

OFFICE OF THE COUNCIL AUDITOR

FY 2019/2020 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Aaron Bowman – Chair
LeAnna Cumber – Vice Chair
Randy DeFoor
Terrance Freeman
Tommy Hazouri
Ju’Coby Pittman
Ron Salem



Meeting #1
August 8, 2019

**COUNCIL AUDITOR’S OFFICE
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2019/20 BUDGET LEGISLATION

- 2019-281-E Property Appraiser’s 2019/20 Budget Recommendations**
Due to the timing of when the property appraiser’s budget is submitted and approved by the Florida Department of Revenue, this ordinance provides City Council input prior to submittal.
- 2019-500 Rolled Back Rate Resolution**
Informs the Property Appraiser of the “rolled back” millage rates and the proposed millage rates for notices to be sent to all property owners.
- 2019-501 Millage Levy Ordinance**
Establishes the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
- 2019-502 Millage Levy Ordinance**
Establishes the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
- 2019-503 Millage Levy Ordinance**
Establishes millage rates to be levied by the consolidated government for Urban Services District 5 (Baldwin).
- 2019-504 Budget Ordinance**
Approves the budgets for the City and its Independent Agencies.
- 2019-505 Five-Year Capital Improvement Plan (CIP)**
Adopts the five-year (2020-2024) CIP.
- 2019-506 Shands Agreement**
Authorizes the Mayor, or his designee, and Corporation Secretary to execute and deliver an agreement with Shands Jacksonville Medical Center, Inc. and the State of Florida Agency of Health Administration concerning payment to and distribution of the City’s indigent healthcare funds and to take action as may be necessary to effectuate the purpose of the ordinance.
- 2019-507 Five-Year IT System Development Program (“ITECH Projects”)**
Adopts the five-year (2020-2024) inclusive IT System Development Program (“ITECH Projects”).
- 2019-508 Adopting the Sales Tax Growth Rate**
Adopts the annual growth rate as recommended by the administration for the future pension liability surtax proceeds.
- 2019-509 Public Service Grants**
Approving the appropriation of \$2,841,196 from a designated special council contingency to provide funding for the City of Jacksonville’s contribution to the Public Service Grants Council.

(Continued on Next Page)

2019/20 BUDGET LEGISLATION

2019-510 Jacksonville Chamber of Commerce Appropriation

Approving the appropriation of \$400,000 from a designated special council contingency to provide funding for the City of Jacksonville's contribution to the Jacksonville Chamber of Commerce.

2019-512 Clara White Mission Feeding Program

Approving the appropriation of \$100,000 from a designated special council contingency to the Clara White Mission, Inc. to provide funding for HVAC repairs and improvements along with kitchen, food preparation, and distribution equipment improvements for the Feeding Program.

2019/2020 BUDGET TIMELINE OVERVIEW

2019

- January 1 This is the effective date of property valuation.
- If a home under construction is not complete on this date, it is not taxed.
 - Taxpayer must reside in home on this date to be eligible for homestead exemption.
- June 1 On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
- July 1 Property Appraiser certifies to taxing authorities the preliminary valuation totals, via the top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
- July 15 On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative budget amendments and changes to the Property Appraiser's budget.
- Ordinance Code Section 106.201 requires the Mayor to submit the annual budget proposal no later than July 15.
- August 4 Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:
- Proposed millage rate
 - Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065
 - Date, time and place of the tentative budget hearing
- August 15 Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget.
- On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
- August 24 Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
- September 10 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage.
- September 21 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

2019/2020 BUDGET TIMELINE OVERVIEW

- September 24 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.
- September 27 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.
- October 1 Fiscal year that is funded by this ad valorem tax cycle begins.
- October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.
- October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.
- October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:
- Certification of Taxable Value, Forms DR-420
 - Legislation adopting the millage and the budget
 - Entire newspaper pages for all advertisements
 - Proof of publication from the newspaper for all advertisements
 - Certification of Final Taxable Value, Forms DR-422
- November Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:
- | | |
|----------------------|----------------------|
| 4 percent - November | 3 percent - December |
| 2 percent - January | 1 percent - February |
- December Council Auditor staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.

2020

- March 31 Taxes are due without any discount or penalty.
- August Errors and Insolvencies for the 2019 tax roll are certified, including the total discounts granted. The Tax Collector sends a recapitulation (form 502) to the DOR.

When Complete

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

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
2019/20 BUDGET

		GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
2018/19 Preliminary Taxable Values		\$ 57,269,483,393	\$ 6,240,225,683	\$ 47,390,557	\$ 63,557,099,633
Operating Millage Rates		11.4419	8.1512	9.6312	
Council Approved Total Estimated Revenues at . . .	95.5%	\$ 625,784,475	\$ 48,576,388	\$ 435,889	\$ 674,796,752
<u>FY 2019/20 BUDGET</u>					
2019/20 Preliminary Taxable Values		\$ 61,759,039,085	\$ 6,641,643,208	\$ 48,729,631	\$ 68,449,411,924
Less New Construction		(1,215,684,114)	(74,815,497)	(600,090)	(1,291,099,701)
Taxable Value of Property Existing Last Year		\$ 60,543,354,971	\$ 6,566,827,711	\$ 48,129,541	\$ 67,158,312,223
Operating Millage Rate		11.4419	8.1512	9.6312	
Estimated Revenues at . . .	95.5%				
BEFORE NEW CONSTRUCTION		\$ 661,558,118	\$ 51,118,787	\$ 442,686	\$ 713,119,591
Increased Revenue on Property Existing Last Year		\$ 35,773,642	\$ 2,542,400	\$ 6,797	\$ 38,322,839
Change in budgeted Ad Valorem Revenues, as a percent.					5.68%
Estimated Revenues at . . .	95.5%				
ON NEW CONSTRUCTION		\$ 13,283,798	\$ 582,393	\$ 5,520	\$ 13,871,711
Change in budgeted Ad Valorem Revenues from new construction, as a percent.					2.06%
Total Estimated Revenues Increase		\$ 49,057,440	\$ 3,124,793	\$ 12,317	\$ 52,194,550
Change in budgeted Ad Valorem Revenues, as a percent.					7.73%
Total Proposed Estimated Revenues at	95.5%	\$ 674,841,916	\$ 51,701,180	\$ 448,205	\$ 726,991,301
Net to the General Fund GSD					
Total Proposed Estimated Revenues at	95.5%	\$ 674,841,916	\$ 51,701,180	\$ 448,205	\$ 726,991,301
Less Tax Increment Amounts at	95.0%	\$ (28,676,749)	\$ (7,679,940)	\$ -	\$ (36,356,689)
Net to the General Fund GSD		\$ 646,165,167	\$ 44,021,240	\$ 448,205	\$ 690,634,612
2019/20 ROLLED BACK RATES		10.8108	7.7216	9.4323	
2019/20 RATES AS PRESENTED ABOVE		11.4419	8.1512	9.6312	
PERCENTAGE ABOVE (BELOW) ROLLED BACK		5.84%	5.56%	2.11%	
DIFFERENCE FROM GSD MILLAGE RATE			(3.2907)	118.8%	
MINIMUM PER INTERLOCAL AGREEMENT			(3.2907)	118.8%	

**GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2018 RATES TO THE MAYOR'S PROPOSED 2019 RATE**

TAXABLE VALUE CALCULATION	2018 Tax Rates	2019 Proposed Tax Rates	Change from 2018 to 2019	
(1) Median Assessed Value	\$ 128,104	\$ 135,161	\$ 7,057	5.51%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption	\$ 103,104	\$ 110,161	\$ 7,057	6.84%
Value Not Subject to the Additional Homestead Exemption (A)	\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption	\$ 53,104	\$ 60,161	\$ 7,057	N/A
Additional Homestead Exemption	\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)	\$ 28,104	\$ 35,161	\$ 7,057	N/A
(3) (A) Plus (B) Equals Taxable Value	\$ 78,104	\$ 85,161	\$ 7,057	N/A

MILLAGE RATES

Local Government, GSD	11.4419	11.4419	0.0000	0.00%
Duval County School Board	6.2930	6.1500	(0.1430)	-2.27%
St John's Water Mgmt. District	0.2562	0.2417	(0.0145)	-5.66%
Florida Inland Navigation District	<u>0.0320</u>	<u>0.0320</u>	<u>0.0000</u>	0.00%
Total Millage	<u>18.0231</u>	<u>17.8656</u>	<u>(0.1575)</u>	<u>-0.87%</u>

AD VALOREM TAXES

Local Government, GSD	\$ 893.66	\$ 974.40	\$ 80.74	9.03%
Duval County School Board	\$ 648.83	\$ 677.49	\$ 28.66	4.42%
St John's Water Mgmt. District	\$ 20.01	\$ 20.58	\$ 0.57	2.85%
Florida Inland Navigation District	\$ 2.50	\$ 2.73	\$ 0.23	9.20%
Total Tax Bill	\$ 1,565.00	\$ 1,675.20	\$ 110.20	7.04%
Less Four Percent Discount for Payment in November	(62.60)	(67.01)	4.41	7.04%
Net Tax Bill	<u>\$1,502.40</u>	<u>\$ 1,608.19</u>	<u>\$ 105.79</u>	<u>7.04%</u>

Footnotes:

1. The *median* assessed value of single family homesteaded property is \$135,161 for the 2019 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St. John's Water Management District, and the Florida Inland Navigation District.

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

	2018/19		2019/20	
	ORIGINAL BUDGET		MAYOR'S PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY
Jacksonville Aviation Authority				
Operations	104,165,667		116,287,402	
Capital	42,242,802		46,645,974	
Total Jacksonville Aviation Authority	<u>\$ 146,408,469</u>	<u>\$ -</u>	<u>\$ 162,933,376</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications Contribution		(2,561,851)		(1,637,561)
Operations	70,619,581		72,552,184	
Capital	123,615,548		125,731,545	
Total Jacksonville Port Authority	<u>\$ 194,235,129</u>	<u>\$ (2,561,851)</u>	<u>\$ 198,283,729</u>	<u>\$ (1,637,561)</u>
Police and Fire Pension Fund	<u>\$ 13,020,513</u>	<u>\$ -</u>	<u>\$ 12,718,292</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 1,488,034</u>	<u>\$ (456,775)</u>	<u>\$ 1,639,892</u>	<u>\$ (461,884)</u>
Jacksonville Housing Finance Authority	<u>\$ 320,000</u>	<u>\$ -</u>	<u>\$ 335,181</u>	<u>\$ -</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		(1,443,605)		(1,462,795)
Local Option Gas Tax per Interlocal Agreement		(32,257,947)		(33,294,635)
Local Option Sales Tax Fund		(97,300,757)		(97,865,803)
Operations	135,290,930		142,551,942	
Capital	64,696,392		45,729,438	
Total Jacksonville Transportation Authority	<u>\$ 199,987,322</u>	<u>\$ (131,002,309)</u>	<u>\$ 188,281,380</u>	<u>\$ (132,623,233)</u>
J E A				
Electric Operations	1,286,303,790	92,941,553	1,249,528,535	93,870,968
Electric Capital	334,588,000		261,000,000	
Water & Sewer Operations	528,378,645	24,705,982	494,451,331	24,953,042
Water & Sewer Capital	248,461,000		260,000,000	
District Energy System Operations	9,256,655		9,044,699	
District Energy System Capital	5,108,000		3,830,000	
Total JEA	<u>\$ 2,412,096,090</u>		<u>\$ 2,277,854,565</u>	
Total Contribution to City General Fund		<u>\$ 117,647,535</u>		<u>\$ 118,824,010</u>
Total of City Independent Agencies	<u>\$ 2,967,555,557</u>	<u>\$ (16,373,400)</u>	<u>\$ 2,842,046,415</u>	<u>\$ (15,898,668)</u>
Contribution to Shands Jacksonville		(26,275,594)		(26,275,594)
Net General Government Contributions		<u>\$ (42,648,994)</u>		<u>\$ (42,174,262)</u>
Total of Jacksonville General Government Budget	<u>\$ 2,613,895,652</u>		<u>\$ 2,730,368,033</u>	
Total Budget, General Government and Independent Agencies	<u>\$ 5,581,451,209</u>		<u>\$ 5,572,414,448</u>	

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

CITY OF JACKSONVILLE
SUMMARY OF BUDGETS

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED
GENERAL FUND		
011 GENERAL FUND - GSD	1,211,197,888	1,264,471,645
012 MOSQUITO CONTROL - STATE 1	53,122	53,122
015 PROPERTY APPRAISER	10,803,060	11,928,096
016 CLERK OF THE COURT	4,750,713	5,312,720
017 TAX COLLECTOR	18,494,102	19,950,499
018 EMERGENCY CONTINGENCY - SEC 106.107	61,868,714	63,570,520
01A SPECIAL EVENTS	7,243,379	8,338,316
TOTAL GENERAL FUND	1,314,410,978	1,373,624,918
SPECIAL REVENUE FUNDS		
110 PLANNING, ECONOMIC DEV. & CONCUR MNGT	2,380,322	5,109,407
120 AIR POLLUTION CONTROL & MONITORING	743,696	739,712
130 SPORTS, CONVENTION & TOURISM DEV	10,419,796	9,947,583
140 TRANSPORTATION	145,472,814	157,099,553
150 GENERAL GOVERNMENT	28,129,158	30,576,764
170 EMERGENCY 9-1-1	6,670,544.00	5,558,487
180 TAX INCREMENT DISTRICTS	35,642,153	37,458,423
190 KID'S HOPE ALLIANCE	32,344,548	35,111,386
1D0 MAINTENANCE, PARKS AND RECREATION	6,621,449	6,560,187
1F0 OTHER FEDERAL, STATE & LOCAL GRANTS	-	500,000
1H0 GENERAL GOVERNMENT	1,036,719	1,015,466
1I0 BETTER JACKSONVILLE	75,808,471	76,956,241
1L0 SPECIAL ASSESSMENT	-	2,920,132
1S0 GENERAL GOVERNMENT	1,321,974	1,011,264
TOTAL SPECIAL REVENUE FUNDS	346,591,644	370,564,605
CAPITAL PROJECT FUNDS		
320 GENERAL PROJECTS	124,231,857	131,826,394
330 GRANT PROJECTS	360,000.00	-
360 BOND PROJECTS	116,695.00	2,920,132
TOTAL CAPITAL PROJECT FUNDS	124,708,552	134,746,526
ENTERPRISE FUNDS		
410 PUBLIC PARKING SYSTEM	4,931,229	4,339,427
430 MOTOR VEHICLE INSPECTION	502,876	421,138
440 SOLID WASTE DISPOSAL	90,968,080	98,044,014
460 STORMWATER SERVICES	36,849,928	45,037,120
4F0 EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY	465,508	493,239
4G0 SPORTS COMPLEX CAPITAL MAINT	8,642,764	8,221,507
4K0 CITY VENUES	89,283,477	92,603,430
TOTAL ENTERPRISE FUNDS	231,643,862	249,159,875
INTERNAL SERVICE FUNDS		
510 FLEET MANAGEMENT	95,476,315	96,218,330
520 COPY CENTER / CENTRAL MAILROOM	2,631,067	2,882,189
530 INFORMATION TECHNOLOGIES	67,954,141	82,142,723
550 OFFICE OF GENERAL COUNSEL	12,118,298	12,925,298
560 SELF INSURANCE	44,353,968	44,695,321
570 GROUP HEALTH	100,767,209	107,163,852
580 INSURED PROGRAMS	8,932,139	9,334,141
590 DEBT MANAGEMENT FUNDS	184,636,934	181,619,094
5A0 PUBLIC WORKS	50,466,878	46,997,690
TOTAL INTERNAL SERVICE FUNDS	567,336,949	583,978,638
TRUST AND AGENCY FUNDS		
610 GENERAL EMPLOYEES PENSION TRUST	16,436,360	16,620,528
640 EXPENDABLE TRUST FUND	1,144,175	1,109,594
650 NON-EXPENDABLE TRUST FUND	-	63,349
TOTAL TRUST AND AGENCY FUNDS	17,580,535	17,793,471
COMPONENT UNITS		
750 ECONOMIC DEVELOPMENT	2,500,000	500,000
TOTAL COMPONENT UNITS	2,500,000	500,000
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	2,604,772,520	2,730,368,033

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED	CHANGE
GENERAL FUND				
011 GENERAL FUND - GSD	6,160	6,238		78
015 PROPERTY APPRAISER	115	114		(1)
016 CLERK OF THE COURT	35	36		1
017 TAX COLLECTOR	228	231		3
01A SPECIAL EVENTS	14	14		0
TOTAL GENERAL FUND	6,552	6,633		81
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	5	5		0
132 TDC - SEC 111.600 FS 125.104	2	2		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	163	163		0
15F TREE PROTECTION FUND - SEC 111.760	1	1		0
15V TEEN COURT PROGRAMS TRUST - SEC 111.375	5	5		0
15W LIBRARY CONF FACILITY TRUST-SEC 111.830	3	3		0
171 9-1-1 EMERGENCY USER FEE - SEC 111.320	5	5		0
191 KIDS HOPE ALLIANCE	39	41		2
1D1 HUGUENOT PARK - SEC 111.125	10	10		0
1D2 KATHRYN A. HANNA PARK - SEC 111.125	16	17		1
1DA CECIL FIELD COMMERCE CENTER	6	6		0
1H2 SPAY & NEUTER REBATE TRUST SEC 111.450	1	1		0
1S1 COURT COSTS \$65 FEE FS: 939.185	10	9		(1)
TOTAL SPECIAL REVENUE FUNDS	277	279		2
ENTERPRISE FUNDS				
412 PUBLIC PARKING	36	36		0
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	6		(1)
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	53	53		0
TOTAL ENTERPRISE FUNDS	212	211		(1)
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	108	108		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	5	5		0
531 ITD OPERATIONS	121	121		0
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	69	73		4
561 SELF INSURANCE	22	23		1
571 GROUP HEALTH	9	9		0
581 INSURED PROGRAMS	7	7		0
5A1 PUBLIC BUILDING ALLOCATIONS	61	62		1
TOTAL INTERNAL SERVICE FUNDS	415	421		6
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	5	5		0
TOTAL TRUST AND AGENCY FUNDS	5	5		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,461	7,549		88

**Council Auditor's Office
Mayor's FY 2019/20 Proposed Budget
Overall Employee Cap Reconciliation**

FY 2018/2019 Council Approved Employee Cap (City-Wide)	7,461 *
Net Change in Positions during FY 2018/2019	-
Sub-total FY 2018/2019	7,461
Positions Added in Mayor's Proposed FY 2019/2020 Budget	91 **
Positions Eliminated in Mayor's Proposed FY 2019/2020 Budget	(3) ***
Proposed FY 2019/2020 Employee Cap (City-Wide)	7,549

Notes:

* The FY 2018/2019 Council Approved Employee Cap (City-Wide) has been intentionally understated by ten (10) positions for comparison purposes due to the removal of the Air Pollution EPA Grant Subfund (127) from the budget process. (This grant is now included on the grant schedule (B1b) in the proposed Budget Ordinance.)

** The positions being added in the proposed budget for FY 2019/2020 are:

- Sixty-nine (69) in Fire and Rescue (General Fund/GSD), in which forty-eight (48) are funded for 9 months and twenty-one (21) are funded for the whole year.
- Five (5) positions in the Sheriff's Office (General Fund/GSD).
- Four (4) positions in Finance and Administration (General Fund/GSD).
- Four (4) positions in the Office of General Counsel (Non-General Fund/GSD).
- Three (3) positions in the Tax Collector's Office (Non-General Fund/GSD).
- Two (2) positions in the Kids Hope Alliance transferring in from grant funding (Non-General Fund/GSD).
- One (1) position in the Downtown Investment Authority (General Fund/GSD).
- One (1) position in Clerk of the Court (Non-General Fund/GSD).
- One (1) position at Hanna Park (Non-General Fund/GSD).
- One (1) position in Self Insurance (Non-General Fund/GSD).

***The positions being eliminated in the proposed budget for FY 2019/2020 are:

- One (1) position in the Mayor's Office (General Fund/GSD).
- One (1) position in the Property Appraiser's Office (Non-General Fund/GSD).
- One (1) position in Motor Vehicle Inspection (Non-General Fund/GSD).

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND - GENERAL SERVICES DISTRICT
EMPLOYEE CAPS BY DEPARTMENT

	FY 18-19 Council Approved	FY 19-20 Mayor's Proposed	FY 19/20 Council Approved	Change From FY 18/19
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	5	5		0
CITY COUNCIL	84	84		0
COURTS	2	3		1
DOWNTOWN INVESTMENT AUTHORITY	7	8		1
EMPLOYEE SERVICES	42	42		0
FINANCE AND ADMINISTRATION	105	109		4
FIRE AND RESCUE	1,434	1,503		69
HUMAN RIGHTS COMMISSION	7	7		0
MAYOR'S OFFICE	28	27		(1)
MEDICAL EXAMINER	31	31		0
MILITARY AFFAIRS AND VETERANS	14	14		0
NEIGHBORHOODS	210	210		0
OFFICE OF ECONOMIC DEVELOPMENT	12	13		1
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF INSPECTOR GENERAL	9	9		0
OFFICE OF THE SHERIFF	3,230	3,235		5
PARKS, RECREATION & COMMUNITY SVCS**	264	263		(1)
PLANNING AND DEVELOPMENT	32	32		0
PUBLIC LIBRARIES	310	310		0
PUBLIC WORKS	301	300		(1)
SUPERVISOR OF ELECTIONS	31	31		0
TOTAL FULL TIME EMPLOYEE POSITIONS	6,160	6,238		78
GENERAL FUND - GENERAL SERVICES DISTRICT	6,160	6,238		78

Overall Explanation:

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

Courts: One (1) position was transferred in from the Court Costs \$65 Special Revenue Subfund (1S1).

Downtown Investment Authority: The proposed budget includes adding one (1) position.

Finance and Administration: The proposed budget includes adding four (4) positions.

Fire and Rescue: The proposed budget includes adding sixty-nine (69) new positions, in which forty-eight (48) are funded for 9 months and twenty-one (21) are funded for the entire year.

Mayor's Office: One (1) position is proposed to be eliminated.

Office of Economic Development: One (1) position was transferred in from the Parks, Recreation, and Community Services Department per 2019-395-E.

Office of the Sheriff: The proposed budget includes adding five (5) positions.

Parks, Recreation, and Community Services: One (1) position was transferred to the Office of Economic Development per 2019-395-E.

Public Works: One (1) position is proposed to be transferred to the Public Building Allocations Subfund (5A1).

**Per Ordinance 2019-395-E, the Office of Sports and Entertainment was moved to a Division under the Parks, Recreation, and Community Services Department. Five (5) positions were added to the Parks, Recreation, and Community Services Department as a result of the Ordinance. These positions are included in the FY 18-19 Council Approved Cap number notated above for this Department for comparison purposes.

