

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2023/2024 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Nick Howland– Chair**  
**Randy White – Vice Chair**  
**Raul Arias**  
**Kevin Carrico**  
**Reggie Gaffney, Jr.**  
**Will Lahnen**  
**Ju’Coby Pittman**



**Meeting #2**  
**August 11, 2023**

**COUNCIL AUDITOR’S OFFICE  
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**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

**PROPOSED BUDGET BOOK – Page # 335 - 337**

**BACKGROUND:**

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (Fund 00192) receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts. This fund has Clerk County operations and Clerk Court-related costs that are a County obligation.

Distributed to/Used For	1 <sup>st</sup> Page	Each Add'l Page	Subfund
City of Jacksonville (Clerk of Court County Related Duties)	\$ 5.00	\$ 4.00	00192 – Clerk of Court
Clerk of the Court (Public Records Modernization Trust Fund – County Related IT Needs Except Salaries)	1.00	0.50	Not Budgeted by City
Clerk of the Court (Public Records Modernization Trust Fund – Court Related IT Needs Including Salaries)	1.90	1.90	
Florida Association of Court Clerks and Comptrollers Inc.	0.10	0.10	
City of Jacksonville (Technology for State Trial Courts, State Attorney, and Public Defender)	2.00	2.00	15203 – Recording Fees Technology
	<u>\$ 10.00</u>	<u>\$ 8.50</u>	

**REVENUES:**

1. Charges for Services:
  - The net decrease of \$2,196,000 is primarily due to decreases based on recent collections in recording fees of \$1,975,000 and in document stamps revenue of \$375,000 due to a decrease in real estate and mortgage transactions. This is partially offset by an increase in passport fees of \$265,000.
2. Investment Pool/Interest Earnings:
  - The amount of \$101,833 is the projected investment pool earnings based on anticipated interest rates for FY 2023/24.
3. Transfers from Fund Balance:
  - The transfer of \$2,471,352 from fund balance is to balance the budget.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

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**PROPOSED BUDGET BOOK – Page # 335 - 337**

**EXPENDITURES:**

1. Salaries:
  - The net increase of \$1,383 is driven by an increase of \$49,984 in permanent and probationary salaries mainly due to the impact of collective bargaining and some other salary increases. This is partially offset by a decrease of \$36,114 in part-time salaries and \$9,400 in overtime primarily due to a decrease in recordings.
2. Salary and Benefit Lapse:
  - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2023/24.
3. Pension Costs:
  - The net increase of \$65,183 is primarily due to increases in the required contribution to the pension plan.
4. Internal Service Charges:
  - The increase of \$112,687 is driven by an increase of \$72,773 in the courthouse building cost allocation due to an increase in total building expenses. Additionally, there is an increase of \$193,469 in computer systems maintenance and security. **See Recommendation.** These items were partially offset by a decrease of \$150,426 in charges from the Office of General Counsel based on recent actuals.
5. Other Operating Expenses:
  - The net decrease of \$183,805 is primarily due to the removal of \$196,000 in software licensing and maintenance costs associated with the recording, passports and marriage license system due to these costs being transferred to the Public Modernization Trust Fund.
6. Supervision Allocation:
  - This is an allocation for the Clerk of the Courts administrative staff time paid for by the State to this fund. The decrease is due to the removal of Official Records positions (4) that had been 100% allocated to this fund into vacant positions in this fund that had not been filled with the reduction in recording transactions.
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 2023/24 BUDGET  
 CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

**PROPOSED BUDGET BOOK – Page # 335 - 337**

**SERVICE LEVEL CHANGES:**

None

**EMPLOYEE CAP CHANGES:**

The authorized position cap is unchanged. Part-time hours were decreased by 2,600 hours to account for a decrease in the current volume of work in recording services.

**FOOD AND BEVERAGES EXPENDITURES:**

FY 23/24 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$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.

**RECOMMENDATION:**

We recommend reducing internal service allocation from Information Technologies (53101) for computer maintenance and security by \$240,350 to correct the billing amount. This will be offset within the Clerk’s budget with the reduction of the transfer from fund balance by \$240,350. This will be offset within the Information Technologies Fund (53101) with an increase to the transfer from fund balance by \$240,350. This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
MEDICAL EXAMINER  
GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 163-165**

**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 decrease of \$49,145 is due to decreases of \$68,023 for District IV and \$34,350 for cremation approval to align with recent actuals. This is partially offset by an increase of \$53,228 for Medical Examiner Services due to an increase in depositions.

**EXPENDITURES:**

1. Salaries:

- The increase of \$191,347 is mainly due to the impact of collective bargaining as well as other salary increases given throughout the year.

2. Pension Cost:

- The increase of \$90,040 is due to an increase in the required contributions to the pension plan and the impact of the personnel changes noted above.

3. Internal Service Charges:

- The net increase of \$135,738 is mostly due to increases of \$80,030 in the Building Maintenance allocation mainly due to the bill back of emergency repairs that occurred during FY 2022/23 and \$72,865 in Computer Systems Maintenance and Security costs related to the Forensic Advantage system and infrastructure and maintenance costs. This is partially offset by a decrease of \$27,216 due to the removal of funding for 18 new computers in FY 2022/23.

4. Insurance Costs and Premiums:

- The net decrease of \$44,687 is due to a decrease of \$74,427 in General Liability Insurance due to a reduction in recent claims. This is partially offset by an increase of \$29,740 in Miscellaneous Insurance due to the addition of budgeting for a malpractice policy premium.

5. Professional and Contractual Services:

- The increase of \$141,386 is mainly due to a new contract for body transportation services at higher rates and a scheduled increase in the contract for toxicology services.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 MEDICAL EXAMINER  
 GENERAL FUND/GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 163-165**

6. Other Operating Expenses:
- The increase of \$12,652 is mostly due to increases of \$6,716 in Travel Expenses and \$3,151 in Employee Training Expenses due to increased rates.
7. Capital Outlay:
- There is no scheduled capital outlay cost in FY 2023/24.

**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	\$3,000	\$0	\$0	0	0

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 DUVAL COUNTY HEALTH DEPARTMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

**PROPOSED BUDGET BOOK – Page #149-150**

**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 \$99,132 is primarily due to increases of \$60,747 in guard services related to increased security guard costs at the Duval County Health Center and \$45,159 in building maintenance costs based on projected increases in costs. This is partially offset by a decrease of \$5,232 in radio costs due to a decrease in radio maintenance costs.
  
2. Insurance Costs and Premiums:
  - The decrease of \$19,043 is due to a reduction in the percentage allocation of total property insurance based on updating the allocation spreadsheet.
  
3. Grants, Aids and Contributions:
  - City funding has been provided for four programs, as listed below. The decrease of \$200,000 is due to removal of one-time funding provided in FY 2022/23 for pediatric dental services.

	FY2022/23	FY2023/24
Program Name	City	
Sexually Transmitted Diseases	\$147,000	\$147,000
Immunization	\$308,292	\$308,292
Hospital Emergency Room Alternatives	\$200,243	\$200,243
Primary Care	\$550,000	\$350,000
<b>Total</b>	<b>\$1,205,535</b>	<b>\$1,005,535</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 2023/24 BUDGET  
PUBLIC LIBRARIES  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 279-281**

**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 \$681,142 is mainly due to the impact of collective bargaining increases, salary increases during the year, and employee turnover.

2. Pension Costs:

- The net increase of \$439,424 is mainly due to an increase in the required contribution to the pension plan as well as the salary increases noted above.

3. Internal Service Charges:

- The net increase of \$2,046,231 is mainly due to an increase of \$1,277,497 in internal building maintenance costs mainly due to janitorial service contract costs being transferred from the contractual services account into the building maintenance internal service account. Additionally, there is an addition in IT equipment replacements of \$666,729 for a planned refresh of 801 computers.

4. Insurance Costs and Premiums – Allocations

- The increase of \$80,097 is due to an increase of \$135,506 in miscellaneous insurance for property insurance premium costs due to an increase in the City's property insurance policy. This is partially offset by a decrease of \$55,409 in general liability insurance due to recent claims history in this area.

5. Professional and Contractual Services

- The decrease of \$1,294,116 is mainly due to a decrease of \$1,187,603 in contractual services for the cleaning of library common areas that was transferred to the building maintenance internal service account as noted above. There is also a decrease of \$200,000 in other professional services that is mainly due to removal of one-time costs added in FY 2022/23 for authors and illustrators as part of the Read Jax campaign. These amounts were slightly offset by other contractual services agreements.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 PUBLIC LIBRARIES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 279-281**

6. Library Materials:

- There is a decrease of \$954,323 due to the proposed budget reflecting a one-time enhancement of \$500,000 while in FY2022/23 the library received a one-time enhancement of \$1.5 million. The requested amount will be spent as follows:

**FY 2022/23 AND 2023/24 LIBRARY MATERIALS BUDGETED**

<b><u>MATERIALS</u></b>	<b><u>FY 2022/23</u></b>	<b><u>FY 2023/24</u></b>	<b><u>Difference</u></b>
Electronic Books and Audiobooks	\$ 2,764,158.00	\$ 1,527,267.00	\$(1,236,891.00)
Print (Adult, Teen, Juvenile)	\$ 1,961,045.00	\$ 1,524,828.00	\$ (436,217.00)
Electronic Databases	\$ 363,905.00	\$ 457,004.00	\$ 93,099.00
Electronic Video, Music & Magazines	\$ 223,463.00	\$ 905,372.00	\$ 681,909.00
Magazines (Adult, Teen, Juvenile)	\$ 112,000.00	\$ 113,610.00	\$ 1,610.00
DVD (Adult, Juvenile)	\$ 93,000.00	\$ 69,750.00	\$ (23,250.00)
Spoken Audio (Adult, Teen, Juvenile)	\$ 63,000.00	\$ 42,750.00	\$ (20,250.00)
Music (Adult, Juvenile, Physical)	\$ 6,000.00	\$ 3,667.00	\$ (2,333.00)
<b>TOTAL</b>	<b>\$5,586,571.00</b>	<b>\$4,644,248.00</b>	<b>\$(942,323.00)</b>

7. Capital Outlay:

- There is \$700,004 for RFID installation at high circulation branches. This will improve efficiency in processing materials through the system, reducing the time materials are handled by library staff and increasing the time materials are available for checkout.

