresh	Radio - Mobile Radio Refresh	7,071,586	2,313,657	-	-	-	-
Citywide	Equipment Refresh	Radio - Portable Radio Refresh	6,947,155	9,271,630	9,271,631	-	-	-
ITD	Equipment Refresh	Network Equipment Refresh	2,209,718	389,069	340,000	340,000	340,000	340,000
ITD	Equipment Refresh	Server Equipment Refresh	1,158,156	1,141,537	130,000	130,000	130,000	130,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	1,247,579	18,440	500,000	-	-	-
ITD	Infrastructure / Equipment	Security Upgrades - Technology / ITD	390,000	118,000	248,955	349,224	44,501	44,785
Citywide	Radio System	P25 Radio - Radio Site Expansion	-	-	1,908,927	1,908,927	1,954,291	1,954,368
Citywide	Radio System	Radio - Microwave Network Radio Sites	459,883	94,432	-	-	-	-
Citywide	Radio System	Ed Ball - Radio Tower and Backup System	-	1,610,825	1,610,825	1,709,519	-	-

**Council Auditor's Office**  
**Comparison of Approved FY 2020/21 and Proposed FY 2021/22**  
**Five-Year IT Plans**

**Projects Removed / Rolled Off the Schedule**

Functional Area	Project Title	5-Year Plan	Previous Capital Approp.	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total Project Budget
* Fleet Mgmt	Fleet Management System - Replacement	FY 20/21	-	700,000	85,815	-	-	-	-	785,815
Solid Waste	Upgrade Solid Waste Software	FY 20/21	-	82,763	-	-	-	-	-	82,763
* ITD	Disaster Recovery / Data Redundancy	FY 20/21	145,000	-	1,035,000	-	-	-	-	1,180,000
Citywide	Computer, Laptop and Tablet Equipment Refresh	FY 20/21	3,983,957	1,330,170	-	-	-	-	-	5,314,127
Courthouse	Courthouse Complex Antenna System Replacement	FY 20/21	-	955,887	-	-	-	-	-	955,887
* ITD	PBX: Telecommunications Upgrade	FY 20/21	2,671,804	786,100	26,424	-	-	-	-	3,484,328
<b>Total</b>			6,800,761	3,854,920	1,147,239	-	-	-	-	11,802,920

\* No items were removed. Remaining year funding was operational funding, did not need additional funding, or was paid for in another area.

**Council Auditor's Office**  
**Comparison of Approved FY 2020/21 and Proposed FY 2021/22**  
**Five-Year IT Plans**

**Projects on the Schedule in Both Years**

Functional Area	Project Title	5-Year Plan	Previous Capital Approp.	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total Project Budget
City Council	City Council Chamber Upgrade	FY 20/21	614,900	-	312,660	-	-	-	-	927,560
City Council	City Council Chamber Upgrade	<b>FY 21/22</b>	614,900	-	312,660	-	-	-	-	927,560
Code Compliance	Lien Tracking System	FY 20/21	-	-	360,000	-	-	-	-	360,000
Code Compliance	Lien Tracking System	<b>FY 21/22</b>	-	-	-	360,000	-	-	-	360,000
JHRC	Case Management System - JHRC	FY 20/21	90,000	-	310,000	78,200	14,049	422	-	492,671
JHRC	Case Management System - JHRC	<b>FY 21/22</b>	90,000	-	-	310,000	78,200	14,049	422	492,671
Real Estate	Real Estate Management System	FY 20/21	185,000	-	400,000	4,950	5,099	5,251	-	600,300
Real Estate	Real Estate Management System	<b>FY 21/22</b>	185,000	-	-	406,600	165,000	-	-	756,600
Citywide	1Cloud: Enterp. Financial and Resource Mgmt Solution	FY 20/21	33,426,185	14,721,455	7,449,046	2,520,000	5,360,000	5,000,000	-	68,476,686
Citywide	1Cloud: Enterp. Financial and Resource Mgmt Solution	<b>FY 21/22</b>	47,993,283	-	-	6,716,000	5,183,000	9,250,000	1,726,000	70,868,283
Citywide	Enterprise Permit / Land Use Management	FY 20/21	7,236,748	1,680,000	171,727	163,114	36,283	6,174	-	9,294,046
Citywide	Enterprise Permit / Land Use Management	<b>FY 21/22</b>	8,916,748	-	-	-	-	-	-	8,916,748
ITD	Network Equipment Refresh	FY 20/21	1,887,876	321,842	340,000	500,000	340,000	340,000	-	3,729,718
ITD	Network Equipment Refresh	<b>FY 21/22</b>	2,209,718	-	389,069	340,000	340,000	340,000	340,000	3,958,787
ITD	Security Upgrades - Technology / ITD	FY 20/21	390,000	-	95,000	175,000	225,000	-	-	885,000
ITD	Security Upgrades - Technology / ITD	<b>FY 21/22</b>	390,000	-	118,000	248,955	349,224	44,501	44,785	1,195,465
ITD	Server Equipment Refresh	FY 20/21	958,155	200,001	130,000	130,000	130,000	130,000	-	1,678,156
ITD	Server Equipment Refresh	<b>FY 21/22</b>	1,158,156	-	1,141,537	130,000	130,000	130,000	130,000	2,819,693
JFRD	JFRD Mobile Data Terminals / Replacements	FY 20/21	599,000	648,579	52,730	500,935	-	-	-	1,801,244
JFRD	JFRD Mobile Data Terminals / Replacements	<b>FY 21/22</b>	1,247,579	-	18,440	500,000	-	-	-	1,766,019
Citywide	P25 Radio - Radio Site Expansion	FY 20/21	-	-	1,908,927	1,908,927	1,954,291	1,954,368	-	7,726,513
Citywide	P25 Radio - Radio Site Expansion	<b>FY 21/22</b>	-	-	-	1,908,927	1,908,927	1,954,291	1,954,368	7,726,513
Citywide	Radio - Microwave Network Radio Sites	FY 20/21	305,688	154,195	94,432	-	-	-	-	554,315
Citywide	Radio - Microwave Network Radio Sites	<b>FY 21/22</b>	459,883	-	94,432	-	-	-	-	554,315
Citywide	Radio - Mobile Radio Refresh	FY 20/21	5,914,063	1,157,523	1,157,523	1,842,689	-	-	-	10,071,798
Citywide	Radio - Mobile Radio Refresh	<b>FY 21/22</b>	7,071,586	-	2,313,657	-	-	-	-	9,385,243
Citywide	Radio - Portable Radio Refresh	FY 20/21	4,623,383	2,323,772	2,370,246	2,370,246	2,370,246	2,370,246	-	16,428,139
Citywide	Radio - Portable Radio Refresh	<b>FY 21/22</b>	6,947,155	-	9,271,630	9,271,631	-	-	-	25,490,416
Citywide	Ed Ball - Radio Tower and Backup System	FY 20/21	-	-	2,425,835	600,000	68,574	512	-	3,094,921
Citywide	Ed Ball - Radio Tower and Backup System	<b>FY 21/22</b>	-	-	1,610,825	1,610,825	1,709,519	-	-	4,931,169