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2019/20 BUDGET**

	2018/2019 Council Approved	2019/2020 Mayor's Proposed	\$ Change	% Change
(A) SALARIES	\$ 419,080,515	\$ 464,857,028	\$ 45,776,513	10.92%
(B) EMPLOYER PROVIDED BENEFITS	\$ 239,825,737	\$ 258,644,837	\$ 18,819,100	7.85%
(C) SALARIES/ BENEFITS LAPSES	\$ (6,761,199)	\$ (8,223,367)	\$ (1,462,168)	21.63%
TOTAL PERSONNEL	<u>\$ 652,145,053</u>	<u>\$ 715,278,498</u>	<u>\$ 63,133,445</u>	9.68%

(A) Overall, salary expenses within the General Fund-GSD increased by \$45,776,513, or 10.92%. Regular salaries increased by \$30,405,955, overtime salaries increased by \$11,370,648, special pay (pensionable) increased by \$1,986,693, and leave sellback increased by \$1,535,806.

Regular salaries are increasing by \$30,405,955, primarily due to increases of \$15,347,356 in the Office of the Sheriff and \$11,253,450 in Fire and Rescue. The increase in the Office of the Sheriff is mainly due to planned general wage increases included in their approved collective bargaining agreements. The increase in Fire and Rescue is mainly due to general wage increases from collective bargaining and the proposed addition of sixty-nine (69) positions, of which twenty-one (21) are fully funded and forty-eight (48) are funded for three quarters of the year. A portion of the increase in Fire and Rescue is due to including full funding in FY 19/20 for positions that were partially funded in the FY 18/19 budget, general employee turnover and step raises. The remainder of the increase in regular salaries is mainly due to general wage increases from collective bargaining throughout the other departments.

Overtime salaries are increasing by \$11,370,648, primarily due to increases of \$9,976,827 in the Office of the Sheriff and \$1,185,390 for the Fire and Rescue Department. The Office of the Sheriff's increase includes \$7,492,028 for "guardians" in accordance with the Marjory Stoneman Douglas High School Public Safety Act, with the rest being due to general wage increases. The increase for the Fire and Rescue Department is due to planned general wage increases included in their approved collective bargaining agreements and to bring the budget in line with current actuals.

The increase of \$1,986,693 in special pay (pensionable) is primarily attributable to an increase of \$1,974,950 for Fire and Rescue. This is based on changes in their collective bargaining agreements, including new special pay for certificates and education.

Leave sell back is increasing by \$1,535,806, primarily due to increases of \$1,129,929 for the Office of the Sheriff and \$471,228 for the Fire and Rescue Department. These amounts are based on estimates provided by Employee Services.

(B) Overall, employer provided benefits is increasing by \$18,819,100, or 7.85%. In total, defined benefit plan contributions are increasing by \$12,334,764, while defined contribution plan contributions are increasing by \$4,514,649. Additional increases include \$636,416 in group hospitalization and \$547,014 in Medicare taxes.

The City's pension contribution for the Police & Fire and Corrections Officers' defined benefit plans are increasing from last year, while the General Employee is decreasing. Note that the increase in the budgeted Police & Fire Pension contribution is mainly due to a decrease in the use of the City's reserve account within the Police and Fire Pension Fund. The amount used decreased from \$24,736,292 in FY 18/19 to \$17,000,000 in FY 19/20. The defined contribution plan contributions are increasing based on expected increased participation resulting from employee turnover and new positions, due to the closure of the defined benefit plans to new employees, effective October 1, 2017.

Pension Plan	FY 2018/19		FY 2019/20	
	Rate	Amount	Rate	Amount
General Employees' Pension Plan - DB	n/a	\$ 18,533,674	n/a	\$ 17,530,631
Corrections Officers' Pension Plan - DB	n/a	\$ 14,456,757	n/a	\$ 15,042,623
Police & Fire Pension Plan - DB	n/a	\$ 110,320,502	n/a	\$ 123,072,443
General Employees' Pension Plan - DC	12.00%	\$ 4,972,233	12.00%	\$ 6,168,309
Public Safety Pension Plan - DC	25.00%	\$ 7,378,106	25.00%	\$ 10,696,679

The increase in group hospitalization is primarily due to an increase in Fire and Rescue of \$633,559 resulting from the proposed new employees, while the increase in Medicare tax is primarily due to the general salary increases per the collective bargaining agreements.

(C) The increase in the salaries and benefits lapse is due to the increases in Salary and Benefit costs mentioned above and an adjustment to the lapse in the Office of the Sheriff for FY 19/20.

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2019/20 BUDGET
SALARY AND BENEFITS LAPSE SCHEDULE**

<u>SF</u>	<u>Department</u>	<u>FY 18/19 Council Approved</u>	<u>FY 19/20 Proposed</u>	<u>Change</u>
GSD Salary and Benefits Lapse				
011	Non-Departmental ¹	(3,186,789)	(3,469,259)	(282,470)
011	Office of the Sheriff ²	(3,574,410)	(4,754,108)	(1,179,698)
Total General Fund/GSD		(6,761,199)	(8,223,367)	(1,462,168)
Salary and Benefits Lapse by Non-GSD Subfund				
015	Property Appraiser	(133,298)	(134,119)	(821)
016	Clerk of the Court	(54,607)	(33,576)	21,031
017	Tax Collector	(274,397)	(262,763)	11,634
01A	Special Events	(12,198)	(11,260)	938
159	Building Inspection	(161,330)	(167,763)	(6,433)
15V	Teen Court Programs Trust	(10,094)	(4,426)	5,668
191	Jacksonville Children's Commission	(67,015)	(82,205)	(15,190)
1D1	Huguenot Park	(8,359)	(836)	7,523
1D2	Kathryn A. Hanna Park	(17,642)	(8,525)	9,117
1DA	Cecil Field Commerce Center	(5,525)	(4,165)	1,360
412	Public Parking	(35,876)	(31,846)	4,030
431	Motor Vehicle Inspection	(15,070)	(10,252)	4,818
441	Solid Waste Disposal	(167,417)	(133,122)	34,295
511	Fleet Management - Operations	(236,003)	(272,816)	(36,813)
531	ITD Operations	(321,862)	(210,384)	111,478
534	Radio Communications	(11,592)	(8,548)	3,044
551	Office of General Counsel	(262,177)	(240,472)	21,705
561	Self Insurance	(22,560)	(21,711)	849
571	Group Health	(16,090)	(7,210)	8,880
581	Insured Programs	(8,215)	(3,106)	5,109
5A1	Public Building Allocations	(49,622)	(56,671)	(7,049)
Total Lapse for Other Sub-funds		(1,890,949)	(1,705,776)	185,173
Total Budgeted Lapse		(8,652,148)	(9,929,143)	(1,276,995)

Overall Comment - The lapse calculations do not include the defined benefit pension amounts since these are budgeted at the actuarial dollar amount. Most lapses are increasing due to scheduled salary increases and more employee participation in the defined contribution plan.

¹Non-Departmental GSD Lapse

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

²Office of the Sheriff Lapse

The Sheriff's Office has its own lapse due to the fact its budget makes up such a large portion of the overall General Fund/GSD budget. The FY 2019/20 lapse amount of \$4,754,108 is mainly based on the lapse model (\$3,993,087) and partially as an offset of positions that will be allocated to a grant (\$761,021).

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF REVENUES

	FN	FY 18/19 COUNCIL APPROVED	FY 19/20 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
NON-DEPARTMENTAL REVENUES*					
AD VALOREM TAXES	A	\$ 674,796,752	\$ 726,991,301	\$ 52,194,549	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(32,812,851)	(36,356,689)	(3,543,838)	
NET AD VALOREM TAXES		\$ 641,983,901	\$ 690,634,612	\$ 48,650,711	
COMMUNICATIONS SERVICES TAX	B	31,715,776	28,942,751	(2,773,025)	
CONTRIBUTIONS FROM OTHER FUNDS	C	9,127,690	12,711,604	3,583,914	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	D	117,647,535	118,824,010	1,176,475	
DISPOSITION OF FIXED ASSETS		100,000	100,000	-	
FEDERAL GRANTS	E	252,018	150,585	(101,433)	1
FEDERAL PAYMENTS IN LIEU OF TAXES		24,500	22,500	(2,000)	
FRANCHISE FEES	F	40,908,230	40,853,239	(54,991)	
INTEREST, INCL PROFITS ON INVESTMENTS	G	2,613,749	4,831,434	2,217,685	
LOCAL BUSINESS TAX	H	7,025,691	7,442,594	416,903	
NON OPERATING SOURCES	I	10,796,900	8,496,148	(2,300,752)	
OTHER CHARGES FOR SERVICES	J	14,123,777	12,269,346	(1,854,431)	
OTHER FINES AND/OR FORFEITS	K	772,470	872,368	99,898	
OTHER MISCELLANEOUS REVENUE	L	5,582,050	2,681,792	(2,900,258)	2
RENTS AND ROYALTIES	M	100,000	-	(100,000)	
SALES AND USE TAXES		1,276,571	1,225,442	(51,129)	
STATE SHARED REVENUES	N	177,033,092	181,808,809	4,775,717	
UTILITY SERVICE TAXES		93,835,091	92,370,886	(1,464,205)	
VIOLATIONS OF LOCAL ORDINANCES		200	200	-	
TOTAL NON-DEPARTMENTAL REVENUES		\$ 1,154,919,241	\$ 1,204,238,320	\$ 49,319,079	
DEPARTMENTAL REVENUES**					
ADVISORY BOARDS AND COMMISSIONS		\$ 242,500	\$ 121,100	\$ (121,400)	
CITY COUNCIL		356,400	417,505	61,105	
COURTS		-	433,333	433,333	
DOWNTOWN INVESTMENT AUTHORITY		40,600	51,300	10,700	
EMPLOYEE SERVICES		1,500	1,500	-	
FINANCE AND ADMINISTRATION		90,982	83,064	(7,918)	
FIRE AND RESCUE		32,524,096	30,508,617	(2,015,479)	
HUMAN RIGHTS COMMISSION		39,250	39,100	(150)	
MAYOR'S OFFICE		72,606	-	(72,606)	
MEDICAL EXAMINER		1,784,378	1,920,080	135,702	
MILITARY AFFAIRS AND VETERANS		150	50	(100)	
NEIGHBORHOODS		1,824,545	1,872,760	48,215	
OFFICE OF ECONOMIC DEVELOPMENT		120	120	-	
OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT		22,000	22,000	-	
OFFICE OF INSPECTOR GENERAL		115,000	115,000	-	
OFFICE OF THE SHERIFF		11,282,598	16,255,075	4,972,477	
PARKS, RECREATION & COMMUNITY SERVICES		807,433	881,175	73,742	
PLANNING AND DEVELOPMENT		1,164,997	1,358,271	193,274	
PUBLIC LIBRARIES		276,025	301,500	25,475	
PUBLIC WORKS		5,633,466	5,836,775	203,309	
SUPERVISOR OF ELECTIONS		1	15,000	14,999	
TOTAL DEPARTMENTAL REVENUES		\$ 56,278,647	\$ 60,233,325	\$ 3,954,678	
		\$ 1,211,197,888	\$ 1,264,471,645	\$ 53,273,757	

* These items will not be discussed again.

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

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)					
VARIOUS REVENUE DETAIL					
		FY 18/19 COUNCIL APPROVED	FY 19/20 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
CONTRIBUTIONS FROM OTHER FUNDS					
TRANSFER FR DOWNTOWN N. CRA (SF 18A, OLD 181&183)	O	205,095	2,500	(202,595)	
TRANSFER FR DOWNTOWN S. CRA (SF 18B, OLD 182)	P	425,608	2,500	(423,108)	
TRANSFER FR JIA AREA REDEV CRA (SF 18C, OLD 185)		2,500	2,500	-	
TRANSFER FR KING/SOUTEL CROSS CRA (SF 18D, OLD 186)		2,500	2,500	-	
TRANSFER FR ARLINGTON AREA CRA (SF 18E, OLD 187)		2,500	2,500	-	
TRANSFER FR COMMUNITY DEV (SF 1A1)	Q	128,404	128,404	-	
TRANSFER FR HANNA PARK (SF 1D2)	R	-	82,037	82,037	
TRANSFER FR SOLID WASTE-PR YR LOAN REPAY (SF 441)	S	3,058,842	8,788,421	5,729,579	
TRANSFER FR STORMWATER-PR YR LOAN REPAY (SF 461)	T	2,324,997	478,900	(1,846,097)	
TRANSFER FR PUBLIC BUILDINGS (SF 5A1)	U	2,977,244	3,221,342	244,098	
TOTAL CONTRIBUTIONS FROM OTHER FUNDS		\$ 9,127,690	\$ 12,711,604	\$ 3,583,914	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
CONTRIBUTION FROM JEA ELECTRIC		\$ 92,941,553	\$ 93,870,968	\$ 929,415	
CONTRIBUTION FROM JEA WATER & SEWER		24,705,982	24,953,042	247,060	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	V	\$ 117,647,535	\$ 118,824,010	\$ 1,176,475	
STATE SHARED REVENUE DETAIL					
1/2 CENT SALES TAX		\$ 102,512,110	\$ 104,438,303	\$ 1,926,193	
ALCOHOLIC BEVERAGE LICENSE		768,453	806,315	37,862	
GASOLINE TAXES 7TH CENT		4,195,658	4,211,402	15,744	
INSURANCE AGENTS LICENSES		117,865	200,161	82,296	
MOBILE HOME LICENSES		205,740	222,280	16,540	
MOTOR FUEL USE TAX-COUNTY		9,028	12,000	2,972	
REV SHARED-1/17 CIGARETTE TAX		349,945	329,670	(20,275)	
REV SHARED-8TH CENT GAS TAX		7,679,360	7,844,498	165,138	
REV SHARED-COUNTY SALES		25,348,043	26,416,152	1,068,109	
REV SHARED-MUNICIPAL SALES		25,219,118	26,566,758	1,347,640	
SPECIAL FUEL & MOTOR FUEL USE TAX		2,548	3,756	1,208	
REV SHARED-POPULATION(6.24) FS248.23(2)		5,841,763	5,942,121	100,358	
SURPLUS GAS TAX		4,783,461	4,815,393	31,932	
TOTAL STATE SHARED REVENUE		\$ 177,033,092	\$ 181,808,809	\$ 4,775,717	

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)
REVENUE FOOTNOTES AND RECOMMENDATIONS**

FOOTNOTES:	
A.	The Mayor's proposed budget includes the proposed rates of 11.4419 mills for the General Fund/General Services District (GSD), 8.1512 for the Beaches and 9.6312 for Baldwin and are the same rates levied in the current fiscal year. These rates will generate an estimated \$726,991,301 in Ad Valorem Taxes and are in accordance with the interlocal agreements.
B.	This represents the local portion of the Communication Service Tax, which is imposed on each sale of communication services within the City's jurisdiction (General Fund/GSD). The proposed amount of \$28,942,751 is in line with recent trends. This revenue has been gradually dropping for the past several years and is expected to continue.
C.	A breakdown of Contributions from Other Funds can be seen on the Various Revenue Detail page.
D.	A breakdown of Contributions from Other Local Units can be seen on the Various Revenue Detail page.
E.	This represents an interest rebate on Build America Bonds (BABs) from the American Recovery and Reinvestment Act received from the United States Treasury. The decrease is primarily due to a reduction in principal outstanding. See Recommendation #1 below.
F.	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric, and gas.
G.	The Mayor's proposed budget of approximately \$4.8 million uses the Treasury Division's projected interest rate of 2.12% for FY 2019/20, which is an increase from the 1.51% rate used in FY 2018/19. This is based on recent returns and also reflects a higher average cash balance due to pension reform reserves in the General Fund/GSD. While the City has realized more than the \$4.8 million in the General Fund/GSD as of June 30, 2019, the proposed budget is reasonable, given the potential for a rate change by the Federal Reserve.
H.	The Local Business Taxes are those fees paid by businesses that are located in Duval County. The increase is based on year-to-date and historical revenue.
I.	This represents a transfer from fund balance. The proposed amount includes funding for several one-time enhancements, including: <ul style="list-style-type: none"> • \$3,208,316 within the Office of the Sheriff for a new records management system and the replacement of end-of-life IT infrastructure equipment, both of which will ensure compliance requirements are met. • \$1,240,000 within the Fire and Rescue Department which will be used to purchase new and replacement equipment for various stations and outfit three (3) new rescue units (#s 11,12 and 14). • \$164,450 for the Value Adjustment Board, which will be used to purchase a new records management system. • \$60,220 to purchase laptops and various computer equipment for the Public Defender. • \$25,000 within the State Attorney's Office for the purchase of audio/video equipment. • \$17,300 to purchase computer tablets for the Courts. Of the remaining amount, \$2.1 million will be transferred out to Stormwater Services (S/F 461) for Stormwater CIP projects because the Stormwater Services revenue is not sufficient to cover operations and capital requirements and \$1.6 will be transferred out to Vehicle Replacement (S/F 513) to avoid borrowing for vehicles.
J.	Other Charges for Services represents the indirect cost recovery, which is an allocated charge to non-general funds for administrative services and overhead costs used by various activities throughout the City. The decrease is due to depreciation on buildings being excluded from the study.
K.	The City receives 50.8% of Civil Traffic Citations, of which 70% go to the General Fund/GSD and 30% go to the Police and Fire Pension Fund.
L.	Other Miscellaneous Revenue consists primarily of fees received for the inmate pay-telephone system and payphones residing on City property, a payment in lieu of taxes by Florida Power and Light (FPL), the Hyatt (formerly Adam's Mark) hotel 1% surcharge, indirect costs recovered from grant subfunds, and miscellaneous services and charges. The decrease is primarily due to a reduction in the payment from FPL as a result of decommissioning the St. Johns River Power Park in FY 2018/19. See Recommendation #2 below.
M.	Rents and Royalties represented the annual rent payment from the Jacksonville Landing lease which was terminated in FY 2018/19.
N.	A breakdown of State-Shared Revenues can be seen on the Various Revenue Detail Page.
O.	In FY 2018/19 there was a repayment of a loan from the Northbank Community Redevelopment Agency (CRA) of \$200,095.
P.	The annual contribution from the Southside CRA (S/F 18B) for administrative costs per Code Sec. 111.640(c) will be performed as a supervision allocation in FY 2019/20, which will be discussed during the Downtown Investment Authority's budget.
Q.	This represents a transfer of grant funding from the Community Development Block Grant (S/F 1A1) to the General Fund/GSD to partially offset the costs of the Independent Living Program, which is part of the Parks, Recreation and Community Services Department within the General Fund/GSD.
R.	This is the remaining payback of a loan from the General Fund/GSD to Hanna Park (S/F 1D2) during FY 2018/19 in the amount of \$846,320, of which \$764,283 was paid back pursuant to 2019-173-E.

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)
REVENUE FOOTNOTES AND RECOMMENDATIONS**

S.	<p>This is made up of two different paybacks. The first is the repayment of the operating loans outstanding related to previous loans from the General Fund/GSD. The amount of \$8,597,621, is made up of \$3,058,842 related to an operational loan for FY 2017/18 and \$5,538,779 FY 2018/19. (Note that the operational loan related to FY 2019/20 is \$4,162,443, which will bring the total loan amount to \$12,760,064.)</p> <p>The second transfer is for \$190,800, which represents the first repayment of a General Fund/GSD loan that totals \$9 million, pursuant to 2018-458-E. The FY 2019/20 payment is interest only.</p>
T.	This is the repayment of the operating loan outstanding related to a previous loan from the General Fund/GSD. There is not a loan, but only a subsidy proposed to Stormwater Services (S/F 461) in FY 2019/20 of \$2,895,775.
U.	This represents a transfer from Public Buildings (S/F 5A1) to pay the debt service costs of the Ed Ball and the Haverty's buildings, which must be paid from the General Fund/GSD since that is where the assets are recorded.
V.	The budgeted contribution from JEA Electric and Water & Sewer reflects the revised calculation for the annual contribution to the City pursuant to Ordinance 2015-764-E, which is based on a percentage of JEA's sales with a guaranteed minimum. The amount included in the budget represents the minimum contribution.

RECOMMENDATIONS:	
1.	We recommend that the Federal Grants revenue be increased by \$34,507 to \$185,092. This amount is based on amortization schedules provided by Treasury. This will have a positive impact of \$34,507 to Special Council Contingency.
2.	We recommend reducing the payment in lieu of taxes from FPL by \$1,937 to \$336,876. This amount takes in to account the approved School Board millage of 6.15 mills, which was approved on July 23rd.