8. 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.

**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 2023/24 is shown below:

<b>Description</b>	<b>Proposed Budget</b>
Facilities FF&E	\$330,405
Systems/Technology (formerly AV Fresh)	\$208,000
Library Materials	\$95,000
Organizational Development	\$2,000
Learning Services	\$25,000
ULC Membership	\$12,000
<b>State Aid Budget</b>	<b>\$672,405</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
PUBLIC LIBRARIES  
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page # 279-281**

**SERVICE LEVEL CHANGES:**

\$40,000 is being provided to add new home delivery services to the disabled that cannot visit the library.

**EMPLOYEE CAP CHANGES:**

None

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 PUBLIC LIBRARIES  
 GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

**PROPOSED BUDGET BOOK - Page # 279-281**

**JPL Current Hours – (same as prior year)**

<b>Branch</b>	<b>Sunday</b>	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>	<b>Saturday</b>	<b>Total Hours</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
Virtual Branch	Closed	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 9:00	9:00 - 6:00	9:00 - 6:00	64

Total Weekly Service hours      1,126

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2023/24 BUDGET  
PUBLIC LIBRARIES  
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

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**PROPOSED BUDGET BOOK - Page # 282-284**

**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.

**OVERALL COMMENT:**

This fund has a substantial proposed transfer from the General Fund/GSD due to current operations. The City will need to decide whether to continue doing this contribution, decrease operational costs, or find a way to increase revenue.

**REVENUES:**

1. Miscellaneous Revenue

- This represents revenue from fees charged for the use of Library conference facilities. The increase of \$88,004 is based on recent usage and reservations.

2. Transfers From Other Funds

- This represents a contribution of \$306,642 from the General Fund/General Services District (00111) to balance the budget. This is needed due to decreases in revenues in recent years and increased costs. This increase is due to the \$150,000 in capital outlay described below.

**EXPENDITURES:**

1. Salaries

- The increase of \$23,394 is mainly due to increases in salaries of \$15,219 due to employee turnover and hiring at higher rates. There was also an increase in part-time salaries of \$4,765 to align with recent actuals.

2. Pension Costs

- The increase of \$36,321 is due to personnel changes within the fund affecting the allocation of the defined benefit pension costs.

3. Employer Provided Benefits

- The increase of \$11,983 is due to the employee turnover and health plan election elections by new employees.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
PUBLIC LIBRARIES  
LIBRARY CONFERENCE FACILITY TRUST (FUND 15107)**

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**PROPOSED BUDGET BOOK - Page # 282-284**

4. Professional and Contractual Services

- The decrease of \$5,665 is driven by the movement of \$16,588 in janitorial services contract costs from the professional and contractual services category to the internal building maintenance expenses allocated to the Public Library in the General Fund/General Services District (00111). This is partially offset by anticipated increases in the cost of contractual agreements for security guard services.

5. Capital Outlay

- The \$150,002 is for the refreshment and upgrade of audio-visual equipment for the library conference facilities.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #116 – 118**

**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 the result of an overall increase in IT operating costs to be billed to customers.

2. Investment Pool / Interest Earnings:

- The increase of \$91,343 is based on an increase in the projected return rate in FY 2023/24.

**EXPENDITURES:**

1. Salaries:

- The increase of \$352,025 is mainly due to the impact of collective bargaining increases and some salary increases during the year.

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 2023/24.

3. Pension Costs:

- The increase of \$373,585 is primarily due to an overall increase in the required contributions.

4. Employer Provided Benefits:

- The decrease of \$49,335 is mainly due to a decrease in health insurance based on the employees' plan selections.

5. Internal Service Charges:

- The decrease of \$1,114,243 is primarily due to a decrease of \$910,406 in IT system development project billing related to the PBX Telecommunications Upgrade project and the development of 1Cloud Enterprise Financial & Resource Management Solution. The decrease is also due to a decrease of \$158,121 in IT equipment refresh due to paying off the purchase of backup and recovery (Rubrik) servers in the prior year.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #116 – 118**

6. Professional and Contractual Services:

- The increase of \$1,973,252 is mainly due to an increase in the costs of Microsoft Office 365, and an increase in contractual services costs for cyber defense services. Additionally, the increase is also due to some funding for Microsoft Office 365 and funding for the Fleet Management System replacement being moved from Other Operating Expenses described below to software hosting services within Professional and Contractual Services.

7. Other Operating Expenses:

- The net decrease of \$425,793 is mainly due to funding in connection to Microsoft Office 365 and the Fleet Management System replacement being moved to software hosting services within Professional and Contractual Services.

8. Capital Outlay:

- This amount is for the one-time purchase of MS Surface computers for the Council Chamber and to purchase computers / laptops and monitors for various new positions added as part of the budget process. There was a recommendation to remove this on the City Council handout.

9. Grants, Aids and Contributions:

- This amount represents a payment to JEA for fiber connection to Cecil 911 center.

10. Supervision Allocation:

- This amount represents the administrative costs of this fund which are allocated to the Radio Communications Fund (53102).

11. 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.

**EMPLOYEE CAP CHANGES:**

The cap is going from 119 positions to 118 positions due to one position being proposed to be moved to Risk Management Insured Programs Fund (56301) as part of the budget process.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital outlay carryforward of \$169,404 for the purchase of specialized equipment and \$27,690 for computer equipment that has not yet been encumbered.

**SERVICE LEVEL CHANGES:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
INFORMATION TECHNOLOGIES (FUND 53101)**

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**PROPOSED BUDGET BOOK – Page #116 – 118**

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
RADIO COMMUNICATION (FUND 53102)**

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**PROPOSED BUDGET BOOK – Page #119-121**

**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.

2. Investment Pool / Interest Earnings:

- This amount represents the anticipated investment pool earnings in FY 2023/24.

**EXPENDITURES:**

1. Salaries:

- The increase of \$47,799 is mainly due to salary increases during the year and the impact of collective bargaining increases.

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 2023/24.

3. Employer Provided Benefits:

- The decrease of \$16,419 is mainly due to a decrease in group health insurance based on plan election changes made by employees.

4. Internal Service Charges:

- The decrease of \$99,067 is mainly due to a decrease in application project costs related to the P25 First Coast Radio System.

5. Other Operating Expenses:

- The increase of \$712,400 is mainly due to an increase of \$470,042 in costs related to the new Motorola Service Upgrade Agreement and an increase of \$265,500 in costs associated with the JSO's APX NEXT portable smart radio features (Smart Connect, Smart Locate, Smart Mapping, and Smart Programming).

6. Capital Outlay:

- This funding is to purchase required portable and mobile radios for new police officers and firefighters as listed below:

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 FINANCE AND ADMINISTRATION  
 RADIO COMMUNICATION (FUND 53102)**

**PROPOSED BUDGET BOOK – Page #119-121**

	Portable Radios	Mobile Radios	Total
41 positions within JSO	\$ 234,643	\$258,505	\$493,148
45 positions within JFRD	322,965		322,965
15 positions within JFRD Marine Station #68	107,655		107,655
1 position within JFRD Fire Plans Review	7,177	4,456	11,633
	\$ 672,440	\$262,961	\$935,401

7. Debt Management Fund Repayments:

- This amount represents debt repayment for the P25 Fire Station Paging Project, the Ed Ball - Radio Tower and Backup System Project and the Radio Site Expansion Project. The decrease is attributed to a reduction in the amount scheduled to be repaid for the Ed Ball – Radio Tower and Backup System Project in FY 2023/24.

8. 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.

9. Supervision Allocation:

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

10. Indirect Cost:

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

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a total capital outlay carryforward request of \$366,683 on Schedule AF in the Budget Ordinance associated with the FY 2022/23 radio equipment purchases.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 FINANCE AND ADMINISTRATION  
 TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

**PROPOSED BUDGET BOOK – Page #122 - 123**

**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 FY 2023/24 proposed refresh and previously approved equipment replacement.

2. Transfers From Other Funds:

The reduction is due to a one-time transfer from the Radio Equipment Refresh Fund that occurred in the prior year to fund the replacement of Mobile Data Terminals (MDT).

**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 for computers and Mobile Data Terminals (MDT). The increase is primarily due to more computers being purchased in FY 2023/24, since Emtec is paid per device deployed for this service.

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. The increase of \$486,450 is mainly due to more computers being refreshed in FY 2023/24 than in the prior year.