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
HUMAN RIGHTS COMMISSION  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

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**PROPOSED BUDGET BOOK – Page 88**

**BACKGROUND:**

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

**REVENUES:**

1. Intergovernmental Revenue:

- The budgeted amount of \$39,100 is the projected reimbursement from the Equal Employment Opportunity Commission for employment discrimination investigations.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$3,876 is due to employee turnover.

2. Pension Costs:

- The increase of \$4,683 is due to the increase in the City's required contributions to the General Employees' Pension Plan and employee turnover resulting in more defined contribution participants.

3. Employer Provided Benefits:

- The increase of \$13,849 is mainly due to an increase in Group Hospitalization Insurance caused by employee turnover and employee elections.

**EMPLOYEE CAP CHANGES:**

There are no changes to the overall employee cap.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
OFFICE OF ETHICS, COMPLIANCE, & OVERSIGHT  
OFFICE OF ETHICS, COMPLIANCE, & OVERSIGHT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 109**

**BACKGROUND:**

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

**REVENUES:**

1. Contributions From Local Units:

- This represents revenue from various Independent Authorities (JEA, JAA, JPA, JTA, JHA, and Police and Fire Pension Fund) for ethics training provided by the office. The increase of \$21,500 is due to an increase of \$14,000 for renewed agreements with JEA, JAA, JPA, and JTA, and an addition of \$7,500 for new agreements with JHA and the Police and Fire Pension Fund.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$74,104 is due to an increase of \$124,146 in permanent salaries for the addition of one full-time attorney position and salary increases related to promotions for two employees, offset by a decrease of \$50,042 in part-time salaries as the former Director works less in FY 2021/22.

2. Pension Costs:

- The net increase of \$25,253 is mainly due to the addition of the full-time attorney position and salary increases noted above.

3. Employer Provided Benefits

- The net increase of \$13,004 is mainly due to the addition of the full-time attorney position and employee election changes.

4. Internal Service Charges

- The net increase of \$12,585 is mainly due to an increase of \$8,759 in the St. James Building cost allocation caused by an increase in allocated space as well as an increase of \$3,829 in charges for OGC based on recent actual billings.

**SERVICE LEVEL CHANGES:**

The Office will provide ethics training to two more Independent Authorities: JHA and the Police and Fire Pension Fund.