The net effect of these recommendations results in a positive impact of \$32,570 to Special Council Contingency.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF EXPENDITURES**

	FY 18-19 MAYOR'S PROPOSED	FY 19-20 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	CHANGE (%)
DEPARTMENTAL EXPENSES*				
ADVISORY BOARDS & COMMISSIONS	504,791	535,886	31,095	6.16%
CITY COUNCIL	11,044,353	11,818,338	773,985	7.01%
COURTS	3,680,911	4,378,675	697,764	18.96%
DOWNTOWN INVESTMENT AUTHORITY	1,670,204	1,258,055	(412,149)	-24.68%
EMPLOYEE SERVICES	10,812,967	11,352,502	539,535	4.99%
FINANCE AND ADMINISTRATION	13,068,725	13,652,843	584,118	4.47%
FIRE AND RESCUE	234,254,649	263,884,617	29,629,968	12.65%
HUMAN RIGHTS COMMISSION	958,554	787,303	(171,251)	-17.87%
MAYOR'S OFFICE	4,281,812	4,329,700	47,888	1.12%
MEDICAL EXAMINER	5,199,054	5,387,461	188,407	3.62%
MILITARY AFFAIRS AND VETERANS	1,277,916	1,319,415	41,499	3.25%
NEIGHBORHOODS	21,632,957	22,309,743	676,786	3.13%
OFFICE OF ECONOMIC DEVELOPMENT	1,682,776	1,782,413	99,637	5.92%
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	373,072	415,505	42,433	11.37%
OFFICE OF GENERAL COUNSEL	2,912,542	169,843	(2,742,699)	-94.17%
OFFICE OF INSPECTOR GENERAL	992,604	1,049,683	57,079	5.75%
OFFICE OF THE SHERIFF	439,129,748	481,594,597	42,464,849	9.67%
PARKS, RECREATION & COMMUNITY SVCS	47,503,978	48,945,827	1,441,849	3.04%
PLANNING AND DEVELOPMENT	4,499,838	4,037,047	(462,791)	-10.28%
PUBLIC DEFENDER	2,183,686	2,420,643	236,957	10.85%
PUBLIC HEALTH	1,016,806	1,146,142	129,336	12.72%
PUBLIC LIBRARIES	35,707,594	35,339,434	(368,160)	-1.03%
PUBLIC WORKS	47,423,945	48,311,646	887,701	1.87%
STATE ATTORNEY	1,735,658	1,998,414	262,756	15.14%
SUPERVISOR OF ELECTIONS	8,989,075	8,463,744	(525,331)	-5.84%
TOTAL DEPARTMENTAL EXPENSES	902,538,215	976,689,476	74,151,261	8.22%
NON-DEPARTMENTAL EXPENSES**				
CITYWIDE ACTIVITIES	108,663,268	107,514,990	(1,148,278)	-1.06%
CONTINGENCIES	20,933,719	9,071,091	(11,862,628)	-56.67%
DEBT FEES - BOND RELATED	59,175	59,175	-	0.00%
DEBT SERVICE TRANSFERS - FISCAL AGENT	263,951	263,051	(900)	-0.34%
DEBT SERVICE TRANSFERS - INTEREST	19,294,574	18,452,079	(842,495)	-4.37%
DEBT SERVICE TRANSFERS - PRINCIPAL	31,183,986	29,291,334	(1,892,652)	-6.07%
INTER-LOCAL AGREEMENTS	2,477,962	2,517,812	39,850	1.61%
SUBFUND LEVEL ACTIVITIES	4,228,347	2,263,519	(1,964,828)	-46.47%
TRANSFER OUT TO OTHER FUNDS	121,554,691	118,349,118	(3,205,573)	-2.64%
TOTAL NON-DEPARTMENTAL EXPENSES	308,659,673	287,782,169	(20,877,504)	-6.76%
TOTAL GENERAL FUND - GSD EXPENSES	1,211,197,888	1,264,471,645	53,273,757	4.40%

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

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

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 18-19 MAYOR'S PROPOSED	FY 19-20 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
CITYWIDE ACTIVITIES					
* 415 LIMIT PENSION COST	55,341	42,055	(13,286)	-24.01%	1
AGAPE COMMUNITY HEALTH CENTER	150,000	150,000	-	0.00%	
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	
* ALLOCATIONS - VACANT BUILDINGS	463,904	-	(463,904)	-100.00%	2
* ANNUAL INDEPENDENT AUDIT	320,000	337,500	17,500	5.47%	
ART IN PUBLIC PLACES	4,197	7,977	3,780	90.06%	3
BUSINESS IMPROVEMENT DISTRICT-DOWNTOWN VISION	456,775	461,884	5,109	1.12%	4
CIP DEBT SERVICE REPAYMENT	36,110,304	34,518,492	(1,591,812)	-4.41%	5
CONSTITUTIONAL GAS TAX TO FISCAL AGENT	4,783,461	4,815,393	31,932	0.67%	6
DEBT SERVICE - ED BALL BUILDING	1,293,725	1,457,524	163,799	12.66%	
DEBT SERVICE - HAVERTY BUILDING	1,683,519	1,763,818	80,299	4.77%	
ECONOMIC DEVELOPMENT TRAINING GRANT - GE	200,000	-	(200,000)	-100.00%	7
* ECONOMIC GRANT PROGRAM	5,315,000	5,121,000	(194,000)	-3.65%	8
* FILING FEE LOCAL ORD. - PUBLIC DEFENDER F.S. 27.54	18,000	14,000	(4,000)	-22.22%	9
* FILING FEE LOCAL ORD. - STATE ATTORNEY F.S. 27.34	52,000	52,000	-	0.00%	10
* FLORIDA / FLORIDA STATE BASEBALL	-	25,000	25,000	NA	11
FLORIDA RECOVERY SCHOOL	100,000	100,000	-	0.00%	
* GREATER AGRICULTURAL FAIR	-	80,000	80,000	NA	12
GROUNDWORK JACKSONVILLE	50,000	50,000	-	0.00%	
* JACKSONVILLE LANDING	242,626	60,488	(182,138)	-75.07%	13
* JUVENILE JUSTICE	3,750,656	3,194,758	(555,898)	-14.82%	14
* LICENSE AGREEMENTS AND FEES	19,863	20,802	939	4.73%	
* LOBBYIST FEES	150,000	150,000	-	0.00%	
* MANATEE PROTECTION PLAN STUDY	-	90,000	90,000	NA	15
* MANATEE STUDY	90,000	90,000	-	0.00%	
* MAYORAL TRANSITIONAL GOVT: 20.110G	75,000	-	(75,000)	-100.00%	
* MEDICAID PROGRAM F.S. 409.915	15,885,000	16,453,000	568,000	3.58%	16
* MUNICIPAL DUES & AFFILIATION	14,942	14,960	18	0.12%	17
* MUNICIPAL DUES/AFFILIATION SEC 10.109	201,834	172,318	(29,516)	-14.62%	17
* NORTH FLORIDA TPO (TRANSPORTATION PLANNING ORG.)	234,203	238,215	4,012	1.71%	18
NEW TOWN SUCCESS ZONE	161,300	161,300	-	0.00%	
* NON DEPARTMENTAL INTERNAL SERVICE ALLOCATIONS	702,570	694,188	(8,382)	-1.19%	19
* NORTHEAST FL REGIONAL COUNCIL (NEFRC)	384,093	390,673	6,580	1.71%	20
OPERATION NEW HOPE	400,000	400,000	-	0.00%	
OPIOID EPIDEMIC PROGRAM	240,000	1,191,423	951,423	396.43%	21
PRISONERS OF CHRIST	400,000	400,000	-	0.00%	
PSG - CULTURAL COUNCIL	2,846,580	3,048,965	202,385	7.11%	22
* PUBLIC SAFETY DC PLAN ADMINISTRATION	1	1	-	0.00%	
* QUALIFIED TARGET INDUSTRIES GRANTS	850,900	628,975	(221,925)	-26.08%	23
* REFUND - TAXES OVERPAID/ERROR/CONTROVERSY	2,000	10,000	8,000	400.00%	
* SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	-	0.00%	24
* SMG - TAXSLAYER BOWL AMENDMT#3	839,970	846,029	6,059	0.72%	25
STORMWATER 501C3/LOW INCOME SUBSIDY	1,570,182	1,578,312	8,130	0.52%	26
* SUBSIDIZED PENSION FUNDS	17,239	5,856	(11,383)	-66.03%	27
SULZBACHER CENTER	120,000	270,000	150,000	125.00%	28
* TAX DEED PURCHASES	300,000	300,000	-	0.00%	29
UNITED WAY 211	150,000	150,000	-	0.00%	
* VACANCY POOL FTES - ADMINISTRATION	-	1	1	NA	30
* ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
TOTAL CITYWIDE ACTIVITIES	108,663,268	107,514,990	(1,148,278)	-1.06%	

* - Will not be discussed again during Budget Hearings.

** - Will be discussed during debt overview.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 18-19 MAYOR'S PROPOSED	FY 19-20 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
CONTINGENCIES					
* CONTINGENCY - COLL. BARGAINING REOPENER	2,000,000	-	(2,000,000)	-100.00%	31
CONTINUATION GRANT MATCH(B1-B)	1,770,641	3,869,895	2,099,254	118.56%	32
* EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	-	0.00%	
* EXECUTIVE OP CONTINGENCY - MAYOR	100,000	100,000	-	0.00%	
F.I.N.D GRANT MATCH	1,736,000	1,410,000	(326,000)	-18.78%	33
FEDERAL MATCHING GRANT	250,000	250,000	-	0.00%	34
* PENSION REFORM RESERVES	12,052,882	-	(12,052,882)	-100.00%	35
SPECIAL COUNCIL CONTINGENCY - CLARA WHITE	-	100,000	100,000	NA	36
* SPECIAL COUNCIL CONTINGENCY - JAX CHAMBER	300,000	400,000	100,000	33.33%	
SPECIAL COUNCIL CONTINGENCY - PSG	2,624,196	2,841,196	217,000	8.27%	37
TOTAL CONTINGENCIES	20,933,719	9,071,091	(11,862,628)	-56.67%	
DEBT FEES - BOND RELATED					
FISCAL AGENT FEES GF-GSD	59,175	59,175	-	0.00%	
TOTAL DEBT FEES - BOND RELATED	59,175	59,175	-	0.00%	
DEBT SERVICE TRANSFERS - FISCAL AGENT **					
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	450	-	(450)	-100.00%	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	259,683	259,683	-	0.00%	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	900	450	(450)	-50.00%	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,568	1,568	-	0.00%	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	263,951	263,051	(900)	-0.34%	38
DEBT SERVICE TRANSFERS - INTEREST **					
TRF FR 011 GF TO 22H-06C ETR/CARLING	157,010	-	(157,010)	-100.00%	
TRF FR 011 GF TO 255-06C ETR	30,514	-	(30,514)	-100.00%	
TRF FR 011 GF TO 259-08 A&B (97'S&02)	2,413,144	2,799,243	386,099	16.00%	
TRF FR 011 GF TO 25A-09 AB&C	1,465,084	1,315,736	(149,348)	-10.19%	
TRF FR 011 GF TO 25B-09C SPEC REV	207,670	138,987	(68,683)	-33.07%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	677,164	618,341	(58,823)	-8.69%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,809,770	1,767,025	(42,745)	-2.36%	
TRF FR 011 GF TO 25F-2012C SPEC REV	5,741,601	5,346,347	(395,254)	-6.88%	
TRF FR 011 GF TO 25G-2012D SPEC REV	276,943	225,796	(51,147)	-18.47%	
TRF FR 011 GF TO 25H-2012E SPEC REV	297,692	146,767	(150,925)	-50.70%	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,374,792	1,374,792	-	0.00%	
TRF FR 011 GF TO 25K 2014 SPEC (INT)	2,407,566	2,403,156	(4,410)	-0.18%	
TRF FR 011 GF TO 25L 2016A SPEC (INT)	2,292,634	2,217,605	(75,029)	-3.27%	
TRF FR 011 GF TO 4F6 DEBT SVC	97,335	98,284	949	0.97%	
TRF FR 011 GF TO 561-ADAM'S MARK	45,655	-	(45,655)	-100.00%	
TOTAL DEBT SERVICE TRANSFERS - INTEREST	19,294,574	18,452,079	(842,495)	-4.37%	

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** - Will be discussed during debt overview.

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 18-19 MAYOR'S PROPOSED	FY 19-20 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
DEBT SERVICE TRANSFERS - PRINCIPAL **					
TRF FR 011 GF TO 22H-06C CARLING	347,342	-	(347,342)	-100.00%	
TRF FR 011 GF TO 255-06C ETR	648,273	-	(648,273)	-100.00%	
TRF FR 011 GF TO 259-08A&B (97'S&02)	4,284,024	4,483,281	199,257	4.65%	
TRF FR 011 GF TO 25A-09AB&C ETR	3,545,000	1,345,000	(2,200,000)	-62.06%	
TRF FR 011 GF TO 25B-09C SPEC REV	1,450,000	1,475,000	25,000	1.72%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,175,000	1,219,000	44,000	3.74%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	853,000	893,300	40,300	4.72%	
TRF FR 011 GF TO 25F-2012C SPEC REV	7,886,000	8,274,000	388,000	4.92%	
TRF FR 011 GF TO 25G-2012D SPEC REV	1,020,000	1,075,000	55,000	5.39%	
TRF FR 011 GF TO 4F6 DEBT SVC	15,977	87,720	71,743	449.04%	
TRF FR 011 GF TO 561-ADAM'S MARK	1,025,953	-	(1,025,953)	-100.00%	
TRF FR 011 TO GF TO 25H-2012E SPEC REV	7,450,000	7,865,000	415,000	5.57%	
TRF FR 011 TO GF TO 25K 2014 SPEC (PR)	-	882,000	882,000	NA	
TRF FR 011 TO GF TO 25L 2016A SPEC (PR)	1,483,417	1,692,033	208,616	14.06%	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	31,183,986	29,291,334	(1,892,652)	-6.07%	
INTER-LOCAL AGREEMENTS					
* ATLANTIC AND NEPTUNE BEACH FIRE SERVICE	296,036	304,917	8,881	3.00%	
* ATLANTIC BEACH - CAPITAL ONLY	9,000	9,000	-	0.00%	
* ATLANTIC BCH LIFEGUARD/BEACH CLEAN-UP	236,138	243,222	7,084	3.00%	
* BEACHES - SOLID WASTE DISPOSAL CHARGES	907,008	900,000	(7,008)	-0.77%	
* JACKSONVILLE BEACH LIFEGUARD/BEACH CLEAN-UP	756,203	778,889	22,686	3.00%	
* NEPTUNE BEACH INTERLOCAL AGREEMENT	273,577	281,784	8,207	3.00%	
TOTAL INTER-LOCAL AGREEMENTS	2,477,962	2,517,812	39,850	1.61%	
SUBFUND LEVEL ACTIVITY					
* DEBT SERVICE - ASH SETTLEMENT	3,379,680	2,602,422	(777,258)	-23.00%	39
JPA - CONTRIBUTIONS TO/FROM	2,561,851	1,637,561	(924,290)	-36.08%	40
JTA - CONTRIBUTIONS TO/FROM	1,443,605	1,462,795	19,190	1.33%	41
* PROPERTY LEASE W/ WJCT - JAZZ FESTIVAL	30,000	30,000	-	0.00%	42
SALARY & BENEFIT LAPSE	(3,186,789)	(3,469,259)	(282,470)	8.86%	43
TOTAL SUBFUND LEVEL ACTIVITY	4,228,347	2,263,519	(1,964,828)	-46.47%	

(continued on next page)

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**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 18-19 MAYOR'S PROPOSED	FY 19-20 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
TRANSFER OUT TO OTHER FUNDS					
GEN FUND-GSD TRANSFER TO TEEN COURT	55,000	55,000	-	0.00%	
GEN FUND-GSD TRANSFER TO AIR POLLUTION EPA	424,274	-	(424,274)	-100.00%	
GEN FUND-GSD TRANSFER TO BEACH EROSION - LOCAL	-	500,000	500,000	NA	
GEN FUND-GSD TRANSFER TO CECIL COMMERCE CENTER	1,219,734	1,267,467	47,733	3.91%	
GEN FUND-GSD TRANSFER TO CIP FUND	16,272,787	20,000,000	3,727,213	22.90%	
GEN FUND-GSD TRANSFER TO CITY VENUES	14,314,968	16,422,853	2,107,885	14.73%	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRUST	136,099	455,151	319,052	234.43%	
GEN FUND-GSD TRANSFER TO DIRECT VEH. REPLACEMENT	9,050,824	1,640,813	(7,410,011)	-81.87%	
GEN FUND-GSD TRANSFER TO EMERGENCY INCIDENTS	8,000,000	-	(8,000,000)	-100.00%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	369,442	310,770	(58,672)	-15.88%	
GEN FUND-GSD TRANSFER TO KHA OPERATIONS	31,936,961	34,658,863	2,721,902	8.52%	
GEN FUND-GSD TRANSFER TO PROPERTY APPRAISER	10,280,468	11,159,842	879,374	8.55%	
GEN FUND-GSD TRANSFER TO PUBLIC BLDGS	3,000,000	-	(3,000,000)	-100.00%	
GEN FUND-GSD TRANSFER TO EQUESTRIAN CENTER	-	251,614	251,614	NA	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	6,775,372	7,802,981	1,027,609	15.17%	
GEN FUND-GSD TRANSFER TO STORMWATER SERVICES	478,900	2,895,775	2,416,875	504.67%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,557,576	7,580,315	1,022,739	15.60%	
GEN FUND-GSD TRANSFER TO HANNA PARK IMPROVEMENT	846,320	-	(846,320)	-100.00%	
GEN FUND-GSD TRANSFER TO COURT COSTS	290,000	-	(290,000)	-100.00%	
GEN FUND-GSD TRANSFER TO KHA TRUST	300,000	-	(300,000)	-100.00%	
GEN FUND-GSD TRANSFER TO SOLID WASTE DISPOSAL	8,597,621	12,760,064	4,162,443	48.41%	
GEN FUND-GSD TRANSFER TO ART IN PUBLIC PLACES TRUST	148,345	87,610	(60,735)	-40.94%	
GEN FUND-GSD TRANSFER TO DOWNTOWN ECON. DEVELOP.	2,500,000	500,000	(2,000,000)	-80.00%	
TOTAL TRANSFER OUT TO OTHER FUNDS	121,554,691	118,349,118	(3,205,573)	-2.64%	
TOTAL NON-DEPARTMENTAL EXPENDITURES	308,659,673	287,782,169	(20,877,504)	-6.76%	

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** - Will be discussed during debt overview.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- 1 - The City is required to pay to eligible payees of the Retirement System certain benefits that exceed, and otherwise would be reduced by, the limitations on benefits imposed by Section 415(b) of the Internal Revenue Code.
- 2 - The allocation for vacant buildings expenditures in FY 2018/19 were for utilities, security, building maintenance allocation, and property insurance for the former City Hall and Courthouse buildings that were demolished.
- 3 - This amount is for the insurance and repairs/maintenance related to the art in public places activity.
- 4 - Per Ordinance 2005-785-E, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. (DVI). More details can be found at Schedule AD. The contributed amount is equivalent to 1.1 mills of the value of City-owned property in the district (net of the lease credit due to DVI's below market rent charge for its location in the Ed Ball Building).
- 5 - The decrease of \$1,591,812 in the CIP debt service repayment is due to a decrease of \$3,597,221 in interest which was offset by an increase of \$2,005,409 in principal payments.
- 6 - This amount represents 50% of the Surplus Gas Tax Revenues that are transferred to the fiscal agent based on the interlocal agreement with JTA.
- 7 - This payment is a contractual payment for EDME/training grant to General Electric that started in FY 2016/17 (\$200,000 per year for 15 years totaling \$3M). It was moved to Cecil Field Trust Fund (S/F 1DE).
- 8 - The contractual payments for economic grant program incentives are listed below:

Company name	FY 2018/19 Budget Approved	FY 2019/20 Budget Proposed
Amazon 2	\$ 656,000	\$ 657,000
Ameristeel/Gerdau*	\$ 180,000	\$ -
Anheuser Busch Co.	\$ 1,322,000	\$ 1,060,000
City Facilities Management	\$ 28,000	\$ 26,000
Deutsche Bank (2012)*	\$ 22,000	\$ -
Deutsche Bank (2015)	\$ 81,000	\$ 81,000
Fanatics	\$ 50,000	\$ 24,000
General Electric	\$ 550,000	\$ 570,000
Greencore*	\$ 39,000	\$ -
JA-RU	\$ 88,000	\$ 94,000
JinkoSolar	\$ -	\$ 370,000
Johnson and Johnson (2013)	\$ 848,000	\$ 114,000
Johnson and Johnson (2015)	\$ 737,000	\$ 1,165,000
KLS Martin	\$ 20,000	\$ 25,000
Medtronic	\$ 44,000	\$ 34,000
Saft	\$ 360,000	\$ 296,000
Southeast Toyota	\$ 290,000	\$ 264,000
United States Gypsum Comp	\$ -	\$ 341,000
Total	\$ 5,315,000	\$ 5,121,000

* - Project was paid off or terminated in FY 2018/19 and does not need any future funding.

- 9 - The City is contractually required to reimburse Public Defender for defending violations of special laws or county ordinances. The amount was decreased to align budgeted amounts with actual expenditures.
- 10 - The City is contractually required to reimburse State Attorney for prosecuting violations of special laws or county ordinances. The amount is limited to \$52,000 per year, but it may change based upon the State Attorney's estimate of the hours required to handle the projected workload.
- 11 - This is the City's part of the team guarantee payments for the Florida vs. Florida State baseball game per the agreement between the City and Gator Bowl Sports.
- 12 - This is to reimburse the fair for a scheduling conflict caused by the Florida-Georgia game.
- 13 - This amount represents security costs for the Jacksonville Landing that will incur until facility is demolished.
- 14 - The City is required to contribute funding to the State of Florida for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The decrease is due to two factors: a decrease in the total detention/service days by Duval County and a decrease in Duval County's share of the total detention/service days in the State in the current year which were slightly offset by the State's estimate of the increasing total costs.
- 15 - This is to fund a manatee protection plan boater speed zone compliance study encouraged by the Florida Fish and Wildlife Conservation Commission to be updated every five (5) to seven (7) years.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- 16 - This amount represents the county's share of costs for Medicaid recipients as estimated by the State of Florida. The increase is due to two factors: an increase in Duval County's share of the total costs in the State in the current year and an increase in the total costs estimated by the State.
- 17 - Funding for membership in the Florida Association of Counties, National Association of Counties, and National League of Cities is budgeted in a separate line from other municipal dues and affiliations. This is since 10% of that amount or \$20,000, whichever is greater, is also budgeted for travel in the City Council's budget based on Section 10.109 of the Municipal Code. In total, the Municipal Dues and Affiliation budget includes dues and payments to the following organizations:

Organization	FY 2017/18 Budget Approved	FY 2018/19 Budget Proposed
Government Finance Officers Association	\$ 3,050	\$ 3,050
Jacksonville Black Chamber of Commerce	\$ 10,000	\$ 10,000
Sister Cities International	\$ 1,892	\$ 1,910
Subtotal	\$ 14,942	\$ 14,960

Organization / Municode Section 10.109	FY 2017/18 Budget Approved	FY 2018/19 Budget Proposed
Florida Association of Counties	\$ 111,362	\$ 127,003
Florida League of Cities	\$ 46,766	\$ -
National Association of Counties	\$ 17,285	\$ 17,285
National League of Cities	\$ 26,421	\$ 28,030
Subtotal	\$ 201,834	\$ 172,318

Total	\$ 216,776	\$ 187,278
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- 18 - This amount represents a contribution to the Metropolitan Planning Organization established by the interlocal agreement between FDOT and various parties. The City pays 25 cents per capita for the Duval County population.
- 19 - This is an allocation mostly for the internal service charges for various items (utility consumption, building maintenance, security, etc.) that are not specifically linked to a specific occupant (common areas, unoccupied buildings, bridges, etc.).
- 20 - This amount represents a contribution to Northeast Florida Regional Council. The City pays 41 cents per capita for the Duval County population.
- 21 - This is for the agreement with Gateway Community Services to be used for Project Save Lives for combatting the opioid crisis, as more fully described in Exhibit 1 of the Budget Ordinance. The amount is consistent with prior year when \$240,000 was budgeted and a balance from FY 2017/18 was used for a total not to exceed amount of \$1,149,945.
- 22 - A lump sum is appropriated to the Cultural Council for the Cultural Service Grant (CSG) program. The CSG Committee makes recommendations for allocation of the lump sum appropriation to the CSG Board of Directors who make a final determination. Included in the total is an appropriation of \$55,385 to the Cultural Council for administration of the City's Art in Public Places Program.
- 23 - The contractual payments for qualified target industries incentives are listed below:

Company name	FY 2018/19 Budget Approved	FY 2019/20 Budget Proposed
Adecco	\$ 55,500	\$ 55,500
Advent	\$ 21,613	\$ 29,213
Anheuser Busch	\$ 10,688	\$ 10,688
Bruss	\$ 17,500	\$ 10,875
Campers Inn	\$ 3,000	\$ 4,800
Centene	\$ 18,750	\$ 18,750
City Facilities Management	\$ 7,650	\$ 7,650
Deutsche Bank (2012)	\$ 52,500	\$ 33,750
Deutsche Bank (2013)	\$ 90,000	\$ 90,000
Deutsche Bank (2015)	\$ 52,500	\$ 105,000
Embraer*	\$ 3,000	\$ -
Ernst and Young***	\$ 43,750	\$ -
Everbank 2011	\$ 78,750	\$ 65,625
General Electric****	\$ 125,000	\$ -
Jax Apex Technology*	\$ 4,275	\$ -
Macquarie	\$ 36,900	\$ 36,900
Macquarie 2	\$ 7,500	\$ 7,125
Maxwell House*	\$ 5,000	\$ -

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

Medtronic Xomed	\$	40,500	\$	27,000
Mercedes Benz**	\$	14,400	\$	-
Rayonier Advanced Materials	\$	-	\$	16,800
Resource Solutions	\$	7,500	\$	11,250
SAFT*	\$	63,325	\$	-
Selene Finance (2014)	\$	17,500	\$	17,500
Selene Finance (2018)	\$	-	\$	7,750
Sungard Avantgard/FIS (2013)	\$	51,000	\$	36,000
Sungard Avantgard/FIS (2015)	\$	22,800	\$	32,300
USA Quartz	\$	-	\$	4,500
Total	\$	850,900	\$	628,975

* - Project was paid off or terminated in FY 2018/19 and does not need any future funding.