<b>Computer Refresh Count</b>	<b>Planned FY 2022/23</b>	<b>Proposed FY 2023/24</b>	<b>Change</b>
Computers Under \$1,000	288	801	513
Computers Over \$1,000 (Shown in Capital Outlay)	275	137	-138
<b>Total Computer Refresh Count</b>	<b>563</b>	<b>938</b>	<b>375</b>

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 FINANCE AND ADMINISTRATION  
 TECHNOLOGY EQUIPMENT REFRESH (FUND 53104)**

**PROPOSED BUDGET BOOK – Page #122 - 123**

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>
Network Equipment	\$1,490,202
Computers	\$429,300
Servers	\$369,248
Mobile Data Terminals (MDT) for JFRD	\$334,680
	\$2,623,430

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital outlay carryforward of \$1,483,619 for the purchase of computer equipment that has not yet been encumbered.

**SERVICE LEVEL CHANGES:**

None.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 FINANCE AND ADMINISTRATION  
 IT SYSTEM DEVELOPMENT (FUND 53106)**

**PROPOSED BUDGET BOOK – Page #124-125**

**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.

	<b>FY 22-23 Normal Budget</b>	<b>FY 22-23 All-Years Adjustment</b>	<b>FY 22-23 Adopted Budget</b>	<b>FY 23-24 Normal Budget</b>	<b>FY 23-24 All-Years Adjustment</b>	<b>FY 23-24 Adopted Budget</b>	<b>Change in Normal Budget</b>
<b>REVENUES</b>							
Internal Service Revenue	10,428,929	(26,927,546)	(16,498,617)	9,835,723	(90,022)	9,745,701	(593,206)
Investment Pool / Interest Earnings	-	-	-	-	-	-	-
Debt Funding: Debt Management Fund	-	-	-	5,171,400	-	5,171,400	5,171,400
	<b>10,428,929</b>	<b>(26,927,546)</b>	<b>(16,498,617)</b>	<b>15,007,123</b>	<b>(90,022)</b>	<b>14,917,101</b>	<b>4,578,194</b>
<b>EXPENDITURES</b>							
Capital Outlay	-	(2,572,102)	(2,572,102)	500,000	(90,022)	409,978	500,000
Capital Outlay - Debt Funded	-	(1,850,865)	(1,850,865)	3,671,400	-	3,671,400	3,671,400
Capitalized Internal Services	406,600	2,572,102	2,978,702	-	-	-	(406,600)
Capitalized Internal Service - Debt Funded	-	1,850,865	1,850,865	1,500,000	-	1,500,000	1,500,000
Payment to Fiscal Agents	-	(26,764,616)	(26,764,616)	-	-	-	-
Debt Management Fund Repayments	9,250,901	-	9,250,901	9,695,081	-	9,695,081	444,180
Carryover	-	608,498	608,498	-	(359,358)	(359,358)	-
	<b>9,657,501</b>	<b>(26,156,118)</b>	<b>(16,498,617)</b>	<b>15,366,481</b>	<b>(449,380)</b>	<b>14,917,101</b>	<b>5,708,980</b>

**REVENUE:**

1. Internal Service Revenue:

- This category includes billings to departments and agencies for IT system development projects. The decrease of \$593,206 is due to fewer IT projects to be billed to customers in FY 2023/24.

2. Debt Funding: Debt Management Fund:

- This represents the amount of borrowed funds to finance various IT projects in FY 2023/24.

**EXPENDITURES:**

1. Capital Outlay:

- The operating budget of \$500,000 is for the development of the Lien Tracking System (\$300,000) and the JFRD Electronic Patient Care Reporting System (\$200,000) per the five-year ITD plan.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
IT SYSTEM DEVELOPMENT (FUND 53106)**

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**PROPOSED BUDGET BOOK – Page #124-125**

2. Capital Outlay – Debt Funded:
  - The operating budget of \$3,671,400 is for the development of Phase II of the Enterprise Financial and Resource Management Solution (1Cloud) (\$3,000,000) and the development of the JHRC Case Management System (\$671,400) per the five-year ITD plan.
  
3. Capitalized Internal Service – Debt Funded:
  - The operating budget of \$1,500,000 is the ITD internal service charges for the development of Phase II of the Enterprise Financial and Resource Management Solution (1Cloud) per the five-year ITD plan.
  
4. Debt Management Fund Repayments:
  - This amount represents the anticipated FY 2023/24 interest and principal payback for loans issued for projects. The increase is mainly due to the 1Cloud project.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund.

**RECOMMENDATIONS:**

None.

**Council Auditor's Office**  
**Comparison of Approved FY 2022/23 and Proposed FY 2023/24**  
**Five-Year IT Plans**

**Projects Removed / Rolled Off the Schedule**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total Project Budget
* Real Estate	Real Estate Management System	FY 22/23	185,000	406,600	-	-	-	-	-	591,600
* Citywide	Radio - Portable Radio Refresh	FY 22/23	16,218,785	7,997,347	-	-	-	-	-	24,216,132
* ITD	Network Infrastructure Upgrade	FY 22/23	-	4,825,419	-	-	-	-	-	4,825,419
* JFRD	Satellite Communication Equipment Replacement	FY 22/23	-	907,204	-	-	-	-	-	907,204
* Citywide	Radio Site Expansion - Montgomery Correctional	FY 22/23	-	3,088,500	-	45,364	-	-	-	3,133,864
		<b>Total</b>	<b>16,403,785</b>	<b>17,225,070</b>	<b>-</b>	<b>45,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,674,219</b>

\* These projects were completed.

**New Projects that were Added**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total Project Budget
JFRD	JFRD Electronic Patient Care Reporting system	FY 23/24	-	-	200,000	300,000	200,000	-	-	700,000
Public Libraries	JPL Catalog and Inventory System	FY 23/24	-	-	-	400,000	-	-	-	400,000
Citywide	Radio System - Interoperability Upgrade	FY 23/24	-	-	-	1,313,323	10,810	-	-	1,324,133
Office of the Sheriff	Radio Security Enhancements	FY 23/24	-	-	-	3,017,763	-	-	-	3,017,763
JSO	Jacksonville Sheriff's Office - IT equipment refresh	FY 23/24	-	-	1,335,383	1,200,000	1,200,000	1,200,000	1,200,000	6,135,383
ITD	Cyber Security Infrastructure	FY 23/24	-	-	-	771,950	377,902	377,902	377,902	1,905,656
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,535,383</b>	<b>7,003,036</b>	<b>1,788,712</b>	<b>1,577,902</b>	<b>1,577,902</b>	<b>13,482,935</b>

**Council Auditor's Office**  
**Comparison of Approved FY 2022/23 and Proposed FY 2023/24**  
**Five-Year IT Plans**

**Projects on the Schedule in Both Years**

Functional Area	Project Title	5-Year Plan	Previous Capital Appropriation	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total Project Budget	
Code Compliance	Lien Tracking System	FY 22/23	-	-	300,000	60,000	-	-	-	360,000	A
<b>Code Compliance</b>	<b>Lien Tracking System</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	
JHRC	Case Management System - JHRC	FY 22/23	90,000	-	310,000	78,200	14,049	422	-	492,671	B
<b>JHRC</b>	<b>Case Management System - JHRC</b>	<b>FY 23/24</b>	<b>90,000</b>	<b>-</b>	<b>671,400</b>	<b>116,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>877,905</b>	
Citywide	Enterprise Financial and Resource Mgmt Solution - 1Cloud	FY 22/23	47,993,283	-	4,532,560	8,065,923	1,044,560	-	-	61,636,326	
<b>Citywide</b>	<b>Enterprise Financial and Resource Mgmt Solution - 1Cloud</b>	<b>FY 23/24</b>	<b>47,993,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,993,283</b>	
<b>Citywide</b>	<b>Enterprise Financial and Resource Mgmt Solution - 1Cloud Phase II</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>	<b>8,000,000</b>	<b>1,044,560</b>	<b>-</b>	<b>-</b>	<b>13,544,560</b>	
Citywide	Enterprise Permit and Land Use Management	FY 22/23	8,916,748	-	-	-	-	-	-	8,916,748	
<b>Citywide</b>	<b>Enterprise Permit and Land Use Management</b>	<b>FY 23/24</b>	<b>8,916,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,916,748</b>	
Citywide	Computer, Laptop and Tablet Equipment Refresh	FY 22/23	5,195,547	693,711	448,500	448,500	448,500	448,500	-	7,683,258	C
<b>Citywide</b>	<b>Computer, Laptop and Tablet Equipment Refresh</b>	<b>FY 23/24</b>	<b>5,853,178</b>	<b>-</b>	<b>834,642</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>11,207,820</b>	
ITD	Network Equipment Refresh	FY 22/23	2,598,787	353,051	425,000	425,000	425,000	425,000	-	4,651,838	
<b>ITD</b>	<b>Network Equipment Refresh</b>	<b>FY 23/24</b>	<b>2,951,838</b>	<b>-</b>	<b>424,619</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>5,076,457</b>	
ITD	Server Equipment Refresh	FY 22/23	2,299,693	342,739	135,000	135,000	135,000	135,000	-	3,182,432	
<b>ITD</b>	<b>Server Equipment Refresh</b>	<b>FY 23/24</b>	<b>2,633,840</b>	<b>-</b>	<b>372,144</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>3,545,984</b>	
JFRD	JFRD Mobile Data Terminal Refresh	FY 22/23	1,266,019	453,300	231,800	238,600	245,650	252,900	-	2,688,269	
<b>JFRD</b>	<b>JFRD Mobile Data Terminal Refresh</b>	<b>FY 23/24</b>	<b>1,708,319</b>	<b>-</b>	<b>341,280</b>	<b>322,044</b>	<b>331,524</b>	<b>341,288</b>	<b>351,345</b>	<b>3,395,800</b>	
Citywide	Ed Ball - Radio Tower and Backup System	FY 22/23	1,610,825	2,041,450	1,278,894	94,331	97,255	103,378	-	5,226,133	
<b>Citywide</b>	<b>Ed Ball - Radio Tower and Backup System</b>	<b>FY 23/24</b>	<b>3,652,275</b>	<b>-</b>	<b>1,187,400</b>	<b>94,331</b>	<b>97,255</b>	<b>103,378</b>	<b>-</b>	<b>5,134,639</b>	
Citywide	Radio Site Expansion - Mayport Road	FY 22/23	-	-	2,804,590	-	47,633	-	-	2,852,223	D
<b>Citywide</b>	<b>Radio Site Expansion - Mayport Road</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,884,290</b>	<b>47,633</b>	<b>-</b>	<b>-</b>	<b>2,931,923</b>	
Citywide	Radio Site Expansion - Orange Picker Road	FY 22/23	-	-	-	2,804,590	-	50,015	-	2,854,605	D
<b>Citywide</b>	<b>Radio Site Expansion - Orange Picker Road</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,884,290</b>	<b>50,015</b>	<b>-</b>	<b>2,934,305</b>	
Citywide	Radio Site Expansion - Crystal Springs Road	FY 22/23	-	-	-	-	2,804,590	52,516	-	2,857,106	D
<b>Citywide</b>	<b>Radio Site Expansion - Crystal Springs Road</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,884,290</b>	<b>52,516</b>	<b>2,936,806</b>	
Citywide	Radio Site Expansion - Bayview Road	FY 22/23	-	-	-	-	-	2,859,732	-	2,859,732	D
<b>Citywide</b>	<b>Radio Site Expansion - Bayview Road</b>	<b>FY 23/24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,884,290</b>	<b>2,884,290</b>	