**EMPLOYEE CAP CHANGES:**

The employee cap is increasing by one position, from two to three full-time positions.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
OFFICE OF INSPECTOR GENERAL  
GENERAL FUND / GENERAL SERVICES DISTRICT (00111)**

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**PROPOSED BUDGET BOOK – Page #114**

**BACKGROUND:**

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

**REVENUE:**

1. Contribution from Local Units:

- This revenue represents contributions made to the Office of Inspector General from JAA, JEA, JHA, JPA, JTA, and PFPF pursuant to an interlocal agreement. The increase of \$30,000 is due to an increased contribution from JEA, and the addition of JHA and PFPF in the new agreement.

**EXPENDITURES:**

1. Salaries:

- The increase of \$49,226 is mainly due to merit increases.

2. Employer Provided Benefits:

- The net increase of \$10,928 is mainly due to changes in employee elections regarding City health insurance coverage.

3. Internal Service Charges:

- The net increase of \$28,211 is primarily due to an increase in the overall building cost allocation of the Yates Building, and an increase in computer system maintenance allocation of \$5,277 due to charges related to the new phone system implementation, Citrix, and Office 365.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
MILITARY AFFAIRS AND VETERANS DEPARTMENT  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK – Page # 96**

**BACKGROUND:**

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

**EXPENDITURES:**

1. Salaries:

- The decrease of \$14,810 is due to a decrease in salaries as a result of employee turnover. (Note – Although there was a decrease in three positions that were transferred, this resulted in no decrease as the positions were unfunded.)

2. Pension Costs:

- The increase of \$17,476 is mostly due to an increase in the City's required contribution to the General Employees' Pension Plan based on the actuarial study.

3. Employer Provided Benefits:

- The decrease of \$8,898 is mostly due to a decrease in Group Hospitalization Insurance as a result of employee elections.

4. Internal Service Charges:

- The net decrease of \$22,955 is primarily due to a decrease in IT charges related to application maintenance, voice and fax services, the enterprise document management, and Office 365.

5. Other Operating Expenses:

- The increase of \$2,283 is due to an increase in employee training in the VetPro system the department uses to submit claims for their clients to the VA.

6. Grants, Aids & Contributions:

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

**(Continued on Next Page)**

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2021/22 BUDGET  
 MILITARY AFFAIRS AND VETERANS DEPARTMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK – Page # 96**

**FOOD AND BEVERAGE EXPENDITURES:**

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$325	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 3,000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.
\$325	Three (once every 4th month) Working Lunch Meetings with Base Commanding Officers.	Serves approximately 20 attendees each at the Quarterly Area Base Commanding Officers Luncheons.

**SCHEDULE B1 GRANTS:**

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Economic Opportunity	Defense Infrastructure Grant	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Department of Economic Opportunity	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$100,000	\$0	\$0	0	0
Jacksonville Jaguar Foundation	Jacksonville Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$200,000	\$0	\$0	3	0
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2021/22 BUDGET  
 MILITARY AFFAIRS AND VETERANS DEPARTMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK – Page # 96**

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

Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training, transitional housing assistance and social supports to homeless Veterans. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Sulzbacher Center and funds the Annual Homeless Veterans Stand-down and Resource fair that provides clothing, medical care, dental, mental health, food, haircuts and VA assistance as well as a career fair.	\$243,000	\$30,000	\$0	\$30,000	\$0	3	1,040

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

Three unfunded positions were transferred back to the Homeless Veterans Reintegration Program.

**RECOMMENDATION:**

We recommend removing the funding of \$100,000 for Professional and Contractual Services as this was a one-time enhancement for the FY 20/21 budget to continue providing services to homeless veterans while there was a lapse in the Department of Labor Homeless Veterans Reintegration Program grant. The department reapplied for this grant during FY 20/21 and is receiving funding for the FY 21/22 Homeless Veterans Reintegration Program. **This will have a positive impact to Special Council Contingency of \$100,000.**

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2021/22 BUDGET  
NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES  
EMERGENCY RESERVE (FUND 00119)**

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**PROPOSED BUDGET BOOK - Page # 41**

**BACKGROUND:**

This fund is the City's Emergency Reserve Fund. It was moved to a separate fund pursuant to Ordinance 2005-807-E which established section 106.106 of the Municipal Code. Section 106.106 sets the targeted level for the Emergency Reserve as between 5% and 7% of the Operating Budget.

The fund's actual cash balance as of June 30, 2021 is \$65,259,030, which is not sufficient to meet the targeted level of 5% to 7% of the Operating Budget by approximately \$4 to \$5 million. While actual investment pool earnings for FY 2020/21 have not yet been posted to the fund, even when this occurs, this fund will be short of the minimum target.

**REVENUES:**

1. Investment Pool/Interest Earnings:
  - The \$387,934 in investment pool earnings is based on expected investment pool earnings in FY 2021/22.
  
2. Transfers from Fund Balance:
  - The \$65,259,030 represents the actual cash balance in the fund as of June 30, 2021.

**EXPENDITURES:**

1. Cash Carryover:
  - The \$65,646,964 represents the estimated FY 2021/22 ending cash balance.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this fund.

**RECOMMENDATION:**

None.