** - Project was budgeted in JIA CRA.

*** - Amendment was executed to exercise the option for a one year push to the job creation schedule.

**** - Project was moved to subfund 1DE.

- 24 - This is the annual contribution to Shands Medical Center for indigent care for Duval County citizens. The last increase was in FY 2013/14 for \$2,500,000. There have been no other increases since FY 2001/02. There is also \$20,000,000 for Shands Medical Center for capital maintenance and capital improvements in FY 2019/20, as part of a total planned \$120 million that started in FY 2018/19 with \$15,000,000.
- 25 - This funding is for the Tax Slayer Bowl and consists of \$437,029 in professional and contractual services to match the contractual maximum obligation and \$409,000 for bleachers.
- 26 - This amount represents a stormwater fees subsidy to low income residents and 501(c)(3) organizations.
- 27 - This amount represents amount required to cover City's liability for old pension funds outside of the GEPP that still have "active" retirees. The decrease is to align budget with the actual expenditures.
- 28 - This funding to I.M. Sulzabacher Center, Inc. is to be used to partner with Mental Health Resource Center to provide emergency shelter, rapid rehousing, permanent supportive housing, case management, meals, life skills, employment assistance and referrals, career education, primary health and dental care, mental health care, substance abuse counseling, showers, laundry and mail access, as more fully described in Exhibit 9 of the Budget Ordinance.
- 29 - This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process.
- 30 - This includes 20,800 part-time hours that are unfunded, but available to be transferred based on need during the year.
- 31 - This funding was set aside in FY 2018/19 after the City collective bargaining agreements addressed only wages and pension benefits and negotiations on other terms and conditions of employment were expected. It was also our understanding that it was agreed to discuss correctional officers salaries when negotiations were reopened, which is what occurred.
- 32 - This amount is to provide the local match for State and Federal continuation grants listed on Schedule B1b.
- 33 - This amount represents City's match for the FIND grant (Resolution 2019-150-A). The waterways projects funded by this grant can be found on Schedule B1c.
- 34 - This amount is to provide the local match for the provisional State and Federal grants.
- 35 - This was the FY 2018/19 portion of the pension reform contingency within the GF/GSD that was set aside to cover pay increases if there are revenue shortfalls.
- 36 - This amount is to provide a grant for HVAC repairs and improvements, and kitchen, food preparation and distribution equipment improvements for the Feeding Program, as more fully described in Ordinance 2019-512.
- 37 - The Public Service Grant (PSG) Council makes an annual PSG funding recommendation to the Mayor for inclusion in the proposed budget. Pursuant to Ordinance 2016-56-E, final allocations for FY 2019/20 public service grants will be determined by the PSG Council on November 1.
- 38 - Fiscal agent fees are banking fees incurred in the process of issuance and payment of bonds.
- 39 - This is a payment on \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.
- 40 - Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the revenue bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$1,637,561 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess communication services tax remaining after all debt service obligations have been met.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- 41** - This is a contribution to JTA for the Community Transportation Coordinator (CTC) program, pursuant to the interlocal agreement.
- 42** - This is an annual payment to WJCT per the contract approved by Resolution 2002-975-A.
- 43** - The personnel lapse represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days positions are vacant, and average salary for all GSD departments except JSO, which has its lapse placed directly in its budget.

RECOMMENDATION: None

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS
FY 2019/20 MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2018/19 Council Approved Budget	FY 2019/20 Mayor's Proposed Budget	Change From FY 2018/19	Explanation
General Fund/GSD (Subfund 011):					
22H	2006C ETR/CARLING	504,352	-	(504,352)	FY 2018/19 was the last payment.
255	2006C ETR	678,787	-	(678,787)	FY 2018/19 was the last payment.
259	2008A Cap Proj (97s&02) 2008B Cap Proj (97s&02)	6,697,168	7,282,524	585,356	The increase was caused by a scheduled increase in the interest rate for 2008B and an increase in the scheduled principal payment for 2008 A&B.
25A	2009A ETR 2009B ETR	5,010,084	2,660,736	(2,349,348)	FY 2018/19 was the last payment for 2009B ETR.
25B	2009C Spec Rev	1,657,670	1,613,987	(43,683)	The decrease was caused by a decrease in interest since the balance outstanding is lower.
25C	2010A Spec Rev - Courthouse Debt	1,852,164	1,837,341	(14,823)	The decrease was caused by a decrease in interest since the balance outstanding is lower.
25D	2011A Spec Rev - Courthouse Debt	2,662,770	2,660,325	(2,445)	
25F	2012C Spec Rev(ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	13,627,601	13,620,347	(7,254)	
25G	2012D Spec Rev (ref ETR 2003A)	1,296,943	1,300,796	3,853	
25H	2012E Spec Rev (ref ETR 2003C)	7,747,692	8,011,767	264,075	The increase was caused by a scheduled increase in the principal payment.
25I	2013A Spec Rev (ref '09C / '10A MTN)	1,374,792	1,374,792	-	
25K	2014 Spec Rev (ref ETR 2005A and 2006A)	2,407,566	3,285,156	877,590	The increase was caused by the first principal payment occurring in FY 2019/20.
25L	2016A Spec Rev (ref SRB 2009C, SRB 2010A, SRB 2012B)	3,776,051	3,909,638	133,587	The increase was caused by a scheduled increase in the principal payment.
4F6	2008A Cap Proj (ref 97s & 02) 2008B Cap Proj (ref 97s & 02) 2014 Spec Rev (ref ETR 2005A)	113,312	186,004	72,692	The increase was caused by the first principal payment occurring in FY 2019/20 for 2014 Spec Revenue.
561	Adam's Mark	1,071,608	-	(1,071,608)	FY 2018/19 was the last payment.
Total Non-Debt Management Fund - GSD Debt Service		\$ 50,478,560	\$ 47,743,413	\$ (2,735,147)	
Debt Management Fund - GSD Debt Service		43,790,381	41,824,478	(1,965,903)	The decrease was mainly related to debt service related to the CIP.
Fiscal Charges - GSD Debt Service		323,126	322,226	(900)	
Total Budgeted - GSD Debt Service		\$ 94,592,067	\$ 89,890,117	\$ (4,701,950)	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		111,296,616	115,848,495	4,551,879	
Total Budgeted Debt Service		\$ 205,888,683	\$ 205,738,612	\$ (150,071)	

**SCHEDULE OF CAPITAL EXPENDITURES NOT LAPSED
FISCAL YEAR 2019 - 2020**

Reference Section 1.3(C)

Subfund	Description	Account	Amount not to exceed	Recommended Amount	Recommended Increase/ (Decrease)
GENERAL FUND					
011	Budget Office - Computer Equipment	011 - AFBU011CS - 06427	19,422	19,422	-
011	JFRD Wellness Center Equipment	011 - FRFT011 - 06429	75,852	55,852	(20,000)
011	Office Equipment	011 - MBCS011 - 06403	20,000	20,000	-
011	Hemming Park	011 - RPCM011HP - 06302	124,980	124,980	-
011	Parks, Rec and Comm Services	011 - RPCM011PG - 06302	500,000	500,001	-
012	Mosquito Control	012 - ERMCO12 - 06402	52,000	52,000	-
016	Clerk of the Court - Computer Equipment	016 - CLCL016 - 06427	340,001	321,555	(18,446)
016	Clerk of the Court - Capital Professional Services	016 - CLCL016 - 06522	33,633	33,633	-
017	Westside Relocation / Expansion	017 - TCSG017 - 06403	624,887	748,042	123,155
SPECIAL REVENUE FUNDS					
171	Furniture for JSO/JFRD primary communications center	171 - SHPS171SS91 - 06424	940,000	940,000	-
ENTERPRISE FUNDS					
412	Public Parking	412 - DIPP412ON - 06429	234,250	58,112	(176,138)
412	Public Parking	412 - DIPP412PGWS - 06429	361,219	361,219	-
INTERNAL SERVICE FUNDS					
511	Other Heavy Equipment	511 - AFFM511 - 06402	121,000	121,000	-
512	Mobile Equipment	512 - AFFM512 - 06401	60,096	60,096	-
513	Mobile Equipment	513 - AFFM513 - 06401	2,464,482	2,460,767	(3,715)
531	Camera Equipment	531 - AFIT531CAM - 06429	1,113,270	1,110,754	(2,516)
534	Radio Equipment - COJ	534 - AFIT534 - 06429	139,166	139,166	-
534	P25 Fire Station Paging Project	534 - AFIT534 - 069427	15,289	15,289	-
537	IT Equipment Refresh	537 - AFIT537 - 06427	236,831	236,311	(520)
5A1	Public Buildings: Tax Reverted Property Demo / Board-ups	5A1 - PWPB5A1MAPR - 06338	38,782	-	(38,782)

RECOMMENDATIONS:

We recommend that Schedule AF be revised:

1. To adjust the carryforward amounts listed above to the amounts in the recommended column to account for expenditures, encumbrances, and other adjustments that have occurred since the budget was presented. This will have no impact to Special Council Contingency.
2. To be consistent with the FY 2018/19 Budget Ordinance, change the title of Schedule AF to "Schedule of Capital Expenditures Not Lapsed".

**Council Auditor's Office
Mayor's Proposed Budget 2019/2020
Public Service Grant Funding**

NOTE: This is the only review of Public Service Grant funding.

	2018/2019 Council Approved Budget	2019/2020 Mayor's Proposed Budget	\$ Change 2018/2019 to 2019/2020	% Change 2018/2019 to 2019/2020	F/N
GENERAL FUND/GSD					
PUBLIC SERVICE GRANTS GENERAL FUND/GSD					
Homeless persons and families	\$ 918,469	\$ -	\$ (918,469)	-100.00%	
Low-income persons and families	1,049,678	-	(1,049,678)	-100.00%	
Adults with physical, mental, and behavioral disabilities	524,839	-	(524,839)	-100.00%	
Low-income, elderly, and homebound	131,210	-	(131,210)	-100.00%	
Acute	-	994,419	994,419	N/A	
Prevention	-	1,136,478	1,136,478	N/A	
Self-Sufficiency	-	710,299	710,299	N/A	
TOTAL PUBLIC SERVICE GRANTS	\$ 2,624,196	\$ 2,841,196	\$ 217,000	8.27%	(A), (B)
CULTURAL COUNCIL GRANTS GENERAL FUND/GSD					
Cultural Council of Greater Jacksonville	\$ 2,793,580	\$2,993,580	\$ 200,000	7.16%	(C)
Cultural Council of Greater Jacksonville - Art in Public Places	53,000	55,385	2,385	4.50%	(D)
TOTAL CULTURAL COUNCIL GRANTS	\$ 2,846,580	\$3,048,965	\$ 202,385	7.11%	
TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD					
	\$ 5,470,776	\$ 5,890,161	\$ 419,385	7.67%	
NON-DEPARTMENTAL GENERAL FUND/GSD					
Gateway Community Services - Alcohol Rehabilitation Program	\$ 399,989	\$ 399,989	\$ -	0.00%	
Prisoners of Christ - Support Services for Ex-Offenders	400,000	400,000	-	0.00%	(E)
New Hope Education and Addictions Services d/b/a Florida Recovery School - Academic Program	100,000	100,000	-	0.00%	(E)
Operation New Hope - Ex-Offender Re-entry Program and Related Services	400,000	400,000	-	0.00%	(E)
Edward Waters College - New Town Success Zone	161,300	161,300	-	0.00%	(E)
Groundwork Jacksonville - Coordination for McCoy's Creek and Hogan's Creek Improvements	50,000	50,000	-	0.00%	(E)
United Way of Northeast Florida - 2-1-1 Program	150,000	150,000	-	0.00%	(E), (F)
Agape Community Health Center - Health Services	150,000	150,000	-	0.00%	(E)
IM Sulzbacher Center for the Homeless - Homelessness Continuum of Care	120,000	270,000	150,000	125.00%	(E)
TOTAL NON-DEPARTMENTAL GENERAL FUND/GSD GRANTS	\$ 1,931,289	\$ 2,081,289	\$ 150,000	7.77%	
TOTAL GENERAL FUND/GSD	\$ 7,402,065	\$ 7,971,450	\$ 569,385	7.69%	
SPECIAL REVENUE FUNDS					
Jacksonville Area Legal Aid - Court Costs \$65 Fee Trust	\$ 226,618	\$217,880	\$ (8,738)	-3.86%	
Duval County Public Schools - Driver Education Safety Trust	300,000	260,000	(40,000)	-13.33%	(G)
TOTAL SPECIAL REVENUE FUNDS	\$ 526,618	\$477,880	\$ (48,738)	-9.25%	
CONTRACTUAL SERVICES					
Bob Hayes Track & Field (SPET01ASE14)	\$ 84,875	\$ 84,875	\$ -	0.00%	
UNF Business Center (JEJE011)	108,000	108,000	-	0.00%	
Jacksonville Sister Cities Association (JEJE011)	10,000	10,000	-	0.00%	
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	1,282,500	-	0.00%	
TOTAL CONTRACTUAL SERVICES	\$ 1,485,375	\$ 1,485,375	\$ -	0.00%	
TOTAL GENERAL FUND GSD, SPECIAL REVENUE FUNDS & CONTRACTUAL SERVICES	\$ 9,414,058	\$ 9,934,705	\$ 520,647	5.53%	

**Council Auditor's Office
Mayor's Proposed Budget 2019/2020
Public Service Grant Funding**

FOOTNOTES:

(A) FY 19/20 categories of Most Vulnerable Persons and Needs as approved by Ordinance 2019-210-E are as follows:

1. Acute (35%)
2. Prevention (40%)
3. Self-Sufficiency (25%)

Pursuant to Ordinance 2016-56-E, final allocations for FY 19/20 public service grants will be determined by the PSG Council on November 1.

(B) FY 19/20 public service grant funding of \$2,841,196 has been placed in a designated contingency account within the Mayor's Proposed Budget but is shown here for informational purposes. The public service grant funding will be appropriated through separate legislation (bill 2019-509) in order to avoid a conflict of interest situation for a Council Member while voting on the budget ordinance.

(C) This amount represents the lump sum funding for the City's Cultural Service Grant program. The Cultural Council retains 13.5% of the total funding for administration of the grant program. The remainder is allocated for grants to organizations through an application and scoring process administered by the Cultural Council.

(D) This amount represents funding for the Art in Public Places Program administrator position. Pursuant to Ordinance Code Section 126.909, the Cultural Council administers the Art In Public Places program on behalf of the City. The increase of \$2,385 is consistent with the 4.5% increase in City salaries included in the FY 19/20 proposed budget pursuant to the collective bargaining legislation.

(E) The Mayor's Proposed Budget Ordinance 2019-504 includes language invoking the exception to Ordinance Code Section 126.107(g) and authorizing direct contracts and grant agreements subject to Ch. 118 for these appropriations. These appropriations are shown on the General Fund/GSD schedule of non-departmental expenditures, but are included here for informational purposes.

(F) United Way 2-1-1 was budgeted for \$22,320 within the Parks, Recreation and Community Services Department in FY 18/19 and is also included within the Department's FY 19/20 proposed budget for the same amount.

(G) The Duval County School Board is currently on the Ch. 118 non-compliance list. If not resolved prior to the meeting, recommendation will be made during the meeting #7 review of the Driver Education Safety Trust Fund (Subfund 1HA) to place the FY 19/20 proposed funding of \$260,000 in a designated contingency account until compliance issues are resolved.

RECOMMENDATION:

1. We recommend striking language from the Mayor's Proposed Budget Ordinance 2019-504 bill title regarding establishing Public Service Grants as these will be appropriated through separate legislation.

Council Auditor's Office
2019/20 Mayor's Proposed Budget
Food and Beverage Expenditures

Municipal Code Section 106.203(b):

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

Municipal Code Section 106.1202:

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

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

Council Auditor Recommendations:

Attachment A should be revised to:

1. Add a public purpose explanation for SERE011 that states, "To provide light refreshments during tours given for the purpose of informing foreign delegates of how elections are conducted in Duval County."
2. Correct the description and public purpose explanation for SEEL011 by removing, "and visiting foreign delegations."
3. Replace the public purpose explanation for ERAC1F1G with, "Provide food to the public for attending shelter events."
4. Replace the public purpose explanation for RPAH1F6RS (\$2,050) with, "342 RSVP volunteers were recognized at the 2018 Annual Recognition Event for their contribution of 48,542 hours of service to 56 stations."
5. Make minor grammatical corrections to the public purpose explanation for GCGA551.
6. Make a minor spelling correction to the public purpose explanation for CLCL016.

The above recommendations have no impact on Special Council Contingency. See Revised Attachment A on the next page.

FOOD AND BEVERAGE EXPENDITURES
Municode Section 106.203 (b) / Ordinance 2007-1109-E
SUBJECT 05206
FISCAL YEAR 2019 - 2020

223,267

SF	Indexcode	FY20 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	CCSS011AD	2,500	Agenda, Committee and Council meetings	Agenda, Committee, and Council meetings are open to public.
011	COCI011JS	1,500	Conferences and meetings hosted by the Chief Judge of the Fourth Circuit for distinguished guest of the Judiciary.	To enhance relationships and knowledge between circuit, Appeal and Supreme Courts
011	DIAD011DIA	750	Downtown Investment Authority Public Meetings	Water, coffee, tea associated with holding Public Meetings.
011	FRFO011FO	500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.
011	FR0D011EXP	1,000	Apprentice Program	Firefighter Apprentice program is a community program open to at risk kids in the City of Jacksonville.
011	JEJE011	200	Coffee for meetings with prospects	To further redevelopment efforts in Jacksonville to promote job creation and private capital investment
011	JHRC011CR	1,400	Workshops and Community Events	Light refreshments for volunteers during events.
011	MVOD011	650	Three (once every 4th month) Working Lunch Meetings with Base Commanding Officers.	Serves approximately 20 attendees each at the Quarterly Area Base Commanding Officers Luncheon
011	MVOD011	650	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 3000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.
011	RPAH011SP	6,000	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way to honor them and let them know their city cares about them.	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way to honor them and let them know their city cares about them.
011	RPCM011PG	500	Joseph Lee Day	Summer playday for approximately 500 kids
011	RPCM011PG	2,000	Annual special events	Food for annual special events
011	RPCM011PG	9,500	After school & summer program	Snacks for summer & after school programs
011	RPCM011SNL	2,500	SNL Nutrition program	Food for annual special events
011	RPCM011SNL	9,600	SNL snacks	Snacks for SNL
011	RPOD011CEXT	3,000	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth, seniors, limited income adults and general public.	All items are used in educational programming for teaching purposes only. These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and food guide pyramid to establish eating patterns, manage resources and reduce the risk of certain chronic diseases.
011	SEEL011	6,000	Food for Election staff on election day, Canvassing Board deliberations, and senior citizen voter education events.	Food for Election staff on election day, Canvassing Board deliberations, and senior citizen voter education events.
011	SERE011	1,500	Food and beverage for visits from foreign delegations	To provide light refreshments during tours given for the purpose of informing foreign delegates of how elections are conducted in Duval County.
011	SHPS011SSAD	2,000	Community Meetings	Meetings with the public and/or community stakeholders to discuss Law Enforcement initiatives or concerns / Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
011	SHPS011SSAD	2,000	Food/beverage for Assessors traveling in from other agencies for Accreditation and for Promotional Exams	Law enforcement personnel will be traveling from various agencies to assist JSO with both the promotional examination process and accreditation processes. These funds will provide meals/snacks to these individuals who are volunteering time to assist JSO.
011	SHPS011SSAD	20,000	Extended Emergencies	Food for Personnel during Hurricanes and other extended emergencies; required by FOP bargaining unit agreement.
011	SPET011SE	8,910	To pay for food and non-alcoholic beverages at the COJ suite during Jaguar games.	The City's Jaguar Suite is used to showcase our stadium, our city and to entice business and other opportunities for our city.
016	CLCL016	500	Requesting funding to provide food and beverages during Passport Fair Day.	The Clerk is open one Saturday a year to offer passport services outside of normal business hours.
135	HNNS135CA	143	Various Training	Workshop ranging 2-4 hours
135	HNNS135CA	143	Home Owner Association Training	Workshop ranging 4 hours
135	HNNS135CA	143	Condo Association Training	Workshop ranging 4 hours
135	HNNS135CA	143	CPAC Chair and Vice Chair Training	Workshop ranging 4 hours
135	HNNS135CA	143	Neighborhood Leadership Training	Workshop ranging 4 hours
135	HNNS135CA	143	Community Engagement Training	Workshop ranging 4 hours