**Council Auditor's Office**  
**Comparison of Approved FY 2022/23 and Proposed FY 2023/24**  
**Five-Year IT Plans**

Below are the reasons for the significant changes per the Information Technologies Division:

**A. Lien Tracking System:** The original total cost for this project was an estimated cost for a vendor product. However, after reviewing the product it was determined that the product would not meet the needs of the City. Consequently, for FY 2023/24, the intent is to do bring on 1.5 FTE (\$300,000) to document detailed business requirements and poll the market for viable solutions. The \$500,000 is an estimated amount for a vendor solution. However, if a solution is not found, then the solution will be developed in house.

**B. Case Management System - JHRC:** The increase is to align the total project cost to the most recent vendor's cost estimates. The vendor's total estimated cost for professional services is \$761,400 and the software investment cost for a three-year term is \$116,505, which is reflected in the new ITD five-year plan.

**C. Computer, Laptop and Tablet Equipment Refresh:** Computer devices are reaching end of life, so the City needs to start planning for the next refresh. The increase also includes funding for JSO's computer refresh.

**D. Radio Site Expansions:** A decision was made to move projects to allow the new administration time to review the new debt funded projects.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

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**PROPOSED BUDGET BOOK – Page # 106 - 108**

**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. Charges for Services:

- The represents revenue related to towing services provided to JSO. The decrease of \$5,900 is based on recent actuals.

2. Internal Service Revenue:

- The increase of \$2,498,877 is the result of an overall increase in expenses driven mainly by an increase in capital outlay related to overhauling some Fire and Rescue Department items instead of replacing as described below.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$449,025 is mainly due to funding a net four positions more in FY 2023/24 than were funded in FY 2022/23, as well as the impact of collective bargaining and other salary increases during FY 2022/23. In FY 2022/23 there were five unfunded positions while in FY 2023/24 there are no unfunded positions; however, one position is proposed to be transferred to the Risk Management Division.

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 2023/24.

3. Pension Costs:

- The net increase of \$194,541 is mainly due an increase in the required contribution and personnel changes noted above.

4. Employer Provided Benefits:

- The net increase of \$12,055 is due an increase of \$30,821 in Group Hospitalization Insurance due to the increase of a net four funded positions. This is partially offset by a reduction in workers' compensation of \$25,687 based on recent claims history in this area.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

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**PROPOSED BUDGET BOOK – Page # 106 - 108**

5. Internal Service Charges:
  - The net decrease of \$116,680 is mainly due to a decrease of \$114,052 in vehicle replacement costs based on this area having paid back the Vehicle Replacement fund for some of the vehicle purchases for this area.
  
6. Insurance Costs and Premiums
  - The net increase of \$38,957 is mainly due to the increase in premium cost for property insurance city-wide.
  
7. Other Operating Expenses:
  - The net decrease of \$504,685 is mainly due to a decrease of \$2,072,123 in fuel costs due to lower projected price per gallon of fuel compared to the price budgeted for FY 2022/23. This is partially offset by an increase of \$1,100,000 in sublet repairs due to cost increases due to inflation and an increase of \$400,000 in sublet accidents due to a new parts contract where Fleet is no longer providing the repair parts for their accident repairs.
  
8. Capital Outlay
  - This increase is driven by a \$2,200,000 capital repair to refurbish a JFRD fire boat and three pumpers, which will provide cost savings over replacement and ensure the availability of the vehicles due to the increased lead time of replacement. Additionally, there is an increase of \$250,000 for fleet equipment replacement to replace shop and fuel site equipment.
  
9. Supervision Allocation:
  - This amount represents the administrative costs of the Fleet Management Division that are allocated to the Vehicle Replacement Fund (S/F 51102).
  
10. Indirect Cost:
  - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm.

**SERVICE LEVEL CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARDS:**

There is a capital carryforward request of \$350,080 for specialized equipment that may not be encumbered by the end of the year.

**EMPLOYEE CAP CHANGES:**

The cap is decreasing by one position from 98 positions to 97 positions.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

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**PROPOSED BUDGET BOOK – Page # 106 - 108**

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
VEHICLE REPLACEMENT (FUND 51102)**

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**PROPOSED BUDGET BOOK – Page #109-111**

**BACKGROUND:**

This is an internal service fund that accounts for the replacement of City owned vehicles, including the operating costs associated with the vehicle replacement process / activity.

FY 2022/23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the Direct Replacement Fund (Fund 51103) is to budget the FY 2023/24 vehicle replacement capital funding within this fund and to transfer any anticipated interest income. Once all of the budgeted capital capacity within the Direct Replacement Fund (Fund 51103) has been expended the remaining fund balance will be transferred here.

**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 decrease of \$106,842 is due to a decrease of \$136,842 in surplus equipment sale revenue and an increase of \$30,000 in revenue from third party insurances based on recent actuals.

3. Transfers from Other Funds:

- This represents the transfer of FY 2023/2024 investment pool / interest earnings from the Direct Replacement Fund (Fund 51103) as discussed above.

**EXPENDITURES:**

1. Salaries:

- The decrease of \$12,000 is mainly due to the impact of employee turnover.

2. Pension Costs:

- The decrease of \$6,791 is mainly due to employee turnover.

3. Employer Provided Benefits:

- The increase of \$6,125 is due to an increase in group health insurance based on plan elections made by employees.

4. Capital Outlay:

- This amount represents the total capital requirement for the FY 2023/24 vehicle replacements (see attached listing). This funding was budgeted in the Motor Pool - Direct Replacement Fund in FY 2022/23 as discussed above.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
VEHICLE REPLACEMENT (FUND 51102)**

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**PROPOSED BUDGET BOOK – Page #109-111**

5. Debt Management Fund Repayments:
  - FY 2022/23 was the last year with a debt repayment due to no vehicles being purchased with borrowed funds in recent years.
  
6. Supervision Allocation:
  - This amount represents the administrative costs of the Division which are allocated to each activity within Fleet Management.
  
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.
  
8. Transfers to Other Funds:
  - There is no transfer to the Direct Replacement Fund (Fund 51103) as discussed above since vehicles will be purchased from this fund.

**EMPLOYEE CAP CHANGES:**

There are no changes to the employee cap.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a total capital outlay carryforward request of \$726,546 on Schedule AF in the Budget Ordinance associated with the vehicle replacements 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 2023/24 BUDGET  
FLEET MANAGEMENT DIVISION  
MOTOR POOL - DIRECT REPLACEMENT (FUND 51103)**

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**PROPOSED BUDGET BOOK – Page #112-113**

**BACKGROUND:**

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

FY 2022/23 was the final year of debt service for vehicles previously purchased with borrowed funds. FY 2023/24 vehicle replacements are being budgeted within the Vehicle Replacement Fund (Fund 51102). Once all of the budgeted capital capacity within this fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement Fund (Fund 51102).

**REVENUE:**

1. Investment Pool / Interest Earnings:

- The increase of \$430,669 in interest earnings to better align with recent earnings and projections for FY 2023/24.

2. Transfers From Other Funds:

- There is no transfer from the Motor Pool - Vehicle Replacement Fund (Fund 51102) due to changes in FY 2023/24 vehicle replacement funding noted above.