SF	Indexcode	FY20 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
135	HNNS135CA	143	Technology & Social Media Training for Neighborhood Organizations	Workshop ranging 4 hours
135	HNNS135CA	143	Neighborhood Bus Tour featuring Community Projects	Bus Tour ranging 4-6 hours
135	HNNS135CA	143	Public Speaking for Community Groups	Workshop ranging 4 hours
135	HNNS135CA	143	Joint CPAC Workshop - Meet your CPAC Leaders (6) meetings - 1 per district	Workshop ranging 4-6 hours
135	HNNS135CA	143	Meeting with recent CommUniverCity Graduates - Update	Workshop ranging 4 hours
135	HNNS135CA	143	Community Clean-Up Training Session	Workshop ranging 4 hours
135	HNNS135CA	143	Hurricane Preparedness Workshop & other Neighborhood Services	Workshop ranging 4 hours
135	HNNS135CA	141	CommUniverCity - 8 classes plus Graduation - including a catered luncheon and cake	Time Schedule TBD
159	PDBZ159AD	300	Building Officials Association of FL (BOAF) training	Maintains job-related certifications for staff (Continued Education Credits or CEU'S are earned)
191	JCOD191	500	Water for Outdoor Events	Public events- to avoid liability from heat exhaustion
191	JCOD191CR	100	Water for events and meetings	Avoid liability from heat exhaustion
191	JCOD191ESPTP	4,575	Meals and snacks for participants in Mayor's Pathway Academy	Workshops and evening activities for youth in Pathways Academy.
191	JCOD191SJP	3,800	Lunches for Summer Jobs students	Orientation for Students in Summer Jobs Program.
192	JCOD192CCLC	12,000	Snacks for children at 2 afterschool programs, San Jose and Hyde Park run by KHA.	DCPS informed the Team tat they will no longer provide snacks in the afterschool program and during the summer months.
192	JCPS192WALL	3,000	Public Event on Quality Out of School Time	Communicate Strategic Goals to Stakeholders & Partners
551	GCGA551	3,000	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	The OGC finds benefit to having settlement and arbitration meetings at City Hall, access to staff, documents and personnel. In order to facilitate these day long, week long meetings, it is customary to provide light refreshments in order to continue to work and maintain the pace needed to resolve these matters
01A	SPET01ASE	34,422	City events including: Florida-Georgia Game, Sea and Sky, World of Nations, Jazz Festival.	Signature city event - supports volunteers/hospitality
15A	EREQ15AEPTF	5,000	Clean Air Day, Aquafest water festival and others	EPB education and outreach activities / events
1DA	RPCM1DACF	125	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
1DA	RPCM1DACF	50	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
1DA	RPCM1DACF	100	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
1DA	RPCM1DACF	200	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
1DA	RPCM1DACF	125	Senior Time Out Program	Bi-weekly social time for neighborhood seniors
1F1	ERAC1F1G	3,500	PETCO GRANT	Provide food to the public for attending shelter events.
1F6	RPAH1F6AS	22,000	Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6AS	31,000	Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6FG	3,000	Recognition/training for Foster Grandparent Program	The Corporation for National & Community Services, funder for the Adult Services Division's Foster Grandparent Program, require senior volunteers be recognized for their service to the program.
1F6	RPAH1F6RE	1,410	Recognition/Training for RELIEF Program	The funder requires that volunteers are recognized for their services to the program. Volunteers are recognized for their hours of service to the program.
1F6	RPAH1F6RS	1,000	RSVP Advisory Council Appreciation Luncheon for 25 Advisory council Volunteers	RSVP Advisory Council Volunteers represent and support the program in the community and are responsible for raising funds for the Annual RSVP Volunteer Recognition Event.
1F6	RPAH1F6RS	1,450	Lunch and drinks are provided for 40-50 RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading 134 classrooms to 2700 pre-k and kindergarten children from low income families.
1F6	RPAH1F6RS	2,050	Food and water are provided at the Annual RSVP volunteer recognition event for 650 volunteers and community representatives and 4 smaller events throughout the year to recognize the special efforts of approximately 100 RSVP volunteers.	342 RSVP volunteers were recognized at the 2018 Annual Recognition Event for their contribution of 48,542 hours of service to 56 stations.
1F6	RPAH1F6SC	900	Recognition/training for Senior Companion Program	DOEA/ElderSource requires that volunteers are recognized for their services to the program. .
1F6	RPBH1F6GA	4,000	Ryan White Care Act grant	Provide food for clients and contracted agencies that attend public meetings or events related to the grant program.
64G	JCOD64GJKBC	200	Ice Cream for children	National Summer Learning Day
64G	JCOD64GJKBC	100	Water for events and meetings	JaxKids Book Club Community Events
64G	JCOD64GJKBC	200	Snacks for events	JaxKids Book Club Community Events

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

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

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

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

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

(b) *Telephone.* No Council member shall receive any allowance for telephone expense for official calls originating from City Hall; the cost of such telephone calls shall be paid from the appropriations for telephone expenses generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Information Technology Division, at the request of the Council member, is authorized to have installed at such office one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. Regardless of whether a Council member is authorized to maintain an office outside City Hall, he may have installed at public expense one telephone line either at his home or at his place of business, with the approval of the Council President. If the request is approved, the Information Technology Division is authorized to have installed at the designated place one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. For each telephone installed outside City Hall pursuant to this subsection, the Council member on whose behalf it was installed may expend in long-distance telephone tolls no more than \$100 monthly, and he shall maintain a record of long-distance calls on the forms prescribed by the Information Technology Division for use by the Council Secretary. In reconciling telephone charges, long-distance tolls shall be paid from the appropriation for telephone charges by the Council. Only telephone calls in connection with his official business shall be made or authorized by the Council member on whose behalf a telephone line was installed and he shall be accountable for all unofficial telephone calls and charges and for all charges in excess of the monthly allowance provided by this subsection; provided, that, if the monthly toll charges exceed the amount authorized, the Council member may direct that the excess amount be charged against his following month's telephone expense allowance. The monthly allowances herein authorized shall not be cumulative, but shall be available only for one month.

(c) *Emergency, mobile or converged communication device.* Effective July 1, 2005, and notwithstanding anything in Chapter 10 to the contrary, City cellular phones shall not be issued to any elected or appointed official or employee in the legislative branch except as provided herein. Based on an annual request for an emergency mobile communications allowance, City Council Members and appointed officials or employees

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

of the legislative branch as authorized by their Director may receive a monthly allowance not to exceed \$100 for cellular phone service and converged data device service. The use shall be requested and verified. The Personnel Committee is authorized to promulgate the policy and rules for this subsection.

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

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

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

NOTES:

- The proposed budget includes \$50,000 for mailroom and copy center charges. This is the same total amount as FY 2018/19. Pursuant to Section 11.10 of the Budget Ordinance, \$1,000 is allotted to each District Council Member with the remaining distributed at the discretion of the Council President to all Council Members.
- Proposed communication allowances for cell phones for Council members total \$14,856.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

10.2 JSEB and MBE Programs Funding Requirements, Waiver of Section 126.622, Ordinance Code.

The provisions of 126.622, *Ordinance Code*, are hereby waived to allow for funding in an amount other than a minimum of \$500,000 or greater excluding staff to be funded in the FY 2019-2020 budget.

Sec. 126.622. - Annual Budget Appropriation.

The JSEB programs, as provided for in this Chapter, shall be funded at a minimum of \$500,000 or greater excluding staff.

(Ord. 2004-602-E, § 4; Ord. 2013-209-E, § 36)

NOTE - The proposed budget is \$200,000 which is the same as FY 2018/19.

No recommendation is offered.

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

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

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

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

(Ord. 2007-739-E, § 3)

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

10.4 Chapter 126, Ordinance Code, Waiver in regard to the SMG Management Contract and providing for utilization by SMG of the SMG Management Procurement Policies.

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

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

Section 10.7 Waiver of Section 129.103 (Salary of the Mayor), Ordinance Code, to maintain the Mayor's salary at the 2015-2016 fiscal year level.

Section 129.103 (Salary of the Mayor), Ordinance Code, establishing the Mayor's salary as an annual salary equal the salaries of the Sheriff, Clerk of the Circuit Courts, the Supervisor of Elections, the Property Appraiser, and the Tax Collector, in a county with a population equal to that of Duval County, in accordance with the provisions of F.S. Chapter 145, plus an additional amount equal to 20% of that average, is hereby waived. Subject to any limitation set forth in this Part 10, but notwithstanding the provisions of Section 129.103 (Salary of the Mayor), Ordinance Code, or of any other ordinance, the base salary of the Mayor for fiscal year 2019-2020, shall be the base salary of the Mayor for fiscal year 2015-2016.

Sec. 129.103. - Salary of Mayor.

The Mayor shall receive an annual salary equal to the average of the annual salaries to which the Sheriff, Clerk of the Circuit and County Courts, Supervisor of Elections, Property Appraiser and Tax Collector are entitled under this Chapter (exclusive of special qualification salary or other incentive pay for the Sheriff, Clerk of the Circuit and County Courts, Supervisor of Elections, Property Appraiser and Tax Collector but inclusive of annual factor adjustments to the salaries of the Sheriff, Clerk of the Circuit and County Courts, Supervisor of Elections, Property Appraiser and Tax Collector) plus an additional amount equal to 20 percent of that average. The computation of annual salary for the Mayor shall be made as soon as the annual determination of population of local governments is received from the State Department of Community Affairs and shall be effective as of October 1 of the fiscal year for which the computation is being made. The limitation contained in Section 129.104(g) shall apply to the salary of the Mayor.

(Ord. 83-532-278, § 4; Ord. 83-591-400, § 1)

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

Section 10.8 Waiver of Section 77.113 (Annual operating budget; budget transfers), Chapter 77 (Kids Hope Alliance), Ordinance Code.

Section 77.113 (Annual operating budget; budget transfers), Ordinance Code, regarding the Kids Hope Alliance budget transfer authority is hereby waived. The provisions for Kids Hope Alliance budget transfers are permitted by compliance with Section 11.1(b) herein.

Sec. 77.113. - Annual operating budget; budget transfers.

KHA shall annually submit a proposed budget to the Mayor at the time and in the manner specified by the Mayor. The Mayor shall include KHA's proposed annual budget in the Mayor's annual budget proposal. KHA's proposed annual budget shall include funding recommendations for the Essential Services Categories in Section 77.107 of this Chapter. KHA shall only expend City funds for the Services permitted under the Essential Services Categories and in accordance with KHA's approved budget. Except for those budget line items included on "Second Revised Schedule M" of Ordinance 2017-504-E, the Board may transfer funds between authorized budget line items during the fiscal year in an amount not to exceed ten percent per authorized budget line item. The Board's transfer authority between authorized budget line items as provided in this section shall be subject to the approval of the Mayor's Budget Review Committee.

(Ord. 2017-563-E , § 2)

Note – Section 11.1 in the proposed budget ordinance will be discussed during the Kids Hope Alliance budget hearing.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS THAT REMAINED THE SAME**

Section 10.9 Waiver of Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E.

Pursuant to the provisions made in Ordinance 2000-1079-E, as amended by Ordinance 2001-795-E, and related exhibits, funds received for certain loan repayments of VCP-Lynch, Ltd. shall be deposited within the Downtown Economic Development Fund to be utilized for future downtown projects. Those provisions are waived herein to the extent that loan repayments for the 2019-2020 fiscal year shall be deposited into the Northeast Tax Increment District – USD1C, Subfund 181.

Recommendation – We recommend that the subfund number for the Northeast Tax Increment District – USD1C be corrected to 18A.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER**

Section 10.5 Waiver of Section 106.112 (Annual Review of Fees), Ordinance Code.

Section 106.112 (Annual Review of Fees), Ordinance Code, authorizes the Chief Financial Officer to increase the fees for each existing fee found to be less than 85 percent of the actual cost to the City of providing the service relating to said fee, by up to the annual percentage change in the Consumer Price Index. The provisions of Section 106.112, Ordinance Code, are hereby waived as to the 2019 fee review and therefore the fees shall be maintained at the 2018-2019 fiscal year level.

Sec. 106.112. - Annual review of fees.

The Chief Financial Officer of the City shall conduct a review of the fees imposed by the various departments of the City annually, and submit a report of his findings to the Council.

Upon the completion of each annual review of fees, The Chief Financial Officer shall, for each existing fee found to be less than 85 percent of the actual cost to the City of providing the service relating to such fee, increase the fee by the greater amount of one-third of the difference between the existing fee and actual cost to the City of providing the service or the amount of the increase from the previous year resulting from the preceding calculation, but in no event shall the increase result in a fee greater than the actual cost to the City of providing the service relating to such fee.

Upon completion of each annual review of fees, The Chief Financial Officer is authorized, for each existing fee found to be equal to or more than 85 percent of the actual cost to the City of providing the service relating to said fee, increase the fee amount by up to the annual percentage change in the Consumer Price Index. The Consumer Price Index shall mean the Consumer Price Index for all Urban Consumers (CPI-U), U.S. City Average, all items 1982—1984 = 100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

The Chief Financial Officer shall file any change to the fee structure with the Council Secretary and such increased fee shall become effective upon such filing unless and until the Council enacts an ordinance to the contrary.

(Ord. 2010-216-E, § 1)

Past Annual Fee Reviews have been received as follows:

- April 21, 2011. The 2011 Annual Fee Update and Analysis was received.
- May 8, 2012. Ordinance 2012-300 was introduced to waive the required annual fee analysis, but the City Council voted to withdraw the legislation. The Amended Fee Update and Analysis was received September 25, 2012.
- May 17, 2013. The 2013 Annual Fee Update and Analysis was received.
- June 2, 2014. The 2014 Annual Fee Update and Analysis was received.
- May 22, 2015. The 2015 Annual Fee Update and Analysis was received.
- December 18, 2015. A 2015 Corrected Annual Fee Update and Analysis was received.
- July 14, 2016. The 2016 Annual Fee Update and Analysis was received.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER**

Code Waiver and Time Extension Requests

- July 17, 2017. The Mayor's FY 2017-18 Proposed Budget Ordinance included a waiver of the annual fee analysis. The Finance Committee amended the Ordinance (2017-504-E) to add language that on or before January 3, 2018, the Administration would bring legislation forth including a fee policy review and the previous year fee review as required by Section 106.112, Ordinance Code. No fee review was provided.
- July 23, 2018. The Mayor's FY 2018-19 Proposed Budget included a waiver of the annual fee analysis. The Ordinance (2018-504-E) included the language added by the previous Finance Committee that on or before January 3, 2018, the Administration would bring legislation forth including a fee policy review and the previous year fee review as required by Section 106.112, Ordinance Code. The Finance Committee amended the Ordinance to state that on or before July 1, 2019 the Administration will bring legislation forth including a fee policy review and the previous year fee review as required by Section 106.112, *Ordinance Code*. A fee review has not been provided.
- July 15, 2019. The Mayors 2019-20 Proposed Budget includes a waiver of the annual fee analysis.

Concern:

The requirement for an annual fee review was enacted after the City conducted a formal review of all fees charged for services and found that many fees had not been adjusted in years and were not recouping the cost of the service being provided. Some differences between the current fee and actual cost were so significant that a phased in approach was created. With a fee review having not been performed for the third year in a row, the City is unaware if it is recouping the cost of the services being provided.

Recommendation:

We recommend that this waiver be removed from the Budget Ordinance and that an updated fee schedule be provided consistent with the requirements of the Municipal Code.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
CHANGES TO EXISTING WAIVER**

Section 10.6 Waiver of Section 754.112 (Annual Budget for Stormwater User Fees), Ordinance Code.

The provision of Section 754.112 (Annual Budget for Stormwater User Fees), Ordinance Code, requiring that the greater of \$4,000,000 or 15 percent of the total revenue received whichever is higher to be appropriated for stormwater capital projects to fund the stormwater projects at less than \$4,000,000 or 15% of the total revenue is hereby waived.

Sec. 754.112. - Annual Budget for Stormwater User Fees.

Within the annual budget from the revenues received from § 754.106 and § 754.110, the greater of \$4,000,000 or 15 percent of the total revenue received whichever is higher shall be appropriated for stormwater capital projects, and no less than \$6,000,000 shall be designated Drainage System Rehabilitation.

(Ord. 2015-426-E , § 4)

NOTE – This waiver is to allow less than the greater of \$4,000,000 or 15% of the total revenue to be appropriated for stormwater capital projects. The minimum total dollar amount required by Section 754.112 is met with the proposed budget; however, the proposed budget allocates a larger portion of the budget towards Drainage System Rehabilitation, thereby requiring the waiver.

This is different than in the prior year when the budget did not include the total amount required.

No recommendation is offered.

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED**

Deleted – Section 10.4 from last year's budget ordinance – Waiving conflicting provisions of 117.107(2) (Availability of appropriations under grant programs), Ordinance Code, to accept Clean Air Act, Air Pollution – EPA Grant.

The provisions of Section 117.107(2), Ordinance Code, to appropriate a continuation grant in advance of the City receiving the grant award letter is hereby waived in order to appropriate the grant in advance of receipt of the award letter. Presently there is no grant award letter on the Clean Air Act, Air Pollution – EPA grant contract. It is anticipated that the grant will be awarded to the City of Jacksonville in January 2019 and that the letter will be forthcoming at that time.

Sec. 117.107. - Availability of appropriations under grant programs.

(2) Grant funds may not be appropriated prior to receipt of the grant, except in the case of reimbursement grants. Reimbursement grant funds may not be included in any appropriation bill until a grant award letter has been received committing to the disbursement of such funds upon completion of the project.

(Ord. 77-691-638, § 2; Ord. 83-591-400, § 1; Ord. 84-1281-764, § 2; Ord. 93-1214-589, § 1; Ord. 2015-427-E, § 1)

NOTE – This waiver was not included because this grant is now appropriated on Schedule B1b of the Budget Ordinance.

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS
WAIVERS REMOVED**

Deleted – Section 10.11 from last year’s budget ordinance – Waiver of Section 111.850 (Kids Hope Alliance Trust Funds), Part A (Kids Hope Alliance Trust Fund), Ordinance Code, to allow KHA Board Grants up to \$10,000 for “Stop the Violence.”

Section 111.850 (Kids Hope Alliance Trust Funds), Part A (Kids Hope Alliance Trust Fund), Ordinance Code, allows for mini-grants up to \$5,000 to organizations. The provision of Section 111.850, Part A, Ordinance Code, is hereby waived in order to allow the KHA Board to use the \$300,000 “Stop the Violence” funding to award mini-grants of up to \$10,000 to organizations.

Sec. 111.850. - Kids Hope Alliance Trust Funds.

Part A. Kids Hope Alliance Trust Fund

There is created within the General Trust and Agency Fund a trust fund account to be known as the Kids Hope Alliance Trust Fund , hereinafter called the Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. The mini-grants of up to \$5,000 may be awarded to organizations that provide programs for children and youth in the Jacksonville community and that are within the services, programs and activities identified in the Essential Services Categories under Chapter 77, Ordinance Code. The mini-grant funds shall not lapse at the close of any fiscal year, but instead shall carry over to the next fiscal year. Funds provided through the Fund shall not be used for ongoing program costs or fundraising efforts. The CEO shall make grant and other expenditure recommendations to the Board. The Board shall approve all expenditure amounts and the CEO shall award the amounts as directed by the Board. The CEO or its designee shall review the expenditures to ensure that the funds were expended for those items as approved by the Board. The Director of Finance and Administration, or his designee, is authorized and directed to make disbursements from the Fund after appropriation by the Council and upon written requisition of the CEO, or his designee, subject to the availability of funds in the Fund. Nothing in this Section shall prohibit or otherwise limit any appropriations which may be made by the Council to the Board for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code.

NOTE – This waiver is not included because separate legislation is anticipated to be filed to address this issue.

**COUNCIL AUDITOR’S OFFICE
PROPOSED 2019/20 BUDGET ORDINANCE 2019-504
ADDITIONAL PROVISIONS
DELETIONS**

Previous Section 11.20 Agreements between the City of Jacksonville Office of General Counsel and Conflict Counsel for Jacksonville Sheriff’s Office.

There is hereby approved, and the General Counsel, or his designee, and Corporation Secretary are hereby authorized to execute and deliver, those certain agreements between the City of Jacksonville and special counsel identified by the General Counsel pursuant to Section 108.505(c), *Ordinance Code*, for selection and retention of conflict counsel in representing Jacksonville Sheriff’s Office police officers, reserve officers, and corrections officers in civil cases in which the Office of General Counsel has determined the existence of a conflict or potential conflict of interest between the City and an officer’s legal position in the litigation. This authorization and approval is granted for agreements in aggregate not to exceed an amount of \$90,000 for the 2018-2019 fiscal year.

Recommendation – Based on a request from the Office of General Counsel, we recommend that this section be added back to the Budget Ordinance with the reference to Section 108.505(c) changed to 108.505.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

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

1. Gateway Community Services (Project Save Lives) (\$1,191,423)

Budget Ordinance Section 11.11

- Attach Revised Exhibit 1

Budget Ordinance Exhibit 1

- On page 4 of the exhibit, correct date range shown for Residential day beds to reflect the fiscal year 2019/20 timeframe

2. Prisoners of Christ - Ex-Offender Employment Program (\$400,000)

Budget Ordinance Section 11.12

- Attach Revised Exhibit 2

Budget Ordinance Exhibit 2

- On page 2 of the exhibit, correct Payment Terms language to reflect Sexual Offender or Sexual Predator employment will be funded by the City at \$3,750

3. New Hope Education and Addiction Services d/b/a Florida Recovery School (\$100,000)

Budget Ordinance Section 11.13

- Correct scrivener's error in title of Section 11.13

Budget Ordinance Exhibit 3

- No recommendations

4. Operation New Hope – Ex-Offender Re-entry Services (\$400,000)

Budget Ordinance Section 11.14

- No recommendations

Budget Ordinance Exhibit 4

- No recommendations

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

5. Edward Waters College – New Town Success Zone (\$161,300)

Budget Ordinance Section 11.15

- Attach Revised Exhibit 5

Budget Ordinance Exhibit 5

- On page 1 of the exhibit, correct year shown under the New Town Future Scholars Program (NTFS) to 2019-2020

6. Groundwork Jacksonville – McCoy's Creek and Hogan's Creek Improvements (\$50,000)

Budget Ordinance Section 11.16

- No recommendations

Budget Ordinance Exhibit 6

- No recommendations

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

Budget Ordinance Section 11.17

- No recommendations

Budget Ordinance Exhibit 7

- No recommendations

8. Jacksonville Zoological Society, Inc. (\$5,000,000) – CIP

Budget Ordinance Section 11.18

- No recommendations

9. Shands Jacksonville Medical Center, Inc. (\$20,000,000) – CIP

Budget Ordinance Section 11.19

- No recommendations

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
DIRECT CONTRACTS - GENERAL FUND NON-DEPARTMENTAL EXPENDITURES**

10. AGAPE Community Health Center (\$150,000)

Budget Ordinance Section 11.20

- Strike duplicate language
- Correct entity name from "Agape" to "Agape Community Health Center, Inc."
- Attach Revised Exhibit 8

Budget Ordinance Exhibit 8

- On page 1 of the exhibit, correct total funding for the program from \$2,446,995 to \$2,346,995

11. I.M. Sulzbacher Center for the Homeless (\$270,000)

Budget Ordinance Section 11.21

- Revise entity name to "I.M. Sulzbacher Center for the Homeless, Inc."
- Correct use of funds to agree with the budget shown on Exhibit 9
- Correct punctuation
- Attach Revised Exhibit 9

Budget Ordinance Exhibit 9

- On page 3 of the exhibit, revise the budget schedule to include the total cost of the program

12. Florida Theatre Performing Arts Center (\$1,000,000)

Budget Ordinance Section 11.22

- Include amount of appropriation (\$1,000,000) in title of Section 11.22

Budget Ordinance Exhibit 10

- No recommendations

These changes will have no impact to Special Council Contingency.

**Project Save Lives
2019-2020 Scope of Services**

Any substantive change will require Council approval.

Goal: To reduce opioid-related (OUD) overdoses, other substance use disorders (SUD) or Co-Occurring Disorders (CSUD) and mental health disorders (MHD), recidivism and deaths in the City of Jacksonville

Project:

Gateway Community Services (“GCS”) will work with up to 7 designated hospital emergency room departments (each an “ED”), and other community partners, including the Florida Department of Health, Jacksonville Fire and Rescue (“JFRD”) and the Medical Examiner’s Office to create a seamless, innovative, collaborative, stabilization and treatment solution (the “Program”) on a reimbursement basis to include the following:

Initial Evaluation and Referral to the Program

- Upon admission, ED will triage and stabilize OUD, SUD and MHD patients and obtain a urine drug screen in accordance with the ED’s policies and procedures, if indicated, and will cooperate with GCS to allow patients to receive the Program’s services
- GCS will provide a Recovery Peer Specialist (“RPS”) to provide support and education to family members and identified significant others
- The RPS will talk with patient about the Program after stabilization
- The RPS may use the Screening, Brief Intervention and Referral to Treatment evidence-based practice tool (“SBIRT”) or other indicated assessment tools and processes to assess and refer patients to participate in the Program (“Participants”)
- Participants that agree to participate and sign a consent, will be referred to either detox/stabilization services, inpatient services or outpatient services based upon the results of the comprehensive assessment
- The RPS will transport and accompany OUD and other SUD Participants to GCS detox/stabilization, GCS inpatient services or first outpatient GCS appointment
- The RPS for MHD participants will make a referral to appropriate hospital psychiatric services or community based treatment providers
- Participant and significant other, having been assessed for outpatient services, will be referred for obtaining a Narcan Kit before leaving ED
- GCS or the ED will notify Florida Department of Health of any Participants who are women of childbearing age and at risk of pregnancy or currently pregnant and refer for linkage to care in order to reduce the risk of Neonatal Abstinence Syndrome
- RPS will provide education to family and identified significant others on discharge from ED, including Marchman Act and Baker Act and other resources process if patient refused treatment. RPS will also educate and refer for obtaining Narcan Kit.

Residential Services

- GCS will provide 4 residential treatment beds (2 rooms) dedicated to residential services for the Program. City agrees to pay GCS \$180.00 per day per reserved bed regardless of occupancy in consideration for providing Program participants immediate access to residential treatment services. GCS will provide information on daily occupancy in quarterly reports and monthly invoices to the City.
- Standardized residential treatment services will consist of comprehensive, innovative and cost-effective substance use treatment services and include Medication Assisted Treatment (MAT) that includes Vivitrol, Buprenorphine or Suboxone, and/or other appropriate medications as indicated at discharge from residential services. GCS will transition Participants to outpatient services
- GCS will partner with Sulzbacher with dedicated funding for availability of 3 transitional rooms with two beds for men and 3 transitional rooms with one bed for women on buprenorphine for MAT for Opioid Use Disorder. City agrees to pay GCS \$500.00 per month per transitional room regardless of occupancy in consideration for providing Program participants immediate access to transitional beds. GCS will provide information on daily occupancy in quarterly reports and monthly invoices to the City. GCS will provide one counselor to work at Sulzbacher's Women's Village and Male Facility to assist with individuals in the transitional beds with medication dosage and provide relapse prevention groups or treatment groups as needed

Outpatient Services

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

Public Awareness, Outreach and Training

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

Administrative

- An onsite Lead Peer Specialist will supervise the ED scope of the Program from identification of ED Participant to discharge from the ED, including data collection
- GCS will provide a full-time Lead Care Coordinator for the Program who will provide overall management and direction of interagency seamless service delivery
- GCS will provide a full-time Office and Data Manager
- GCS will provide a full-time Peer Specialist Manager
- JFRD and the City's Director of Finance will administer and monitor the contracts to be entered into by the City in connection with the Program
- GCS will submit monthly invoices to JFRD for services at the rates shown in the attached budget for the Program

Data Collection and Evaluation

- The Lead Coordinator from October 1, 2019 through September 30th, 2020 will remain the Liaison between Gateway, all Emergency Departments and JFRD
- GCS will collect, maintain and evaluate data from all Participants and all other individuals identified as potential Participants.
- GCS will purchase a software program to create and implement mechanism to track community residential treatment beds GCS will collect and analyze data captured from software
- GCS will submit program data to JFRD no less than monthly
- GCS and St. Vincent's Riverside, Southside, Memorial, Park West, Baptist North and any other Emergency Departments that are added during this funding period, will obtain data from the Florida Department of Health, the Florida Department of Children and Families and any other community partners who participate in the Program and include such data in its evaluation and reporting

Collaboration

- GCS will identify potential community partners providing complementary services and funding, including the Florida Department of Health, the Florida Department of Children and Families and community non-profits and make appropriate referrals as may be in the best interest of Participants
- GCS and each ED will enter into MOUs necessary to carry out the program as well as all Business Associates Agreements as may be necessary to protect the privacy of patients in compliance with HIPAA and other applicable laws
- GCS and the ED will have all Participants complete and sign a Release of Information Form that complies with 42 CFR which allows communication of Participant clinical and demographic information exchange between GCS and the ED.

**GATEWAY COMMUNITY SERVICES, INC.
COJ - PROJECT SAVE LIVES
YEAR 3 at 7 EMERGENCY DEPARTMENTS
OCTOBER 1, 2019 - SEPTEMBER 30, 2020 (12 months)**

*** Any substantial change will require Council approval.**

Residential bed days	4 beds days @ \$180 for 365 days (10/01/19 - 9/30/2020)	\$ 262,800
Housing Units for patients in recovery	6 housing units @\$500 per month for 12 months	36,000
Physician	12 months salary + 24% fringe (\$250k base) @ .33 FTE	102,300
Physician Assistant	12 months salary + 24% fringe (\$93k base) @ .33 FTE	38,056
Nurse	12 months salary + 24% fringe (\$52k base) @ .33 FTE	21,278
Customer Service Representative	12 months salary + 24% fringe (\$12.50/hr base) @ .33 FTE	10,639
Data and Office Coordinator	12 months salary + 24% fringe benefits (\$52k base) @ .95FTE	61,256
Lead Care Coordinator	12 months salary + 24% fringe benefits (\$52k base)	64,480
Assistant Lead Care Coordinator	12 months salary + 24% fringe benefits (\$44k base)	54,560
Counselor - housed at Sulzbacher	12 months salary + 24% fringe benefits (\$40k base)	49,600
2 Peer Specialists St. V's Riverside ED #1	12 months salary + 24% fringe (\$13/hr base)	67,059
2 Peer Specialists St. V's Southside ED #2	Funded by State grant	-
2 Peer Specialists Memorial ED #3	12 months salary +24% fringe (\$13/hr base)	67,059
2 Peer Specialists Park West ED #4	12 months salary +24% fringe (\$13/hr base)	67,059
2 Peer Specialists ED #5	12 months salary +24% fringe (\$13/hr base)	67,059
2 Peer Specialists ED #6	12 months salary +24% fringe (\$13/hr base)	67,059
2 Peer Specialists ED #7	12 months salary +24% fringe (\$13/hr base)	67,059
3 Laptops for ED #5-7	1 Laptop @ \$1,800 each for each EDs #5-7	5,400
7 Cell Phones - one for each ED	One cell phone for each ED for 12 months	6,300
LYFT/UBER Vouchers	260 Roundtrips per year x 7 EDs x \$20 each	36,400
Education	PSA's and public outreach meetings	20,000
Software	For citywide treatment service availability; data collection	<u>20,000</u>
TOTAL 12 MONTH BUDGET		<u>\$ 1,191,423</u>

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

Prisoners of Christ Program
City Grant Proposal Term Sheet

Grant Recipient: Prisoners of Christ, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Prisoners of Christ (“Program”)

City Funding Request: \$400,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background:

In the last 3 years and 5 months, through our partnership with the City of Jacksonville, we have obtained employment for 361 men and women under the Program.

- 240 were violent offenders of which 31 were sex offenders
- 121 were non-violent offenders
- 38 were employed at minimum wage, 210 were employed at above minimum wage, and 113 were employed at a livable wage.
- This translates to almost 8 million dollars returned to the Jacksonville economy.
- Most importantly, this also saves tax payers the cost of trials, incarceration, and personal suffering, and makes the streets of Jacksonville a safer place.

Program Services and Activities:

The Program will provide the following services and activities:

- Residential clients are picked up at the bus station, taken to their residence
- Felony and probation registration, Fl. ID, followed by orientation
- Substance Abuse programming, Thinking for A Change (cognitive behavioral change programming)
- Individual counseling to identify goals and needs.
- A plan is developed to assist each client attain these goals
- Mentoring—each client is matched with a man in our community who volunteers his time
- Monitoring of each client through drug testing, financial oversight, and bi-monthly meetings.
- Our residential clients usually stay with us for 6-12 months depending on their progress.
- Our comprehensive job program includes an initial appointment which takes about two hours
- Job Specialist assesses client’s skills, education, and suitable environment based on type of crime committed.
- A resume is created, job search done, resume’s submitted
- Interview training to help each client answer the hard questions about their past with confidence.
- Interviews are scheduled and transportation provided
- Follow-up with each client at 30,60, and 90 days.

Payment Terms:

City payments will be on the basis of charges for services resulting in employment.

- Basic Offender employment \$3,100,
- Violent Offender employment \$3,300 and
- Sexual Offender / Sexual Predator employment \$3,750.

City payments will also include Daily Housing Costs of \$33.07 up to \$2,000 per client.

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1, 2, 4 and 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

Florida Recovery Schools

City Grant Proposal Term Sheet

Grant Recipient: New Hope Education and Addiction Services, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Florida Recovery Schools (“Program”)

City Funding Request: \$100,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background:

Addiction is the most pervasive, most debilitating and fastest growing health problem faced by high school students. Even more disturbing, adolescents who suffer from substance abuse disorders and do not receive treatment and recovery support are at major risk of experiencing long-term addiction as adults. For those who make a commitment to pursuing a path of sobriety, the most convenient option, returning to the school where drugs and/or alcohol were available, is not the best option.

Using an evidence-based substance use recovery support protocol, Florida Recovery Schools (FRS) currently serves up to 50 adolescents per year, over 50% of who will achieve long-term sobriety. Comparing FRS’ average per student cost for a course of care (\$6,907) to SAMHSA’s estimated annual cost of addiction (\$25,000 per year per teen with a substance use disorder) makes it clear that FRS offers a cost-effective chance at a lifetime of sobriety for the teens.

According to the 2017 CDC’s Youth Behavioral Risk Survey (YBRS), There are more than 31,000 Duval County Public School (DCPS) high school students likely to have been offered, sold, or given an illegal drug by someone on school property (27.4%) than other students in the State of Florida (17.0%), with certain local CDC defined Health Zones ranked higher.

Florida Recovery School, the only Recovery high school in the Southeast, is currently receiving 62% of their referrals from the Florida Department of Juvenile Justice (DJJ), and an additional 31% from DCPS. Many of the students have not received SUD treatment, yet the unique private-public partnership between FRS and DCPS is a proven prototype that aligns development of a drug-free lifestyle with academic advancement and effective social interactions. It works. Nearly three years since its launch in the CDC’s highest substance use Health Zone, FRS has proven results.

Payment Terms:

We ask that you continue your critical support of our program with a grant of \$100,000 for the 2019-2020 budget year. These funds will be used to assist in the compensation requirements for our Executive Director, who works directly with our students.

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

Operation New Hope Re-Entry Services

City Grant Proposal Term Sheet

Grant Recipient: Operation New Hope, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Re-Entry Services (“Program”)

City Funding Request: \$400,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background:

Operation New Hope is a recognized leader in empowering people returning from the criminal justice system to realize that *Second Chances Matter*[™]. Our Ready4Work[©] program has provided services to over **5,000 Jacksonville citizens since 2003**. By providing case management, career development, mental health support, vocational training, and a dedicated job coach approximately 65% of graduates move into gainful employment.

Program Services and Activities:

The following Program services and activities will be provided to support clients exiting the jail and prison system. The Program will include:

- 4 weeks of career development including things like: resume writing, mock interviewing, conflict resolution, customer service, and other Soft skills.
- During the 4 weeks, the client will be assigned the following resources (which will be available for up to a year):
 - a case manager that will create an individualized plan of care
 - a mental health coordinator
 - a job-coach
- If the client is a good candidate for Vocational Training, that will be offered as well.
- Once the client is ready to find a job, the job coach will work directly with local employers to find a job opening that is a match for the client.
- Supportive services, such as:
 - Monetary assistance with transitional housing
 - Monetary assistance for bus passes
 - Clothes for job interviews
 - Assistance with obtaining vital documentation (birth certificate, driver’s license)
 - Monetary assistance with equipment that is needed for their job assignment

Qualifications for a citizen to participate in our program are as follows:

- Previously incarcerated
- 18+ years old
- Resident of Duval County
- No sexual offense
- No habitual violent offenses
- Drug Free

Payment Terms:

City payments will be made on the basis of charges for services.

- The final payment may be prorated based upon workforce readiness or stabilization if the individual does not become employed and is no longer participating in the program. There will be three tiers for payment based on the client's ultimate achievements and involvement at Operation New Hope.
 - One payment will be made per client based upon the highest tier achieved.
 - Tier III, Employment: \$5,500 payment is made when a client has successfully gained employment for two weeks and is able to provide backup.
 - Tier II, Workforce Readiness: \$4,000 payment will be made for client that completes Career Development Class, Resume completion and uploading into various on-line systems, Wonderlic Assessment, several drug screenings, the State of Florida job application, and mock interview class.
 - Tier I, Stabilization: \$2,500 payment will be made for client that completes initial intake, Mental Health screening, Forecast Report, and overall assessment.
- Operation New Hope may also be reimbursed for housing at \$30.76 day (maximum \$2,000 per person).

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1, 2, 4 and 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet ("Term Sheet") and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

New Town Success Zone
City Grant Proposal Term Sheet

Grant Recipient: Edward Waters College, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: New Town Success Zone (“Program”)

City Funding Request: \$161,300 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background:

Our vision at New Town Success Zone (NTSZ) is to serve as the catalyst for New Town residents to connect to programs and services that offer opportunities to help all individuals and families grow and develop into the best leaders by achieving success in academics, economic development, health and social well-being.

Program Services and Activities:

The following provides New Town Success Zone's Scope of Services, Activities and Schedule towards achieving its program's goals and objectives during FY 2019-2020 (October 1, 2019 – September 30, 2020:

Education – To improve the continuation of services from birth through high school graduation, post secondary education or career/vocational training completion of youth that reside in NTSZ.

- New Town Future Scholars Program (NTFS)- 40 S.P. Livingston 2nd grade students will receive small group reading instruction in classrooms and during home visits. This program will occur during the 2019-2020 school year 5 days per week.
- Dad All Day (D.A.D.)– NTSZ's fatherhood program helps D.A.D.s be great! D.A.D.s learn how to nurture and develop effective fathering skills and strategies, improve communication skills, personal, cultural and professional development and learn ways to be actively involved in their children's lives. This program will occur on the 2nd Tuesday of each month.
- 24/7 Dads[®] - NTSZ will conduct 4 complete series (12-week classes) of the 24/7 Dad[®] Fatherhood Training program, in conjunction Family Support Services (FSS). 24/7 Dad[®] is an evidence-based, 12-week program to train fathers to be involved, responsible, and committed 24 hours a day, 7 days a week. The 24/7[®] Dads class will occur each Wednesday during the 12-week series.
- Baby University - Baby University promotes maternal health and the academic achievement, health and well-being for 0 - 5 year old children. Through collaborative partnerships, Baby University initiatives emphasize parent and community engagement offering learning experiences focused on the core areas for healthy child development:

- Social & Emotional
- Language & Communication
- Early Learning & Literacy
- Physical
- Maternal Health & Well-Being
- Positive Parenting Partnerships

This program will occur on the 4th Thursday of each month.

- Vision Keepers Meeting – NTSZ's highly engaged community group dedicated to developing leadership and advocacy skills to successfully achieve the goals and initiatives of New Town Success Zone. This program will occur on the 1st and 3rd Thursday of each month.
- Economic Growth & Development - NTSZ entrepreneurs learn about business development best practices, as well as, financial and support resources available throughout the Northeast Florida community. This program will occur on the 2nd Monday of each month.

Health & Food Security:

- Wellness Rx - NTSZ residents learn from professional health and medical providers on how to live healthy lives and receive new information about medication safety, cardiovascular health, smoking cessation, diabetes, mental health, financial literacy, and more in these health and wellness workshops. NTSZ residents receive free, healthy foods provided by Feeding Northeast Florida after the workshop that is held on the 4th Saturday of the month. Wellness Rx programs will occur on the 1st Tuesday and 4th Saturday of each month.
- Urban Farmacy - Our community garden grows healthy foods and teaches health promoting behaviors through cooking and STEAM focused activities and workshops to NTSZ children and parents. This program will occur on the 1st Saturday of each month.

Employment: Increase access to job readiness programming and employment opportunities

for NTSZ residents by as indicated by hosting 4 programs with local agencies.

- Financial Opportunity Center (FOC): The career and personal finance service center is designed to help low- to moderate-income families develop smart money habits and career pathways. The program will occur daily Monday - Friday.

Budget Schedule regarding the use of the City Funds:

See Budget Schedule for detail regarding line item expenditures.

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

FY 2020 PSG/ City Grant - Program Budget Detail				
Edward Waters College New Town Success Zone				
Lead Agency:				
NTSZ Fiscal Agent (TBD)				
Program Name:				
New Town Success Zone				
Any substantial change will require Council approval.				
This request shall be subject to Parts 1 through 5 of Chapter 118 Jacksonville Municipal Code.				
Categories and Line Items	Total Cost of Program FY 2019-2020	Agency Provided Funding	All Other Program Revenues	City of Jacksonville (City Grant)
I. Employee Compensation				
Personnel - 01201 (list Job Title or Positions)				
1 Executive Director	\$65,000.00	\$0.00	\$0.00	\$65,000.00
2 Data Analysis Manager	\$62,000.00	\$0.00	\$0.00	\$62,000.00
3 2-Gen Program Coordinator	\$0.00	\$0.00	\$0.00	
4 Program Assistant	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Employee Compensation	\$127,000.00	\$0.00	\$0.00	\$127,000.00
Fringe Benefits				
Payroll Taxes - FICA & Med Tax - 02101	\$9,715.00	\$0.00	\$0.00	\$9,715.00
Health Insurance - 02304	\$21,501.00	\$0.00	\$0.00	\$21,501.00
Retirement - 02201	\$0.00	\$0.00	\$0.00	\$0.00
Dental - 02301	\$0.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$0.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$0.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Taxes and Benefits	\$31,216.00	\$0.00	\$0.00	\$31,216.00
Total Employee Compensation	\$158,216.00	\$0.00	\$0.00	\$158,216.00
II. Operating Expenses				
Occupancy Expenses				
Rent - Occupancy -04408	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Office Expenses				
Office and Other Supplies - 05101	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Postage - 04101	\$0.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$300.00	\$0.00	\$0.00	\$300.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training - 05401	\$0.00	\$0.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$0.00	\$0.00	\$0.00	\$0.00
Background Screening - 04938	\$0.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Travel Expenses				
Local Mileage - 04021	\$0.00	\$0.00	\$0.00	\$0.00
Parking & Tools - 04028	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Expenses				
Rental & Leases - Equipment - 04402	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Direct Client Expenses - 08301				
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$784.00	\$0.00	\$0.00	\$784.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00
Client Other - Outreach to Families	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenses	\$3,084.00	\$0.00	\$0.00	\$3,084.00
III. Operating Capital Outlay (OVER \$1,000)				
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Direct Expenses Total	\$161,300.00	\$0.00	\$0.00	\$161,300.00
Percent of Budget	100.0%	0.0%	0.0%	100.0%

Groundwork Jacksonville, Inc. (McCoys Creek/Emerald Trail)

City Grant Proposal Term Sheet

Grant Recipient: Groundwork Jacksonville, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Services related to McCoys Creek and Emerald Trail Project (“Program”)

City Funding Request: \$50,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background:

Groundwork Jacksonville, Inc. (GWJax) is the City’s primary non-profit organization specifically created to restore urban creeks, connect urban neighborhoods and convert neglected and contaminated land into parks, playgrounds, trails, and other public greenspace. Founded locally in 2014 as one of only 20 Groundwork Trusts across the country, Groundwork Jacksonville, Inc. is a partnership between the City of Jacksonville, the US National Park Service, the US Environmental Protection Agency and Groundwork USA. Its goal is to build and connect Jacksonville’s Emerald Necklace, an idea championed by famed architect Henry Klutho in the early 20th Century.

Program Services and Activities:

During the City’s upcoming 2019/2020 fiscal year, GWJax will work closely with the City’s Public Works and Parks, Recreation and Community Services Departments on the following projects:

McCoys Creek Branches

- GWJax will provide a 100% design for the restoration of the McCoys Creek branches and a 30% recreational design including the trail at a cost of **\$431,058**.
 - Project Development \$23,848
 - 60% Stream Restoration Design \$248,974
 - 90% Stream Restoration Design \$63,800
 - 100% Stream Restoration Design \$17,720
 - 30% Recreational Design \$65,690
 - Permitting Package Preparation \$11,026

McCoys Creek Phase 2

- GWJax submitted a grant request for **\$357,280** to NOAA (National Oceanic and Atmospheric Administration) for funds to complete a 100% stream restoration design for Phase 2 of the project from Mrytle St. to the mouth of the River.
- 100% Stream Restoration Design \$327,800
- Fish Study \$29,480

GWJax will provide ongoing community engagement for the McCoys Creek Restoration Project.

Emerald Trail – S-Line to Stonewall Segment

- GWJax will oversee design of this trail segment and contribute **\$900,000** to the project, providing 25% of the project costs.

Budget Schedule regarding the use of the City Funds:

See Budget Schedule for line item expenditures.

Payment Terms:

The City's \$50,000 contribution will fund a portion of the CEO's salary, which supports the staff's ability to focus on raising project funds. GWJax's fiscal year is July 1 through June 30. The City funds will provide reimbursement during the quarters ending December 2019, March 2020 and June 2020.