**EXPENDITURES:**

1. Capital Outlay:

- As noted above, all vehicles are being purchased in the Vehicle Replacement Fund (51102).

2. Transfers to Other Funds:

- This represents the transfer of investment pool / interest earnings to the Vehicle Replacement Fund (Fund 51102).

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARD:**

There is a capital outlay carryforward request of \$3,048,874 on Schedule AF in the Budget Ordinance associated with the vehicle replacements that might not be encumbered by the end of the fiscal year.

**RECOMMENDATIONS:**

None.

FY 23-24 VEHICLE REPLACEMENTS

This schedule contains the vehicles that will be replaced in FY24 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, to keep JFRD and Solid Waste apparatus on the City cap for two fiscal year for various purposes. Any changes to this schedule will have a financial impact in FY24. Fleet Management maintains all related documentation pursuant to section 106.216.

	Capital	Payment
Pay-Go / Carryover:	\$29,563,510	\$673,350
FY24 Billing Only:	\$4,288,174	\$4,288,174
Debt Mgmt Financing:	\$0	\$0
	\$33,851,684	\$4,961,524

366 Count  
\$33,851,684 \$4,961,524

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle N	Description of Vehicle To Be Purchased	Replacement Cost	FY 24 Payment
Pay-Go	CRJA Court Services	00111-561101-000000-00000000-00000-0000000	0327-40	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	CRJA Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1029-40	Sedan	\$26,149	\$883
Pay-Go	CRJA Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1130-20	Van / Box Truck	\$56,948	\$1,922
Pay-Go	CRJA Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1210-40	Sedan	\$26,149	\$883
Pay-Go	CRJA Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1252-20	Sedan	\$26,149	\$883
Pay-Go	CRPR Community Transition Center	00111-562101-000000-00000000-00000-0000000	1216-40	Sedan	\$26,149	\$883
Pay-Go	CRPR Montgomery Correctional Center	00111-562102-000000-00000000-00000-0000000	2476-30	Dump Truck	\$140,000	\$4,726
Pay-Go	CRPR Montgomery Correctional Center	00111-562102-000000-00000000-00000-0000000	5193-30	Van - Passenger / Prisoner	\$56,948	\$1,922
Pay-Go	CRPR Montgomery Correctional Center	00111-562102-000000-00000000-00000-0000000	5686-20	Van / Box Truck	\$56,948	\$1,922
Pay-Go	CRPR Montgomery Correctional Center	00111-562102-000000-00000000-00000-0000000	8679-10	Dump Truck	\$140,000	\$4,726
Pay-Go	DIPP Public Parking Enforcement - Parking Facilities	41102-135202-000000-00000000-00000-0000000	8496-10	Sedan	\$26,400	\$0
Pay-Go	FAFM Fleet Mgmt - Operations - Other General Governmental Services	51101-114005-000000-00000000-00000-0000000	3209-20	Scissor Lift	\$35,000	\$5,317
Pay-Go	FAFM Fleet Mgmt - Operations - Other General Governmental Services	51101-114005-000000-00000000-00000-0000000	8072-10	Van / Box Truck	\$39,600	\$0
Pay-Go	FAFM Parts And Fueling Svc-Fleet Mgmt - Other General Governmental Se	51101-114003-000000-00000000-00000-0000000	3005-20	Lift Truck / Forklift	\$40,000	\$0
Pay-Go	FARM Loss Prevention - Financial and Administration	56101-112005-000000-00000000-00000-0000000	3238-20	Pickup Truck	\$44,000	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	3442-20	Pickup Truck	\$68,800	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	4747-20	JFRD - SUV	\$75,000	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8011-20	JFRD - Pumper	\$1,014,707	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8037-20	JFRD - Pumper	\$1,014,707	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8038-20	JFRD - Pumper	\$1,014,707	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8051-20	JFRD - Pumper	\$1,014,707	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8064-20	JFRD - Pumper	\$1,014,707	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8121-20	Pickup Truck	\$68,800	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8125-20	Pickup Truck	\$68,800	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8274-20	JFRD - Specialty Truck	\$120,000	\$0
Pay-Go	FRFO Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8749-10	JFRD - Boat	\$900,000	\$0
Pay-Go	FRFP Fire Plans Review - Fire Control	15104-126002-000000-00000000-00000-0000000	FRFPNew	Pickup Truck	\$44,000	\$44,000
Pay-Go	FRFP Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	3455-30	Sedan	\$25,677	\$0
Pay-Go	FRFP Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	3457-20	Sedan	\$25,677	\$0
Pay-Go	FRFP Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	3462-20	Sedan	\$25,677	\$0
Pay-Go	FROD Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8149-20	JFRD - SUV	\$68,800	\$0
Pay-Go	FROD Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8264-20	JFRD - SUV	\$68,800	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	3513-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8154-30	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8202-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8210-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8214-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8229-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8230-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8299-20	JFRD - Rescue Unit	\$377,260	\$0

Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle N	Description of Vehicle To Be Purchased	Replacement Cost	FY 24 Payment
Pay-Go	FRRS Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8388-20	JFRD - Rescue Unit	\$377,260	\$0
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1290-40	JSO - Chief SUV/Crossover	\$36,871	\$1,245
Pay-Go	IHHS Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1360-30	Sedan - Full Size	\$35,000	\$1,182
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1239-30	Van / Box Truck	\$48,464	\$1,636
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1268-20	JSO - Chief SUV/Crossover	\$36,871	\$1,245
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1303-40	Pickup Truck	\$56,250	\$1,899
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1334-40	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1384-40	Van / Box Truck	\$48,464	\$1,636
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1424-30	Van / Box Truck	\$48,464	\$1,636
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1446-30	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1456-40	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	1468-40	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	3868-30	JSO - Chief SUV/Crossover	\$36,871	\$1,245
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5065-30	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5074-30	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5076-20	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5082-20	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5225-30	Sedan	\$26,149	\$883
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5291-30	Sedan - Mid Size	\$62,696	\$2,117
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	5360-30	Van / Box Truck	\$48,464	\$1,636
Pay-Go	IHIN Major Case	00111-522101-000000-00000000-00000-0000000	SHINFTE	Sedan	\$26,149	\$883
Pay-Go	NBAC Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	3141-20	Van / Box Truck	\$60,500	\$0
Pay-Go	NBAC Animal Care & Protective Svcs Division - Health Services	00111-172101-000000-00000000-00000-0000000	3160-20	Van / Box Truck	\$60,500	\$0
Pay-Go	NBCC Code Compliance - Other Physical Environment	00111-176006-000000-00000000-00000-0000000	3976-10	Sedan	\$23,100	\$0
Pay-Go	NBCC Code Compliance - Other Physical Environment	00111-176006-000000-00000000-00000-0000000	8662-20	Sedan	\$23,100	\$0
Pay-Go	NBCC Code Enforcement - Health Services	00111-176003-000000-00000000-00000-0000000	4224-30	Sedan	\$23,100	\$0
Pay-Go	NBMC Mosquito Control - Health Services	00111-175101-000000-00000000-00000-0000000	4630-20	Pickup Truck	\$44,000	\$0
Pay-Go	NBMC Mosquito Control - Health Services	00111-175101-000000-00000000-00000-0000000	4631-20	Pickup Truck	\$44,000	\$0
Pay-Go	NBOD Neighborhood Director Administration - Other General Governmental	00111-170001-000000-00000000-00000-0000000	4851-20	Sedan	\$23,100	\$0
Pay-Go	PDBI Administration - Protective Inspections	15104-142001-000000-00000000-00000-0000000	PDBZNew01	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Administration - Protective Inspections	15104-142001-000000-00000000-00000-0000000	PDBZNew02	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Administration - Protective Inspections	15104-142001-000000-00000000-00000-0000000	PDBZNew03	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Administration - Protective Inspections	15104-142001-000000-00000000-00000-0000000	PDBZNew04	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Administration - Protective Inspections	15104-142001-000000-00000000-00000-0000000	PDBZNew05	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3035-30	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Building Inspection - Protective Inspections	15104-142002-000000-00000000-00000-0000000	3616-20	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Code Inspection - Protective Inspections	15104-142003-000000-00000000-00000-0000000	PDBZNew06	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Electrical Inspection - Protective Inspections	15104-142004-000000-00000000-00000-0000000	3386-20	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDBI Plumbing Inspection - Protective Inspections	15104-142008-000000-00000000-00000-0000000	4057-30	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDDS Development Services Division Building Inspection - Comprehensive	15104-143004-000000-00000000-00000-0000000	PDDSNnew	Pickup Truck	\$44,000	\$44,000
Pay-Go	PDOD Administration - Planning Development - Comprehensive Planning	00111-140001-000000-00000000-00000-0000000	NewPDOD	Pickup Truck	\$44,000	\$0
Pay-Go	PEPS Community Engagement	00111-533102-000000-00000000-00000-0000000	1037-30	Sedan	\$26,149	\$883
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0044-40	JSO - Harley Motorcycle	\$32,821	\$4,124
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0045-40	JSO - Harley Motorcycle	\$32,821	\$4,124
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0048-40	JSO - Harley Motorcycle	\$30,083	\$3,780
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0053-40	JSO - Harley Motorcycle	\$30,083	\$3,780
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0056-30	JSO - Harley Motorcycle	\$30,083	\$3,780
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0059-30	JSO - Harley Motorcycle	\$30,083	\$3,780







Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle N	Description of Vehicle To Be Purchased	Replacement Cost	FY 24 Payment
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2416-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2472-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2526-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2567-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2590-30	JSO - K9 SUV	\$71,032	\$2,990
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2593-30	JSO - K9 SUV	\$71,032	\$2,990
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2617-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2688-20	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2689-30	JSO - K9 SUV	\$71,032	\$2,990
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2787-30	JSO - K9 SUV	\$71,032	\$2,990
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2898-40	JSO - Sgt/Lt SUV or Sedan	\$63,390	\$2,668
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2970-40	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3075-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3128-30	SUV	\$67,424	\$2,276
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5063-30	Sedan	\$26,149	\$883
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5110-30	Sedan	\$26,149	\$883
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5133-20	Pickup Truck	\$78,891	\$2,663
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5139-30	JSO - Patrol SUV	\$66,730	\$2,809
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5140-30	JSO - Patrol SUV	\$66,730	\$2,809
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5189-30	Golf Cart / ATV	\$27,500	\$928
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5280-30	Sedan - Mid Size	\$62,696	\$2,117
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5319-30	JSO - Sgt/Lt SUV or Sedan	\$62,696	\$2,639
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew01	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew02	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew03	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew04	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew05	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew06	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew07	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew08	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew09	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew10	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew11	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew12	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew13	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew14	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew15	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew16	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew17	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew18	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew19	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew20	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew21	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew22	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew23	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew24	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew25	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PEPS Specialized Patrol	00111-533101-000000-00000000-00000-0000000	JSONew26	JSO - Patrol SUV	\$67,424	\$2,838



Funding	Center Title	[subfund-center-project-activity-interfund-future]	Old Vehicle N	Description of Vehicle To Be Purchased	Replacement Cost	FY 24 Payment
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3277-30	Pickup Truck	\$45,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3983-20	Bucket Truck	\$525,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4368-20	Utility Body Truck	\$55,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4369-20	Utility Body Truck	\$55,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4593-30	Pickup Truck	\$45,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4595-20	Pickup Truck	\$45,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4672-20	Pickup Truck	\$50,000	\$0
Pay-Go	PRCM Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4853-20	Pickup Truck	\$45,000	\$0
Pay-Go	PRDS Disabled Services	00111-163101-000000-00000000-00000-0000000	8583-20	Sedan	\$21,000	\$0
Pay-Go	PRNM Hanna Park - Parks and Recreation	11302-165104-000000-00000000-00000-0000000	3076-20	Pickup Truck	\$45,000	\$0
Pay-Go	PRNM Hanna Park - Parks and Recreation	11302-165104-000000-00000000-00000-0000000	3889-20	Trailer	\$10,000	\$675
Pay-Go	PRSE Jacksonville Senior Service Program JSSP - Other Human Services	11406-162130-010684-00000000-00000-0000000	4678-20	Bus - Turtletop	\$178,000	\$0
Pay-Go	PSSS General Support	00111-552101-000000-00001608-00000-0000000	1218-40	Sedan	\$26,149	\$883
Pay-Go	PSSS General Support	00111-552101-000000-00001608-00000-0000000	2178-30	JSO - Patrol SUV	\$67,424	\$2,838
Pay-Go	PWML Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4461-20	Pickup Truck	\$42,386	\$0
Pay-Go	PWPB Building Maintenance - Public Buildings - Other General Government	54101-155007-000000-00000000-00000-0000000	4348-20	Van / Box Truck	\$41,395	\$0
Pay-Go	PWPB Building Maintenance - Public Buildings - Other General Government	54101-155007-000000-00000000-00000-0000000	4349-20	Van / Box Truck	\$41,395	\$0
Pay-Go	PWPB Building Maintenance - Public Buildings - Other General Government	54101-155007-000000-00000000-00000-0000000	4684-20	Pickup Truck	\$27,357	\$0
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	4864-20	Pickup Truck	\$38,000	\$0
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	PWGMNew01	Boom Mower	\$217,150	\$217,150
Pay-Go	PWRS R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	PWGMNew02	Boom Mower	\$217,150	\$0
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	44101New01	Street Sweeper	\$295,000	\$295,000
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	44101New02	Street Sweeper	\$295,000	\$295,000
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	4614-20	Van / Trailer - Imate	\$45,000	\$3,038
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	4654-20	Trailer	\$6,520	\$440
Pay-Go	PWRS Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	8865-10	Trailer	\$15,024	\$1,014
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4268-30	Packer	\$400,000	\$0
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4288-20	Packer	\$400,000	\$0
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4296-20	Packer	\$400,000	\$0
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4298-20	Packer	\$400,000	\$0
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	43101New01	Packer	\$400,000	\$400,000
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	43101New02	Packer	\$400,000	\$400,000
Pay-Go	PWSW Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	43101New03	Packer	\$400,000	\$400,000
Pay-Go	PWSW Disposal Operations - Garbage&Solid Waste Control Services	43101-157009-000000-00000000-00000-0000000	4142-20	Trailer - Specialty	\$115,000	\$0
Pay-Go	SHAD Administration	00111-511101-000000-00000000-00000-0000000	1206-30	Sedan	\$26,149	\$883
Pay-Go	SHAD Administration	00111-511101-000000-00000000-00000-0000000	1207-40	Sedan	\$26,149	\$883
Pay-Go	SHAD Administration	00111-511101-000000-00000000-00000-0000000	3867-20	JSO - Chief SUV/Crossover	\$36,871	\$1,245
Pay-Go	TCCD Tax Collector Taxes-Financial and Administration	00193-720001-000000-00000000-00000-0000000	3234-20	Sedan	\$23,100	\$0

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
COPY CENTER (FUND 52101)**

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**PROPOSED BUDGET BOOK - Page # 114 - 115**

**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 \$2,796,603 represents costs billed to customers and is directly related to increased budgeted expenditures noted below.
2. Investment Pool Earnings:
  - This amount of \$4,832 represented anticipated interest earnings in FY 2023.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$8,436 is primarily due to the impact of collective bargaining increases.
2. Pension Costs:
  - The increase of \$11,123 is due to the increase to the required contribution to the pension plan and the salary increases noted above.
3. Professional and Contractual Services:
  - This is made up of the consolidated copier contract (\$1,400,000) and courier service (\$55,050). The increase of \$10,064 is due to the cost of the new courier service contract.
4. Other Operating Expenses:
  - This line is mainly made up of postage of \$571,450 and external printing and binding of \$203,500. The increase of \$15,555 is primarily due to a \$20,000 increase in printing costs associated with commercial printing for outreach/strategy materials for the Resiliency Office. There was also an increase of \$5,500 associated with a new postage lease contract and a decrease of \$10,000 for equipment rentals based on recent actual usage.
5. Capital Outlay:
  - There are no planned capital purchases in FY 2023/24.
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 2023/24 BUDGET  
FINANCE AND ADMINISTRATION  
COPY CENTER (FUND 52101)**

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**PROPOSED BUDGET BOOK - Page # 114 - 115**

**EMPLOYEE CAP CHANGES:**

None.

**SERVICE LEVEL CHANGES:**

Printing outreach/strategy materials for the Resiliency Office discussed above.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

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**PROPOSED BUDGET BOOK – Page # 132-134**

**BACKGROUND:**

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which was closed to new employees starting October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments, and administrative expenses for the General Employees' Pension Fund. Only administrative costs and enough revenue to offset the administrative costs are budgeted. For FY 2023/24, the employers' pension contribution for all participants is \$96,592,629. This plan also covers employees at JEA, Jacksonville Housing Authority, and the North Florida Transportation Planning Organization. The City's portion of the required contribution is \$45,362,804.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$17,761,769 represents the amount of revenue needed to balance the administrative budget.

**EXPENDITURES:**

1. Salaries:

- The increase of \$9,086 is mainly due to the impact of collective bargaining increases.

2. Pension Costs:

- The increase of \$10,914 is mainly due to the required increase in the contribution to the pension plan.

3. Internal Service Charges:

- The net increase of \$239,700 is mainly due to an increase of \$250,705 in application maintenance costs associated with the system used to manage pension benefits. This is partially offset by decreases of \$5,802 in OGC legal costs and \$4,932 in mailroom costs to better align with recent actuals.

**(Continued on Next Page)**

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

**PROPOSED BUDGET BOOK – Page # 132-134**

4. Professional and Contractual Services:

- The net increase of \$26,926 is mostly due to the following changes:
  - An increase of \$44,251 in custodial fees due to a correction in the contract fees budgeted.
  - An increase of \$16,672 in portfolio consultant fees due to a scheduled increase in the contract.
  - An increase of \$10,002 in money managers' fees related to changes in managers and repositioning of funds resulting in higher fees paid.
  - A decrease of \$44,328 in outside legal counsel due to an anticipated decrease in expected usage.
- Below is a breakdown of the professional service contracts.