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet ("Term Sheet") and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

Operating Budget - Draft													
Groundwork Jacksonville, Inc.													
Fiscal Year July 1, 2019 to June 31, 2020													
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	Total
Revenues													
Unrestricted Revenue	24,808	15,373	15,583	15,583	40,583	3,879	13,879	23,979	3,979	4,079	4,079	4,179	169,983
Restricted Contributions													-
COJ Grant	16,666						16,667			16,667			50,000
Trail Building	170,000			250,000		200,000			280,000		110,000		1,010,000
McCoy's Creek Design	10,000	10,000	20,000	10,000	10,000	25,000	25,000	25,000	25,000	25,000			185,000
NFWF Grant (reimbursable)/McCoy's	50,000	50,000	44,644	44,644	44,644	16,068							250,000
S-Line Bio Corridor TD/EPB	39,500		4,000										43,500
Fidelity	54,000												54,000
Florida Sea Grant				3,848		2,240			2,240			2,240	10,567
LISC-Trail	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
LISC-Equity	4,950	4,950	3,700	3,300	4,950	4,500	3,700	4,230					34,280
Kids Hope Alliance	41,316	37,637				500	800	1,000	7,500	250			89,000
Total Project/Program Revenue	390,182	106,337	76,094	315,542	63,344	252,058	49,917	33,980	318,490	45,667	113,750	5,990	1,771,350
Total Revenues	414,990	121,710	91,677	331,125	103,927	255,937	63,796	57,959	322,469	49,746	117,829	10,169	1,941,333
Expenses													
Program Expense	28,316	13,559	18,541	3,948	4,504	4,692	5,436	4,692	4,947	6,717	4,692	4,692	104,736
Project Expenses													
McCoy's Creek						33,932	44,644	17,937	11,026	35,875	37,645		181,059
NFWF Grant	50,000	50,000	50,000	44,644	44,644	10,712							250,000
Trail Building		170,000								365,000	55,000	310,000	900,000
S-Line Biodiversity Corridor	9,040	1,606	25,378	350			1,667	1,667	1,667				41,375
Development Plan Fidelity	9,750	6,750	6,750	10,750	3,000	3,000	3,250	3,000	5,500			250	52,000
Engagement Activities	2,865	1,281	8,674	3,812	1,826	662	1,512	1,176	662	862	876	1,862	26,070
FL Sea Grant - CREST			3,848			2,237			2,237				10,559
Total Project Expense	71,655	229,637	94,650	59,556	49,470	50,543	51,073	23,780	21,092	401,737	93,521	314,349	1,461,063
Operations													
LISC Grant Expenses													
PT Trail Coord	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
Equity Planning	2,450	2,450	1,200	800	2,450	2,000	1,200	1,730					14,280
General & Administrative:													
Executive Director	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000
Comm Engagement Specialist	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
Donor Coord/Admin Assistant		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	36,663
AmeriCorp		700		-	-	2,100	-	-	-	-	2,100	2,100	7,000
Other Operating Expenses	12,244	8,761	14,763	13,941	13,441	8,603	10,396	10,331	8,908	16,106	10,006	7,713	135,209
Operations Expense	29,194	29,744	33,796	32,574	33,724	30,536	29,429	29,894	26,741	33,939	29,939	27,646	367,152
Total Expenses	129,165	272,940	146,987	96,078	87,698	85,771	85,938	58,366	52,780	442,393	128,152	346,687	1,932,951

2-1-1 Program

City Grant Proposal Term Sheet

Grant Recipient: United Way of Northeast Florida, Inc., a Florida not for profit corporation (“UW”)

Program Name: 2-1-1 (“2-1-1” or “Program”)

City Funding Request: \$150,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantive change will require Council approval.

Program Background: 2-1-1 is Jacksonville’s only 24-hour information and referral service and help center. 2-1-1 provides critical information and referral services for low-income and homeless persons and families as defined in United States Code 11302 (Title 42). In 2014 and 2017, UWs in Florida commissioned the ALICE (Asset Limited, Income Constrained and Employed) report in part to help identify who in our communities were struggling to make ends meet financially (the working poor). It also documented a survival budget that identifies the basic threshold for what an individual/family must earn in order to survive. In Duval County, 37% of households fall below the ALICE threshold and are only one crisis away from poverty and homelessness.

Program Services and Activities:

Annual data (June 2018 – May 2019) shows that 2-1-1 answered 72,000+ total calls mostly from Duval County residents and provided 59,194 referrals for emergency financial assistance (utility payment assistance, rent payment assistance, rental deposit assistance, homeless shelter referrals, utility deposit assistance, permanent supportive housing, furniture and clothing assistance and more). Additionally, since there is often a connection between mental illness and homelessness, it is also important to note that 2-1-1 is Jacksonville’s suicide prevention and intervention helpline. 2-1-1 staff responded to 1,202 suicide and crisis intervention/prevention calls from people in emotional distress and possibly suicidal.

2-1-1 is also proud to partner with the Jacksonville Fire and Rescue Department and the City’s Emergency Operations Center (EOC) following the devastating impact from a hurricane. (Immediately after Hurricane Irma, 2-1-1 worked closely with the City’s EOC, Federal Emergency Management Agency (FEMA) and the Library system to establish FEMA Registration Sites that helped secure 110,000+ registrations for Duval County.) Most recently, our Board of Directors approved the establishment of MISSION UNITED to help ensure a coordinated system of care that helps veterans and their families achieve successful outcomes and avoid slipping through the cracks as they transition from active military service. The decision to move forward with MISSION UNITED was made after extensive community and key stakeholder engagement to ensure that there would be a value add and not duplicate existing activities.

Budget Narrative regarding the use of the City Funds:

\$15,000 – Head of Basic Needs - Jeff Winkler, a long-standing member of the non-profit community and a 13-year veteran with UW, serves as Head of Basic Needs with UW. In this role, he provides oversight of the development and implementation of 2-1-1’s strategic plan and vision. Jeff will spend approximately 35% of his time related to 2-1-1 activities.

\$30,000 – 2-1-1 Director - The UW 2-1-1 Director is responsible for daily management and oversight of UW 2-1-1 staff and volunteers, including scheduling, training, adherence to accreditation requirements and ongoing continuing education training. COJ funding would account for less than 50% of salary for this position.

\$95,000 – Call Center Specialists (6-7) – Answer calls and provide information & referral services and crisis intervention and suicide prevention support. COJ funding would account for approximately 67% of salaries for these positions.

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

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

FY 2020 City of Jacksonville Grant Proposal - Program Budget Detail

Lead Agency:
United Way of Northeast Florida, Inc.
Program Name:
United Way 2-1-1/Information & Referral

City of Jacksonville Fiscal Year: October 1, 2019 to September 30, 2020

Any substantial change will require Council approval.

BUDGET

Categories and Line Items	Total Cost of Program FY 2019-2020	Funding Partners			
		Agency Provided Funding	All Other Program Revenues	City of Jacksonville (General Fund)	Private Foundation Funding
I. Employee Compensation					
Personnel - 01201 (list Title & Name of Employee)					
1. Call Center Specialists (7)	\$192,000.00	\$80,000.00	\$17,000.00	\$95,000.00	\$0.00
2. Director	\$80,000.00	\$35,000.00	\$15,000.00	\$30,000.00	\$0.00
3. Call Center Specialists (Temp. Coverage)	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
4. 2-1-1 Overtime Expenses	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
5. 2-1-1 MFV Care Coordinator	\$42,000.00	\$0.00	\$42,000.00	\$0.00	\$0.00
6. HMG Administrative Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7. Departmental Support	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8. Head of Basic Needs	\$54,650.00	\$35,000.00	\$4,650.00	\$15,000.00	\$0.00
9. 2-1-1 MFV Resource Specialist	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00
10. Information & Texting Platform Manager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Employee Compensation	\$428,650.00	\$175,000.00	\$113,650.00	\$140,000.00	\$0.00
Fringe Benefits					
Payroll Taxes - FICA & Med Tax - 02101	\$32,248.00	\$25,426.00	\$6,822.00	\$0.00	\$0.00
Health Insurance - 02304	\$99,255.00	\$78,000.00	\$21,255.00	\$0.00	\$0.00
Retirement - 02201	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Dental - 02301	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Life Insurance - 02303	\$4,600.00	\$4,600.00	\$0.00	\$0.00	\$0.00
Workers Compensation - 02401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment Taxes - 02501	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00
Other Benefits - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Taxes and Benefits	\$178,503.00	\$150,426.00	\$28,077.00	\$0.00	\$0.00
Total Employee Compensation	\$607,153.00	\$325,426.00	\$141,727.00	\$140,000.00	\$0.00
II. Operating Expenses					
Occupancy Expenses					
Rent - Occupancy -04408	\$48,000.00	\$48,000.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$68,884.00	\$67,684.00	\$1,200.00	\$0.00	\$0.00
Utilities - 04301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$11,146.00	\$9,600.00	\$1,546.00	\$0.00	\$0.00
Other - (UWW & UWof Annual Dues)	\$40,500.00	\$40,500.00	\$0.00	\$0.00	\$0.00
Office Expenses					
Office and Other Supplies - 05101	\$880.00	\$400.00	\$480.00	\$0.00	\$0.00
Postage - 04101	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
Printing and Advertising - 04801	\$2,220.00	\$1,500.00	\$720.00	\$0.00	\$0.00
Publications - 05216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Training & Conferences - 05401	\$20,300.00	\$17,800.00	\$2,500.00	\$0.00	\$0.00
Directors & Officers - Insurance - 04501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees & Services (not audit) - 03410	\$50,000.00	\$40,000.00	\$0.00	\$0.00	\$10,000.00
Background Screening - 04938	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00
Other - Equipment under \$1,000 - 06403	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel Expenses					
Local Mileage - 04021	\$1,052.00	\$500.00	\$552.00	\$0.00	\$0.00
Parking & Tools - 04028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Expenses					
Rental & Leases - Equipment - 04402	\$37,694.00	\$37,694.00	\$0.00	\$0.00	\$0.00
Vehicle Fuel and Maintenance - 04216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Insurance -04502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - (Service Point Database & CRM)	\$39,000.00	\$29,000.00	\$0.00	\$10,000.00	\$0.00
Direct Client Expenses - 08301					
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Client Other (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenses	\$320,526.00	\$293,528.00	\$6,998.00	\$10,000.00	\$10,000.00
III. Operating Capital Outlay (OVER \$1,000)					
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$2,200.00	\$0.00	\$2,200.00	\$0.00	\$0.00
Other - (Please describe)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$2,200.00	\$0.00	\$2,200.00	\$0.00	\$0.00
Direct Expenses Total	\$929,879.00	\$618,954.00	\$150,925.00	\$150,000.00	\$10,000.00
Percent of Budget	100.0%	66.6%	16.2%	16.1%	1.1%

Agape Community Health Center, Inc.

City Grant Proposal Term Sheet

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

Program Name: Health Care Services (“Program”)

City Funding Request: \$150,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Background and Information regarding Funding Request:

AGAPE Community Health Center, Inc., a Federally Qualified Health Center (FQHC), is requesting a City of Jacksonville local match of **\$150,000**. AGAPE has been a key partner with the city for providing health care services to children, individuals and families since 2004.

In 2016 AGAPE independently won the three (3) year award from HRSA to provide primary care services in Jacksonville. In 2019 AGAPE once again, independently won the three (3) year award from HRSA to provide primary care services. The amount of this request is based on the required local match for AGAPE’s portion of the \$50M Low Income Pool (LIP) funding provided to FQHCs through the Florida Agency for Health Care Administration and the continued need to provide Charity Care. This request also includes the added benefit of a match for additional LIP funds that may become available because some municipalities will not be able to meet their required contribution.

TYPE	COJ MATCH	MATCH DESCRIPTION	ACHA STATE	TOTAL
LIP	\$ 84,721	Initial Local Intergovernmental Transfer	\$96,995	\$181,716
CITY	\$65,279	City Contribution	\$0	\$65,279
		Sub-Total Impact		\$246,995
HRSA	\$0	Local services partnership	\$0	\$2,100,000
TOTAL	\$150,000		\$96,995	\$2,346,995

For a City investment of **\$150,000** the citizens of Jacksonville will have return of investment of \$246,995 for additional services to be provided for some of the city’s neediest individuals and families, diverting them from our Emergency Rooms to a Primary Care Medical Home.

Serving the largest city in Florida, AGAPE operates four locations across the Jacksonville area. The Florida Association of Community Health Centers (FACHC) has determined the overall impact of AGAPE for 2016 was \$6.2 million, with an additional return on investment of \$0.98 for each \$1.00 invested in Agape.

	LOCATIONS
1	AGAPE West Jax: 120 King St, Jacksonville, FL 32204
2	AGAPE South Jax: 3900 University Blvd, Suite 2, Jacksonville, FL 32216
3	AGAPE Wesconnett: 5460 Blanding Blvd, Jacksonville, FL 32244
4	AGAPE Magnolia: 5316 N Pearl St, Jacksonville, FL 32208

Program Services and Activities:

The Programs provides health care services to children, individuals and families.

Budget Narrative regarding the use of the City Funds:

AGAPE Community Health Center, Inc. will expend the allocated funds as follows:

- \$84,721 will be used as our Intergovernmental Transfer (IGT) for FQHC LIP Funding from ACHA, and we will receive an additional \$96,995. These combined funds will be used for Emergency Room Diversion and Preventative Care.
- \$65,279 will be used for Labs and Diagnostic Testing

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

I.M. Sulzbacher Center for the Homeless, Inc.

City Grant Proposal Term Sheet

Grant Recipient: I.M. Sulzbacher Center for the Homeless, Inc., a Florida not for profit corporation (“Recipient”)

Program Name: Homelessness Continuum of Care (“Program”)

City Funding Request: \$270,000 (“City Funds”)

Fiscal Year: Fiscal Year 2019-2020

City Contract Term: October 1, 2019 – September 30, 2020

Any substantial change will require Council approval.

Program Services and Activities:

On one campus, the Program will provide the continuum of care in partnership with the Mental Health Resource Center’s (MHRC) Link and Quest Program to address homelessness in Downtown Jacksonville. The co-location of MHRC’s Link and Quest Program at Sulzbacher increases services using existing capacity that was recently opened at Sulzbacher. The homeless women and family clients are now located at a new facility in Springfield leaving 6,000 square feet of usable space at the 611 E. Adams Street location including a large 15 stall shower, 10 stall bathroom, laundry facilities, outdoor deck, multi-purpose room, and office space to house MHRC’s Link and Quest Program staff.

The continuum of care toward which these funds are to be used includes:

- **Additional weekend hours** - Total cost of 3 staff persons x \$18/hr. x 24 hours each/week x 52 weeks = \$67,392. Of this, COJ to fund 2 staff persons x \$18/hr. x 16 hours each/week x 52 weeks = \$29,952.
- **Maintenance staff** - 2 hours/day x \$11.00/hour x 365 day = \$8,030.
- **Benefits** for weekend staff, figured at 28% of salary = \$18,870. Of this, COJ to fund \$8,386.
- **Utility Costs** - 8,000 SF x \$.1911/month/SF x 12 months, to include all pavilion, booth, and library space, = \$18,346.
- **Maintenance/Janitorial Supplies**, figured at \$250/year.
- **Program Supplies** - Total cost of detergent, soap, shampoo, towels, cleaning supplies and paper products, figured at \$25,000/year. Of this, COJ to fund \$18,146.
- **Temporary Supportive Housing** - 714 nights of housing at ~\$70.03/night = \$50,000.
- **JSO Officer (weekdays)** - Total cost of \$99,450 for a JSO officer on site rotation during the day (\$45/hour x 40 hours/week x 52 weeks, plus scheduler fee of \$225 every two weeks).
- **JSO Officer (weekends)** - Total cost of \$56,160 for a JSO officer on site rotation during the day (\$45/hour x 24 hours/week x 52 weeks). Of this, COJ to fund \$45/hr. x 16 hours/week x 52 weeks = \$37,440.

This results in increased access to services including; emergency shelter, rapid rehousing, permanent supportive housing, case management, meals, life skills, employment assistance and referrals, career education, primary health and dental care, mental health care, substance abuse counseling, showers, laundry and mail access. This collaboration greatly enables street homeless clients to access resources during the day and get linked immediately into the homeless services system without the barrier of transportation to other service facilities.

Budget Schedule regarding the use of the City Funds:

See Budget Schedule for line item expenditures.

Payment Terms:

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

Additional Grant Requirements and Restrictions: City Funds for the Program shall be subject to Parts 1 through 5 of Chapter 118, Jacksonville Municipal Code. These funds will be used under Chapter 118 part 1-5 and not PSG. Specifically, the provisions of 118.805 to the contrary are waived. Recipient shall use the City funds for the Program in accordance with this City Council approved City Grant Proposal Term Sheet (“Term Sheet”) and the City Council approved Program budget. The Grants Administrator may amend this Term Sheet and the approved Program budget consistent with the Program needs provided that any substantial change to this Term Sheet or the approved Program budget will require further Council approval.

FY 2020 PSG/ City Grant - Program Budget Detail

Lead Agency:

I.M. Sulzbacher Center for the Homeless, Inc.

Program Name:

Agency Fiscal Year:

Urban Rest Stop

July 1 - June 30

Any substantial change will require Council approval.

BUDGET

Categories and Line Items	Total Cost of Program FY 2019-2020	Agency Provided Funding	Funding Partners	
			City of Jacksonville (City Grant)	Federal/ State & Other Funding
I. Employee Compensation				
Personnel - 01201 (list Job Title or Positions)				
1 JSO Officer - Weekdays	\$99,450.00	\$0.00	\$99,450.00	\$0.00
2 JSO Officer - Weekends	\$56,160.00	\$18,720.00	\$37,440.00	\$0.00
3 Weekend Staff (2 staffpersons)	\$67,392.00	\$37,440.00	\$29,952.00	\$0.00
4 Maintenance Staff	\$8,030.00	\$0.00	\$8,030.00	\$0.00
Subtotal Employee Compensation	\$231,032.00	\$56,160.00	\$174,872.00	\$0.00
Fringe Benefits				
Payroll Taxes - FICA & Med Tax - 02101	\$12,775.00	\$10,484.00	\$2,291.00	\$0.00
Health Insurance - 02304	\$4,118.00	\$0.00	\$4,118.00	\$0.00
Retirement - 02201	\$539.00	\$0.00	\$539.00	\$0.00
Workers Compensation - 02401	\$764.00	\$0.00	\$764.00	\$0.00
Unemployment Taxes - 02501	\$374.00	\$0.00	\$374.00	\$0.00
Other Benefits - (Please describe)	\$300.00	\$0.00	\$300.00	\$0.00
Subtotal Taxes and Benefits	\$18,870.00	\$10,484.00	\$8,386.00	\$0.00
Total Employee Compensation	\$249,902.00	\$66,644.00	\$183,258.00	\$0.00
II. Operating Expenses				
Occupancy Expenses				
Rent - Occupancy -04408	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - 04181	\$0.00	\$0.00	\$0.00	\$0.00
Utilities - 04301	\$18,346.00	\$0.00	\$18,346.00	\$0.00
Maintenance and Repairs - 04603	\$0.00	\$0.00	\$0.00	\$0.00
Insurance Property & General Liability - 04502	\$0.00	\$0.00	\$0.00	\$0.00
Other - Janatorial Supplies	\$250.00	\$0.00	\$250.00	\$0.00
Direct Client Expenses - 08301	\$0.00			
Client Rent	\$0.00	\$0.00	\$0.00	\$0.00
Client Utilities	\$0.00	\$0.00	\$0.00	\$0.00
Client Food	\$0.00	\$0.00	\$0.00	\$0.00
Client Medical	\$0.00	\$0.00	\$0.00	\$0.00
Client Educational	\$0.00	\$0.00	\$0.00	\$0.00
Client Personal	\$0.00	\$0.00	\$0.00	\$0.00
Client Other - Temporary Supportive Housing	\$50,000.00	\$0.00	\$50,000.00	\$0.00
Client Other - Detergent, soap, shampoo, towels, paper products	\$25,000.00	\$6,854.00	\$18,146.00	\$0.00
Total Operating Expenses	\$93,596.00	\$6,854.00	\$86,742.00	\$0.00
III. Operating Capital Outlay (OVER \$1,000)				
Machinery & Equipment - 06402	\$0.00	\$0.00	\$0.00	\$0.00
Computers & Software - 06427	\$0.00	\$0.00	\$0.00	\$0.00
Other - Renovations to space				
Other - Expanded services to include storage and transportation	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Total Capital Outlay	\$200,000.00	\$0.00	\$0.00	\$200,000.00
Direct Expenses Total	\$543,498.00	\$73,498.00	\$270,000.00	\$200,000.00
Percent of Budget	100.0%	13.5%	49.7%	36.8%

General Terms and Conditions for a Grant Agreement
between
the City of Jacksonville (City) and The Florida Theatre Performing Arts Center, Inc. (FTPAC)
for
FY20 City Appropriated Funding of \$1 million for Capital
Improvements on City Owned Facilities Operated by FTPAC

Any substantial change will require Council approval

- There shall be an executed Grant Agreement (the “Agreement”) between the City and FTPAC incorporating the following specific terms and conditions, in addition to any other grant provisions, as required by the City’s Office of General Counsel.
- The Agreement shall have a term of 6 years. The City anticipates a 5 year cumulative funding amount of \$5,000,000 for capital improvements on City owned real property (collectively, the “Improvements”), subject to annual appropriations by City Council, with a matching contribution from FTPAC in equal amounts. In order to remain eligible for each subsequent annual appropriation to the Agreement, FTPAC must demonstrate it has entered into binding contracts for Improvements committing at least 75% of the current fiscal year’s funds to the authorized projects and be diligently pursuing the same.
- All funding shall be specifically expended for capital improvements on facilities owned by the City of Jacksonville. Documentation shall be provided by FTPAC verifying the location of facilities to receive the funding.
- All funding provided by the City shall only be utilized for services associated with the planning, design and construction of the Improvements as detailed in a scope of work and estimated cost proposal provided by FTPAC which shall be subject to review and approval by the City prior to disbursement of the funds by the City.
- The City shall have the authority to review and approve all scope of services for the proposed Improvements prior to FTPAC contracting with any entity for any services.
- The City shall have the authority to review and approve design and/or material specification submittals for all Improvements, and shall be consulted on all cost reduction or value engineering proposals which may be proposed after such review and approval.
- FTPAC shall be responsible for competitively and publicly soliciting design professionals and/or other contractors to conduct the work. Competitive solicitation of all professional services, construction services and/or other equipment and materials shall be in compliance with Chapter 126 of the City’s procurement code.
- All planning, design and construction services shall be conducted by design professionals, construction companies and/or equipment and material suppliers licensed or certified to conduct business in the State of Florida and the City of Jacksonville.

July 10, 2019

- FTPAC shall be responsible for ensuring all federal, state or local permits, as may be necessary, are obtained prior to conducting any work.
- FTPAC shall be responsible for all coordination of the work and shall ensure inspection services as required by jurisdictional agencies, in addition to on-site periodic inspection provided by FTPAC during execution of the work.
- The City shall only provide funding on a reimbursement basis after receiving from FTPAC and thereafter reviewing and approving paid invoices from design professionals, contractors, or any other vendor, in addition to receiving proof of payment of said services by FTPAC, and after inspection of the work by the City. The City will reimburse FTPAC for 50% of all paid invoices and other authorized costs, with FTPAC responsible for the remaining 50% to be paid simultaneously. FTPAC shall document to the City that it has funding available in an amount equal to 50% of the proposed budget at the time each budget proposed scope of work and proposed budget related thereto is submitted to the City for approval.
- It is anticipated and acceptable to the City should FTPAC desire to submit periodic partial payment requests (no more frequently than twice monthly) for reimbursement for partially completed work and prior to final completion of all work.
- The City shall be granted access to the FTPAC campus at all reasonable times to inspect the work in progress or the final work product.
- FTPAC shall withhold a minimum 10% retainage on all work, pending final completion and approval of the Improvements
- FTPAC shall be responsible for maintenance and operation of all Improvements.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
FIRE AND RESCUE
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK - Page # 168-170

BACKGROUND:

The Jacksonville Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Fire Rescue. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administers a community-wide emergency management plan, performs fire and life safety building inspections, reviews new construction plans for fire code compliance, conducts public safety education programs, delivers the highest quality of pre-hospital care, and promotes state of the art training, education and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plan Review Section is funded through the Building Inspections fund (S/F 159). This budget does not include the impact of 2019-474, which is before City Council and would have JFRD take over fire services in Jacksonville Beach.

REVENUES:

1. Charges for Services

- The net increase of \$545,185 is driven by an increase of \$495,888 in fire inspection revenues to align with the actual revenues from the current year. There were also increases of \$47,280 in firefighter state education incentive program revenues and \$2,116 in rescue report fees also to align with current year actual revenues.