Services	FY 2022/23 Approved	FY 2023/24 Proposed	Dollar Change	Percent Change
Money Managers	\$15,346,619	\$15,356,621	\$10,002	0.07%
Portfolio Consultant	202,961	219,633	16,672	8.21%
Actuarial Services	177,200	177,143	(57)	-0.03%
Outside Legal	132,900	88,572	(44,328)	-33.35%
Custodial Fees	110,750	155,001	44,251	39.96%
Scanning/Backfiling	35,440	34,733	(707)	-0.02%
Pension Education for Board Members	26,580	26,572	(8)	-0.03%
Investment Manager Performance Tracking	22,372	23,483	1,111	4.97%
Disability Exams	17,720	17,714	(6)	-0.03%
Death Monitoring	8,860	8,857	(3)	-0.03%
<b>Total</b>	<b>\$16,081,402</b>	<b>\$16,108,328</b>	<b>\$26,926</b>	<b>0.17%</b>

5. Supervision Allocation:

- This amount represents the administrative costs of the Pension Administration activity, which are allocated to the Correctional Officers' Pension Fund (Fund 65103).

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.

**EMPLOYEE CAP CHANGES:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 GENERAL EMPLOYEES PENSION FUND (FUND 65101)**

**PROPOSED BUDGET BOOK – Page # 132-134**

**GENERAL EMPLOYEES RETIREMENT PLAN FUNDING PROGRESS:**

Unfunded Actuarial Accrued Liability (UAAL) at October 1, 2022 (Per Memorandum from the General Employees Retirement Plan Actuary dated May 13, 2023)

<b>Plan Participants</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>UAAL</b>	<b>Funded Ratio</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a-b)</b>	<b>(b/a)</b>
<b>COJ</b>	\$1,876,710,363	\$1,068,357,996	\$808,352,367	56.93%
<b>JEA</b>	1,725,941,328	982,529,460	743,411,868	56.93%
<b>JHA</b>	45,110,528	25,680,144	19,430,384	56.93%
<b>NFTPO</b>	5,393,877	3,070,581	2,323,296	56.93%
<b>Total Plan</b>	<b>\$3,653,156,096</b>	<b>\$2,079,638,181</b>	<b>\$1,573,517,915</b>	<b>56.93%</b>

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$749,110,100, which if included would bring the funding ratio to 77.43%.

**RECOMMENDATION:**

The proposed budget for professional services contracts includes funding for expenses related to the Direct Contribution General Employee Survivor and Disability Plan (\$17,898) and the Direct Contribution Public Safety Survivor and Disability Plan (\$11,252). This funding should be removed from the General Employees’ Pension Fund and placed in those respective funds. This reduction in professional services of \$29,150 will be offset with a reduction in budgeted Employer Contribution City of Jacksonville to balance this fund.

There will need to be corresponding entries in the Direct Contribution General Employee Survivor and Disability Plan (\$17,898) and the Direct Contribution Public Safety Survivor and Disability Plan (\$11,252) to appropriate the Employer Contribution City of Jacksonville line and the Professional Services line by the respective amounts in each fund.

This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 CORRECTIONAL OFFICERS’ PENSION FUND (FUND 65103)**

**PROPOSED BUDGET BOOK – Page # 135-136**

**BACKGROUND:**

The Correctional Officers’ Pension Fund was established to provide pension benefits for the correctional officers of the City of Jacksonville. The employer contribution amount for FY 2023/24 is \$19,385,644.

**REVENUE:**

1. Pension Fund Contributions:

- The revenue amount of \$2,216,326 represents the amount of revenue needed to balance the budget.

**EXPENDITURES:**

1. Professional and Contractual Services:

- The increase of \$9,353 is due to an increase in money managers’ fees, custodial fees, and portfolio consultant fees as the cost of professional services contracts is prorated based on the asset values of the investments between this plan and the General Employees’ Pension Fund (Fund 65101). Below is a breakdown of the professional service contracts funded by this plan.

Services	FY 2022/23 Approved	FY 2023/24 Proposed	Dollar Change	Percent Change
Money Managers	\$1,974,621	\$1,981,437	\$6,816	0.35%
Portfolio Consultant	26,115	28,339	2,224	8.52%
Actuarial Services	22,800	22,857	57	0.25%
Outside Legal	17,100	11,428	(5,672)	-33.17%
Custodial Fees	14,250	19,999	5,749	40.35%
Scanning/Backfiling	4,560	4,571	11	0.25%
Pension Education for Board Members	3,420	3,428	8	0.25%
Investment Manager Performance Tracking	2,879	3,030	151	5.26%
Disability Exams	2,280	2,286	6	0.25%
Death Monitoring	1,140	1,143	3	0.25%
<b>Total</b>	<b>\$2,069,165</b>	<b>\$2,078,518</b>	<b>\$9,353</b>	<b>0.45%</b>

2. Supervision Allocation:

- This amount represents the administrative costs of the activity which are charged to this fund by the General Employees’ Pension Fund (Fund 65101). The increase of \$40,588 is due to an increase in budgeted expenditures in the General Employees’ Pension Fund.

**EMPLOYEE CAP CHANGES:**

There are no positions in this fund. All positions reside in the General Employees’ Pension Fund (Fund 65101).

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2023/24 BUDGET  
 CORRECTIONAL OFFICERS' PENSION FUND (FUND 65103)**

**PROPOSED BUDGET BOOK – Page # 135-136**

**CORRECTIONAL OFFICERS' PENSION FUND FUNDING PROGRESS:**

Unfunded Actuarial Accrued Liability (UAAL) at October 1, 2022 (Per Correctional Officer's Pension Fund Actuarial Valuation Report)

Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	UAAL	Funded Ratio
(a)	(b)	(a-b)	(b/a)
\$540,178,805	\$265,245,309	\$274,933,496	49.10%

Does not reflect the present value of the Sales Tax revenue attributable to the plan of \$130,559,189, which if included would bring the funding ratio to 73.27%.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 FY 2023/24 PROPOSED BUDGET  
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

**BACKGROUND:**

The Police and Fire Pension Fund is not included in the Mayor’s Proposed Budget because the Police and Fire Pension Fund is governed by an appointed Board of Trustees. Pursuant to Sections 5.07, 14.01 and 14.02 of the City Charter and Section 121.101 (d) of the Ordinance Code, the Board is required to submit its budget to the City Council for approval. This fund was closed to new employees starting October 1, 2017. The employer contribution amount for FY 2023/24 is \$174,039,920.

The Proposed Police and Fire Pension Fund (PFPF) budget is divided into Administrative Expenditures (\$14,788,997), Building Operations (\$233,900) and Parking Garage Operations (\$47,600) for a total budget of \$15,070,497 which is an increase of \$734,342 from the prior year budget of \$14,336,155.

**ADMINISTRATIVE EXPENDITURES:**

<b>Administrative Expenditures</b>	<b>FY 2022/23 Adopted</b>	<b>FY 2023/24 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Personnel Services	\$1,402,239	\$1,470,017	\$67,778	4.83%	(A)
Other Operating Expenses	1,029,644	896,475	(133,169)	-12.93%	(B)
Professional Services – Investments	11,030,000	11,800,000	770,000	6.98%	(C)
Professional Services – Other	517,522	470,505	(47,017)	-9.09%	(D)
Capital Outlay	75,000	152,000	77,000	102.67%	(E)
<b>Total</b>	<b>\$14,054,405</b>	<b>\$14,788,997</b>	<b>\$734,592</b>	<b>5.23%</b>	

- (A) The increase in Personnel Services is mainly due to an increase of \$55,274 due to salary increases. There are other offsetting adjustments for pension contributions related to the General Employees Defined Benefits Plan, General Employees Defined Contribution Plans, and the unfunded liability related to the Senior Staff Voluntary Retirement Plan. See **Recommendation 1** to correct the pension contribution and other benefit amounts.
- (B) The decrease in Other Operating Expenses is mainly due to the removal of \$146,982 in indirect costs. See **Recommendation #1b** to add in \$57,071.
- (C) The increase in Professional Services - Investments is explained in the table below.
- (D) The decrease in Professional Services - Other is explained in the table on the next page.
- (E) The Capital Outlay includes repairs to the building generator, restriping the parking garage, and maintenance for the HVAC system.

***Professional Services - Investments***

<b>Investment Services</b>	<b>FY 2022/23 Adopted</b>	<b>FY 2023/24 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Money Managers	\$10,710,000	\$11,475,000	\$765,000	7.14%	(F)
Investment Advisor	290,000	290,000	-	0.00%	
Investment Custodian	30,000	35,000	5,000	16.67%	(G)
<b>Total</b>	<b>\$11,030,000</b>	<b>\$11,800,000</b>	<b>\$770,000</b>	<b>6.98%</b>	

- (F) The increase is due to increases in expected money manager fees based on average portfolio holdings.
- (G) The increase is due to a scheduled increase in the continuing contract.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 FY 2023/24 PROPOSED BUDGET  
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

(Not in Budget Book)

***Professional Services – Other Services***

	<b>FY 2022/23 Adopted</b>	<b>FY 2023/24 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Outside Legal	125,000	125,000	-	0.00%	
Actuary	95,000	95,000	-	0.00%	
Real Estate Commissions	74,522	74,522	-	0.00%	
Consultants	60,000	60,000	-	0.00%	
Building Services	50,000	-	(50,000)	-100.00%	(H)
Auditor	50,000	55,000	5,000	10.00%	(I)
Contract Maintenance	25,000	24,983	(17)	0.07%	
Records Digitization	18,000	18,000	-	0.00%	
Medical	10,000	10,000	-	0.00%	
Elections Services	5,000	3,000	(2,000)	-40%	(J)
Appraiser for Buildings - Real Estate Investments	5,000	5,000	-	0.00%	
<b>Total</b>	<b>\$517,522</b>	<b>\$470,505</b>	<b>(\$47,017)</b>	<b>-9.09%</b>	

(H) The decrease is due to removing funding for contracting a firm to manage the building and parking facilities while the Building Maintenance Manager position was vacant.

(I) The increase is due to an anticipated increase in fees resulting from the ongoing solicitation for a new auditor.

(J) The decrease is due to a decrease in the anticipated elections for new members.

**BUILDING OPERATIONS:**

The Police and Fire Pension Fund owns and operates the building located at One West Adams Street in which the administrative staff of the Fund is housed. The Fund leases out additional office space in the building.

	<b>FY 2022/23 Adopted</b>	<b>FY 2023/24 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Revenues	\$635,282	\$584,192	(\$51,090)	-8.04%	(K)
Operating Expenses	234,650	233,900	(750)	-0.32%	
<b>Surplus/(Deficit)</b>	<b>\$400,632</b>	<b>\$350,292</b>	<b>(\$50,340)</b>	<b>-12.57%</b>	

(K) The decrease is due to the loss of rental revenue during the search for new tenants and buildout of tenant spaces.

(Continues on Next Page)

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 FY 2023/24 PROPOSED BUDGET  
 POLICE & FIRE PENSION ADMINISTRATION (FUND 65106)**

**(Not in Budget Book)**

**PARKING GARAGE OPERATIONS:**

The Police and Fire Pension Fund owns and operates the Monroe Street Parking Garage which has approximately 240 parking spaces. The fund leases parking spaces out to various entities and individuals.

	<b>FY 2022/23 Adopted</b>	<b>FY 2023/24 Proposed</b>	<b>Dollar Change</b>	<b>Percent Change</b>	
Revenues	\$190,040	\$183,360	(\$6,680)	-3.52%	(L)
Operating Expenses	47,100	47,600	500	1.06%	
<b>Surplus/(Deficit)</b>	<b>\$142,940</b>	<b>\$135,760</b>	<b>(\$7,180)</b>	<b>-5.02%</b>	

(L) The decrease is due to tenants relocating or selecting alternative parking solutions.

**EMPLOYEE CAP CHANGES:**

None.

**POLICE AND FIRE PENSION PLAN FUNDING POSITIONS:**

Unfunded Actuarial Accrued Liability (UAAL) at October 1, 2022 (Per PFPF Actuarial Valuation Report)

<b>Actuarial Accrued Liability (AAL)</b>	<b>Actuarial Value of Assets</b>	<b>UAAL</b>	<b>Funded Ratio</b>
<b>(a)</b>	<b>(b)</b>	<b>(a-b)</b>	<b>(b/a)</b>
\$4,916,392,825	\$2,259,229,842	\$2,657,162,983	45.95%

Does not reflect the present value of sales tax attributable to the plan of \$1,260,338,181, which if included would bring the funding ratio to 71.59%.

**RECOMMENDATIONS:**

1. We recommend removing and replacing Schedule AB and AC with REVISED Schedule AB and REVISED Schedule AC in order to perform the following:
  - a. We recommend increasing “Personnel” by \$101,585 on Schedule AC in order to accurately reflect the pension costs and employee provided benefits costs as determined by the budget office. This will be offset by increasing “Trust Fund Revenues” by \$101,585 on Revised Schedule AB in order to balance the budget.
  - b. We recommend increasing “Operating Expenses” by \$130,715 on Schedule AC in order to accurately reflect the internal service allocations as determined by the budget office. This will be offset by increasing the “Trust Fund Revenues” by \$130,715 on Revised Schedule AB in order to balance the budget.
  - c. We recommend removing the “Adopted FY 23” amounts from the schedule, adding a subtotal for administrative costs and making other formatting changes as depicted on Revised Schedule AB and AC based on all of the recommendations.

**These adjustments will have no impact on Special Council Contingency.**

**POLICE AND FIRE PENSION FUND  
JACKSONVILLE, FLORIDA  
BUDGET FISCAL YEAR 2023/2024**

**REVISED SCHEDULE AB**

**ESTIMATED REVENUES**

Trust Fund Revenues	\$	14,535,245
HQ Building Operations		584,192
Parking Garage Operations		183,360
<b>Total Estimated Revenues</b>	<b>\$</b>	<b><u>15,302,797</u></b>

**REVISED SCHEDULE AC**

**APPROPRIATIONS**

<u>Administration</u>		
Personnel Services	\$	1,571,602
Operating Expenses		1,027,190
Professional Services - Investments		11,800,000
Professional Services - Other		470,505
Capital Outlay		<u>152,000</u>
Total Administration	\$	15,021,297
<u>Rental</u>		
HQ Building Operations	\$	233,900
Parking Garage Operations		<u>47,600</u>
Total Rental	\$	281,500
<b>Total Appropriations</b>	<b>\$</b>	<b><u>15,302,797</u></b>

**Authorized Full-Time Positions - 8  
Part - Time Hours - 1,500**

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 HUMAN RIGHTS COMMISSION  
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

**PROPOSED BUDGET BOOK – Page 152-153**

**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 \$39,000 is the projected reimbursement from the Equal Employment Opportunity Commission for employment discrimination investigations.

**EXPENDITURES:**

1. Salaries:
  - The increase of \$24,428 is mainly due to the impact of collective bargaining and other salary increases provided during the year.
2. Pension Costs:
  - The increase of \$7,747 is due to an increase in the required contribution to the pension plan and the salary increases noted above.
3. Internal Service Charges:
  - The increase of \$238,083 is mainly due to an increase of \$223,800 associated with the development of the JHRC Case Management system and an increase of \$12,123 in legal charges from the Office of General Counsel due to recent usage.
4. Other Operating Expenses:
  - The decrease of \$20,135 is mainly due to a decrease of \$21,085 in repairs to paint their office in FY 2022/23.

**EMPLOYEE CAP CHANGES:**

There are no changes to the overall employee cap.

**FOOD AND BEVERAGES EXPENDITURES:**

FY23/24 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$1,100	Workshops and Community Events	Light refreshments for volunteers during events.

**SERVICE LEVEL CHANGES:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
HUMAN RIGHTS COMMISSION  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 00111)**

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**PROPOSED BUDGET BOOK – Page 152-153**

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
OFFICE OF ETHICS, COMPLIANCE, & OVERSIGHT (FUND 00111)**

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**PROPOSED BUDGET BOOK - Page #197 - 198**

**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 – agreement pending, JAA, JPA, JTA, JHA, and Police and Fire Pension Fund) for ethics training provided by the office.

**EXPENDITURES:**

1. Salaries:

- The increase of \$71,160 is mainly due to staff changes during the fiscal year and the impact of collective bargaining increases.

2. Pension Costs:

- The net increase of \$74,839 is the result of the allocation of the defined benefit pension costs.

3. Employer Provided Benefits

- The net decrease of \$5,222 is mainly due to employee election changes.

4. Internal Service Charges

- The net decrease of \$18,114 is mainly due to a decrease of \$16,715 in OGC legal services based on usage.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR’S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR’S PROPOSED FY 2023/24 BUDGET  
OFFICE OF INSPECTOR GENERAL  
GENERAL FUND / GENERAL SERVICES DISTRICT (00111)**

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**PROPOSED BUDGET BOOK – Pages #206 - 207**

**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 from JAA, JEA, JHA, JPA, JTA, and PFPF to provide funding support to the Office of Inspector General pursuant to a Memorandum of Understanding.

**EXPENDITURES:**

1. Salaries:

- The increase of \$1,444 is mainly due to the impact of collective bargaining increases and merit increases, which were mostly offset by the reclassification of positions.

2. Employee Provided Benefits:

- The net decrease of \$30,494 is mainly due to employee election changes.

3. Internal Service Charges

- The net increase of \$27,468 is mainly due to an increase of \$29,417 in OGC legal services based on recent usage.

4. Professional and Contractual Services

- The increase of \$1,999 is due to an increase in Contractual Services to provide funding for background checks to aid investigations.

5. Other Operating Expenses:

- The net increase of \$7,428 is mainly due to an increase in Hardware – Software Maintenance & License for a data analytical software subscription added during FY 2022/23.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
NON-DEPARTMENTAL/FUND LEVEL ACTIVITIES  
EMERGENCY RESERVE (FUND 00119)**

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**PROPOSED BUDGET BOOK - Page # 51-52**

**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 for the General Fund.

The fund's actual cash balance as of June 30, 2023, is \$87,779,515, which is sufficient to meet the targeted level of 5% to 7% of the Operating Budget.

**REVENUES:**

1. Investment Pool/Interest Earnings:
  - The \$1,505,589 in investment pool earnings is based on expected investment pool earnings in FY 2023/24.
2. Transfers from Other Funds:
  - There is a proposed transfer from the General Fund/GSD Fund Balance (i.e., operating reserves) of \$8,079,560, to bring the Emergency Reserve to 6% of the General Fund/GSD Operating Budget.
3. Transfers from Fund Balance:
  - The \$93,878,347 represents the estimated cash balance at year end for FY 2022/23.

**EXPENDITURES:**

1. Cash Carryover:
  - The \$103,463,496 represents the estimated FY 2023/24 ending cash balance.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this fund.

**RECOMMENDATION:**

None.