2. Revenue From City Agencies

- The net decrease of \$30,949 is due to a decrease of \$51,918 in interfund service revenues due to fewer excess funds within the 911 User Fee Subfund (S/F 171) that will be discussed during JSO's budget. The offset is an increase of \$20,969 in SMG overtime reimbursement revenues mostly to account for the pay increases of 7% on October 1, 2019 related to collective bargaining.

3. Net Transport Revenue

- The net decrease of \$3,100,183 is driven by a decrease of \$3,315,493 in gross ambulance service billings to align with actual billings in the current year (decrease in overall transports).

4. Fines and Forfeits

- The increase of \$6,228 is due to increased revenues for fire code violations based on the current year's actual revenues.

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5. Miscellaneous Revenue

- The decrease of \$61,270 is primarily due to the anticipation of fewer non-SMG special events requiring fire safety officers in FY 2019/20.

6. Contribution From Local Units

- The increase of \$625,510 is for revenue received from Jacksonville Aviation Authority (JAA), Atlantic Beach, and the Town of Baldwin for fire and rescue services. The overall increase is mostly due to an increase of \$585,528 from JAA for the cost of those services (JAA pays 100% of fire and 50% of rescue costs).

EXPENDITURES:

1. Salaries

- The net increase of \$14,733,646 is being driven mainly by the following increases:
 - \$11,253,450 in permanent and probationary salaries mainly due to increases of:
 - \$2,437,956 for the addition of 69 positions:
 - a) \$961,447 related to the addition of 30 new firefighter positions to assist with overtime relief (funded for $\frac{3}{4}$ of the year).
 - b) \$899,640 related to the addition of 21 positions to staff rescue units at fire stations 11, 12, and 41:
 - i. \$771,119 to replace positions that were reclassified in FY 2018/19 in order to place the units in service in June of 2019 prior to the start of FY 2019/20. The reclassified positions were from the Fire Operations division.
 - ii. \$128,520 to replace positions that were previously vacant but filled in FY 2018/19 to place the units in service in June of 2019 prior to the start of FY 2019/20. These positions were from the Rescue division; and
 - c) \$576,868 related to the addition of 18 firefighter positions to staff the new fire station 65 (funded for $\frac{3}{4}$ of the year)
 - approximately \$6.3 million for the pay increase of 7% on October 1, 2019 related to collective bargaining;
 - approximately \$1.4 million due to the net effect of turnover and step raises.
 - approximately \$1 million due to adding the full year cost for positions that were partially funded in FY 2018/19.
 - \$1,974,950 in special pay – pensionable due to changes related to collective bargaining which added a new special pay for certification and education.
 - \$1,185,390 in salaries overtime that is driven by the pay increases related to collective bargaining in addition to higher actual overtime costs in the current year. In the future this should go down once relief positions are able to truly operate as relief positions.

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FIRE AND RESCUE
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2. Pension Costs

- The net increase of \$8,283,658 is mostly due to using less reserves and an overall increase in the required contribution to the Police and Fire Pension Fund.

3. Employer Provided Benefits

- The net increase of \$1,775,942 is mostly driven by the following increases:
 - \$633,559 in health insurance is mainly the result of adding the new employees.
 - \$553,471 in workers compensation – heart hypertension based on actual claims experience and per the actuarial report.
 - \$300,000 in new firefighter cancer presumption payment costs based on state legislation that requires a payout of \$25,000 upon diagnosis.
 - \$200,100 in Medicare tax due to the increases in salaries.

4. Internal Service Charges

- The net increase of \$4,626,188 is mainly being driven by the following increases:
 - \$2,584,076 in fleet vehicle replacement costs mainly due to:
 - buying 63 vehicles with a total purchase price of \$15,929,950 in FY 2018/19 and budgeting expenses only a fraction of the year in FY 2018/19 due to timing of delivery (\$260,441 was budgeted for FY 2018/19 while those vehicles will cost \$3,520,491 in FY 2019/20)
 - buying 42 more vehicles in the proposed budget with the expected cost of \$13,204,200, with \$187,230 budgeted for FY 2019/20 (see table on next page)
 - paying off some vehicles purchased in prior years offset these two items slightly
 - \$1,070,189 in fleet usage costs based on historical actuals and an increase in the cost of fuel.
 - \$557,973 in computer system maintenance and security mostly due to new application service charges associated with the 911 CAD – Police and Fire project (\$306,871) and new infrastructure service charges associated with the implementation of the Cisco VOIP System (\$229,136).
 - \$472,581 in radio allocation cost due to an increase in the number of portable and mobile radios purchased.

HANDOUT CONTINUES ON NEXT PAGE

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
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 FIRE AND RESCUE
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK - Page # 168-170

2019/20 Fire Vehicle Replacement Summary						
Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2019/20	Fleet Replacement Allocation in FY 2019/20 (Partial Year)	Fleet Replacement Allocation (Full Year)
JFRD - Brush Truck	4	\$ 75,000	\$ 300,000	6	\$ 33,150	\$ 66,300
JFRD - Crash Truck	1	\$ 1,100,000	\$ 1,100,000	0	\$ -	\$ 243,098
JFRD - Ladder	3	\$ 1,240,000	\$ 3,720,000	0	\$ -	\$ 822,114
JFRD - Pumper	8	\$ 550,000	\$ 4,400,000	0	\$ -	\$ 972,393
JFRD - Rescue Unit	12	\$ 196,100	\$ 2,353,200	2	\$ 86,675	\$ 520,053
JFRD - Tanker	2	\$ 360,500	\$ 721,000	0	\$ -	\$ 159,340
Pickup Truck	9	\$ 49,444	\$ 445,000	6	\$ 49,172	\$ 98,344
SUV	1	\$ 45,000	\$ 45,000	6	\$ 4,972	\$ 9,945
Trailer	1	\$ 75,000	\$ 75,000	6	\$ 8,287	\$ 16,575
Van	1	\$ 45,000	\$ 45,000	6	\$ 4,972	\$ 9,945
Total	42		\$ 13,204,200		\$ 187,230	\$ 2,918,105

5. Insurance Costs and Premiums

- The increase of \$75,118 is driven by an increase of \$63,183 in general liability insurance due to an overall increase in costs for the City based on actuarial projections.

6. Professional and Contractual Services

- The increase of \$268,525 is in professional services due to additional costs related to firefighter health and wellness in response to new requirements in the collective bargaining agreements (\$170,970) and the one-time training costs for the new positions that are proposed to be added in FY 2019/20 (\$91,200).

7. Other Operating Expenses

- The net decrease of \$866,557 is mostly driven by the following decreases:
 - \$725,025 in other meal allowance costs due to removal of the meal allowance provisions during collective bargaining negotiations.
 - \$578,120 in other operating supplies due to removal of one-time costs that were approved in the FY 2018/19 budget.

Those increases are partially offset by an increase of \$424,000 in fire hose and bunker gear for one-time costs related to the 69 positions that are proposed to be added in FY 2019/20.

8. Capital Outlay

- The \$1,255,001 for specialized equipment includes \$240,000 to equip new rescue units 11, 12, and 41 and \$1,000,000 for various equipment.

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9. Debt Management Fund Repayments

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

Description	Amount
Mobile Data Terminal (MDT) Refresh	\$ 101,715
Self Contained Breathing Apparatus	\$ 568,714
Safer Neighborhoods Investment Plan - JFRD Equipment	\$ 305,436
Total:	\$ 975,865

DIVISIONAL CHANGES:

- The increase in Fire Administration of \$1,727,561 is mostly due to the following increases:
 - \$500,000 for the various specialized equipment (\$1,000,000 proposed, offset by the removal of \$500,000 in one-time costs approved for FY 2018/19).
 - \$309,492 in computer system maintenance allocations mostly due to new application service charges associated with the 911 CAD – Police and Fire project.
 - \$307,529 in permanent and probationary salaries due to a combination of general wage increases from collective bargaining, the cost of three (3) positions that were moved into this division during FY 2018/19, and step increases.
 - \$300,000 for the new firefighter cancer presumption payment costs.

- The increase in Emergency Preparedness of \$905,235 is mostly due to increases of:
 - \$281,442 in computer system maintenance allocations mostly due to new infrastructure service charges associated with the implementation of the Cisco VOIP System.
 - \$163,246 in police and fire defined benefit plan costs due to the overall increase in the contribution to the Police and Fire Pension Fund.
 - \$162,997 in permanent and probationary salaries due to a combination of general wage increases from collective bargaining, the cost of one position that was moved into this division, and step increases.
 - \$79,529 in copy center allocations for the distribution of emergency preparedness materials; the distributions were outsourced in prior years and funded through a grant.
 - \$77,148 in technology refreshment allocation costs due to the anticipated refresh of 82 computers in FY 2019/20.

- The increase in Fire Operations of \$15,544,677 is mostly due to increases of:
 - \$8,122,562 in salaries due to a combination of general wage increases from collective bargaining, the cost of 40 additional positions proposed for FY 2019/20, funding positions added in FY 2018/19 for a full year, step increases, and new special pay requirements resulting from collective bargaining.

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- \$4,276,484 in pension costs mostly from an overall increase in the contribution to the Police and Fire Pension Fund.
- \$1,908,695 in fleet vehicle replacement costs to account for the full year impact of vehicles purchased in FY 2018/19.
- \$424,000 in fire hose and bunker gear for the new proposed positions.

- The net increase in Fire Prevention of \$474,305 is mostly due to increases of:
 - \$231,343 in permanent and probationary salaries due to a combination of general wage increases from collective bargaining and the cost of one (1) position that was moved into this division during FY 2018/19.
 - \$205,131 in pension costs mostly due to an overall increase in the contribution to the Police and Fire Pension Fund.

- The increase in Fire Training of \$790,487 is mostly due to increases of:
 - \$345,246 in salaries mostly due to a combination of general wage increases from collective bargaining, the cost of one (1) position that was moved into this division during FY 2018/19, and new special pay requirements resulting from collective bargaining.
 - \$270,294 in professional services related to firefighter health and wellness, including \$146,970 in new costs and \$123,324 that is being moved into this division.

- The increase in Fire Rescue of \$10,187,703 is mostly due to increases of:
 - \$5,567,174 in salaries due to a combination of general wage increases from collective bargaining, the cost of 20 positions that were moved into this division during FY 2018/19, 3 new proposed positions, and new special pay requirements resulting from collective bargaining.
 - \$3,453,558 in pension costs mostly due to an overall increase in the contribution to the Police and Fire Pension Fund.

SERVICE LEVEL CHANGES:

The level of emergency services provided to the community will be enhanced with the addition of the new engine and rescue units at Fire Station #65, which are scheduled to begin service out of Fire Stations #19 and #30 on a temporary basis in June 2020 while Fire Station #65 is being built.

HANDOUT CONTINUES ON NEXT PAGE

**COUNCIL AUDITOR'S OFFICE
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 MAYOR'S PROPOSED FY 2019/20 BUDGET
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FOOD AND BEVERAGES EXPENDITURES (subobject 05206):

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	FROD011EXP	\$1,000	Apprentice Program	Firefighter Apprentice Program is a community program open to at risk kids in the City of Jacksonville.
011	FRFO011FO	\$500	Food, water, ice at extended stay fires >4 hours in duration	Public safety provided to the Community.

EMPLOYEE CAP CHANGES:

The overall authorized position cap is proposed to increase by 69 positions:

- 21 firefighter positions are proposed to be added in order to replace positions that were reclassified and moved temporarily in FY 2018/19 in order to staff rescue units 11, 12, and 41 in the current year.
- 18 positions are proposed to be added to staff the new Fire Station #65 (3/4 year).
- 30 positions are proposed to be added to provide overtime relief (3/4 year).

Part-time hours are decreasing by 1,300 hours due to the conversion of the JFRD Manager of Emergency Medical Services to a full time position during FY 2018/19.

RECOMMENDATION:

1. We recommend that the contra-revenue accounts Medicaid contractual adjustment be reduced by \$854,785, the ambulance service uncollectibles be reduced by \$590,758, and Medicare contractual adjustment be increased by \$287,661 based on historical actuals. This will have a positive impact of \$1,157,882 to Special Council Contingency.
2. We recommend that \$947,121 be placed into a designated contingency for the first year net impact to the General Fund/GSD if 2019-474 is passed. This will have a negative impact of \$947,121 to Special Council Contingency. Note this impact is reduced from the annual negative impact of \$1,348,737 due to some items not impacting the first year.

These recommendations have a net positive impact of \$210,761 to Special Council Contingency.

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FIRE & RESCUE
BUILDING INSPECTIONS (S/F 159)**

PROPOSED BUDGET BOOK - Page # 171-175

BACKGROUND:

The fire plans review function of the Fire & Rescue Department is funded within the Building Inspection subfund. The Planning and Development and Non-Departmental items will be discussed at a later meeting on the Planning and Development Department.

REVENUE:

1. Charges for Services

- The decrease of \$67,936 is primarily due to a decrease of \$66,686 in plan review fee revenue to better align with the actual revenues.

2. Fines and Forfeits

- The increase of \$1,770 is in reactivation/reinstatement fee revenue to better align with the actual revenues.

EXPENDITURES:

1. Salaries

- The net increase of \$85,358 is due to increases of:
 - \$79,532 in salaries overtime to better align with actuals in the current year. Per the Department, the two new positions that were approved and filled in the current year would not decrease this cost because the overtime is for after-hour inspections and subject to market demand;
 - \$62,209 in permanent and probationary salaries due to the overall increase in salaries related to the collective bargaining agreements and step raises; and
 - \$13,159 in special pay – pensionable to better align with current qualifications of staff.

The increases were partially offset by a decrease of \$41,788 in drop/leave payouts to reflect what is expected in FY 2019/20 and a decrease of \$19,959 in leave rollback/sellback to better align with actual expenditures.

2. Salary & Benefit Lapse

- The proposed salaries and benefits lapse of \$13,965 is based on the average turnover ratio and estimated number of vacancies in FY 2019/20.

3. Pension Costs

- The net increase of \$28,457 is mostly due to using less reserves and an overall increase in the required contribution to the Police and Fire Pension Fund.

4. Internal Service Charges

- The net increase of \$153,250 is driven by an increase of \$194,000 in IT system development charges for the enterprise permit and land use management project due to moving the Fire and Rescue Department portion of this cost here from the General

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Fund/GSD. This is partially offset by a decrease of \$55,300 in fleet vehicle replacement due to the removal of costs for two trucks that will be purchased and paid in full during FY 2018/19.

5. Indirect Cost

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

SERVICE LEVEL CHANGES:

None

EMPLOYEE CAP CHANGES:

None

RECOMMENDATION:

None

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 PROPERTY APPRAISER (S/F 015)**

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	FY 18/19 Council Approved	FY 19/20 City Council Adopted for DOR	FY 19/20 Mayor's Proposed	Increase/ (Decrease) from FY 18/19 Approved to FY 19/20 Proposed
REVENUE				
Other Revenue	\$ 394,033	\$ 396,726	\$ 396,726	\$ 2,693
Transfer from Fund Balance	\$ 128,559	\$ 171,528	\$ 171,528	\$ 42,969
General Fund Contribution	\$ 10,280,468	\$ 10,711,488	\$ 11,359,842	\$ 1,079,374
TOTAL REVENUE	\$ 10,803,060	\$ 11,279,742	\$ 11,928,096	\$ 1,125,036
EXPENDITURES				
Salaries	\$ 6,069,653	\$ 6,337,843	\$ 6,312,649	\$ 242,996
Salary & Benefit Lapse	\$ (133,298)	\$ (136,419)	\$ (134,119)	\$ (821)
Employer Provided Benefits	\$ 2,755,372	\$ 2,700,742	\$ 2,642,133	\$ (113,239)
Internal Service Charges	\$ 1,001,414	\$ 996,108	\$ 1,530,085	\$ 528,671
Other Operating Expenses	\$ 938,389	\$ 1,209,939	\$ 1,405,819	\$ 467,430
Capital Outlay	\$ 2	\$ 1	\$ 1	\$ (1)
Reserves	\$ 171,528	\$ 171,528	\$ 171,528	\$ -
TOTAL EXPENDITURES	\$ 10,803,060	\$ 11,279,742	\$ 11,928,096	\$ 1,125,036

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PROPERTY APPRAISER (S/F 015)**

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Sub-Object	Description	FY 18/19 Council Approved	FY 19/20 City Council Adopted for DOR	FY 19/20 Mayor's Proposed	Increase/ (Decrease) from FY 18/19 Approved to FY 19/20 Proposed	
01201	Salaries	5,850,457	6,110,066	6,087,054	236,597	*A
01306	Salaries - Part Time	70,740	73,924	73,924	3,184	
01307	Salaries/Benefits Lapse	(133,298)	(136,419)	(134,119)	(821)	*
01501	Special Pay	57,900	61,900	60,900	3,000	*
01503	Leave Sellback	23,695	23,695	24,373	678	B
01511	Special Pay - Pensionable	66,861	68,258	66,398	(463)	*
02101	Payroll Taxes (FICA)	19,806	18,419	15,864	(3,942)	*
02102	Medicare Taxes	83,565	87,562	87,959	4,394	*
02201	GEPP Pension Contribution Costs	336,681	218,315	212,975	(123,706)	C
02201B	GEPP Contribution - Unfunded Liability	931,797	976,082	952,003	20,206	C
02204	FRS Pension Contribution	78,078	79,947	80,144	2,066	*
02207	GEPP Disability Contribution	16,711	17,561	17,487	776	*
02213	GEPP Defined Contribution	207,605	225,117	229,772	22,167	*D
02301	Group Dental Plan	120	-	-	(120)	
02303	Group Life Insurance	20,360	21,384	21,297	937	*
02304	Group Hospitalization	918,010	913,716	909,905	(8,105)	
02401	Worker's Comp Insurance	142,639	142,639	114,727	(27,912)	E
Personnel Expenses		\$ 8,691,727	\$ 8,902,166	\$ 8,820,663	\$ 128,936	
03109	Professional Services	180,005	368,190	568,190	388,185	F
03118	Software Hosting Services	-	80,000	80,000	80,000	G
04001	Auto Allowance	-	6,000	6,000	6,000	H
04002	Travel Expense	28,738	29,840	29,840	1,102	
04101	Postage	235,135	237,125	237,125	1,990	
04203	IS Alloc-ITD Replacements	4,775	-	136,154	131,379	E
04205	IS Alloc-OGC Legal	165,455	165,455	147,823	(17,632)	E
04207	IS Alloc-Copier Consolidation	32,835	32,004	31,941	(894)	E
04211	IS Alloc-Copy Center	6,353	6,353	6,053	(300)	E
04213	IS Alloc-Fleet Vehicle Replacement	38,860	38,860	66,002	27,142	E
04216	IS Alloc-Fleet Repairs/Maintenance	57,982	57,982	56,763	(1,219)	E
04217	IS Alloc-Fleet Part/Oil/Gas	59,419	59,419	55,534	(3,885)	E
04221	IS Alloc-Mailroom Charge	1,550	1,550	1,009	(541)	E
04223	IS Alloc-Computer Sys Maint. & Security	357,359	357,359	753,559	396,200	E
04230	Building Cost Allocation - Yates Bldg.	276,225	276,225	274,346	(1,879)	E
04236	Ergonomic Assessment/Equipment	601	901	901	300	
04502	General liability Insurance	34,753	34,753	30,633	(4,120)	E
04603	Repairs & Maintenance	780	780	780	-	
04662	Hardware/Software Maintenance & Licenses	291,236	291,252	291,252	16	
04721	Printing & Binding	76,625	76,625	76,625	-	
04801	Advertising & Promotion	1,200	1,200	1,200	-	
04938	Misc Services & Charges	22,610	19,250	19,250	(3,360)	
05101	Office Supplies	11,000	11,000	11,000	-	
05216	Other Operating Supplies	9,924	9,924	9,924	-	
05401	Employee Training	25,360	22,730	22,730	(2,630)	
05402	Dues, Subscriptions, & Memberships	21,023	21,270	21,270	247	
Operating Expenses		\$1,939,803	\$2,206,047	\$2,935,904	\$996,101	
06403	Office Equipment	1	1	1	-	
06427	Computer Equipment	1	-	-	(1)	
Capital Outlay		\$ 2	\$ 1	\$ 1	(1)	
09910	Reserves	171,528	171,528	171,528	-	I
Reserves		\$ 171,528	\$ 171,528	\$ 171,528	\$ -	
Total		\$ 10,803,060	\$ 11,279,742	\$ 11,928,096	\$ 1,125,036	
Employee Cap		115	114	114	(1)	
Part time Hours		5,408	5,408	5,408	-	

* There are changes in amount that have occurred in some subobjects between the time Ordinance 2019-281-E was enacted by City Council and the Mayor's proposed budget was introduced, which are due to final adjustments that were made during the budget process. Due to the fact that the DOR approved the budget as presented with the understanding that only certain items would change (e.g. internal service allocations), we recommend the items with an * be re-stated to the amounts previously approved. (See Recommendation)

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
PROPERTY APPRAISER (S/F 015)**

PROPOSED BUDGET BOOK - PAGE #280-282

A	The FY 2019/20 budget includes salary increases of 4.5% for all employees except the Constitutional Officer. Additionally, the authorized position cap is being reduced by one position, from 115 positions to 114 positions. One Records Analyst position is being eliminated due to the implementation of the new workflow software mentioned in Comment G below.
B	This amount reflects the leave sellback estimate for FY 2019/20 provided by Employee Services.
C	The FY 2019/20 amount reflects the Property Appraiser's portion of the contribution to the defined benefit plan based on its portion of the overall plan.
D	The increase is a factor of the number and salaries of participating employees. All new full-time employees hired after October 1, 2017 contribute to a defined contribution plan. The City's contribution rate remains unchanged from FY 2018/19.
E	The final allocations for these subobjects were not calculated at the time Ordinance 2019-281-E was enacted by Council. The FY 2019/20 Mayor's proposed budget reflects the updated amounts for these subobjects. The \$396,200 increase in Computer System Maintenance & Security is mainly due to an increase in IT infrastructure charges associated with the implementation of the a new phone system. The \$131,179 increase in ITD Replacements is due to the refresh/replacement of 122 computers in the Property Appraiser's Office. The \$27,142 increase in Fleet Vehicle Replacement is due to an increase in the number of vehicles being replaced and having to pay a full year of cost for the FY 2018/19 replacement vehicles instead of half a year.
F	The increase is mostly due to a new four-year aerial photography contract that was signed in December 2018. The contract splits the estimated cost of the aerials across each of the four years. Based on the contract, the Property Appraiser will receive straight-down frame images (orthogonal) during the first, second, and third year of the contract. Initially, the Property Appraiser was to also receive angled frame images (oblique), which are more advanced and expensive than the straight-down ones, during the first and third year of the contract. However, between the time Ordinance 2019-281-E was enacted and the Mayor's proposed budget was introduced, Public Works requested to receive the advanced oblique images during the second year of the contract as well in order to better assess stormwater fees. The \$200,000 increase between the FY 2019/20 Council adopted amount and the FY 2019/20 Mayor's proposed amount accounts for the additional cost to obtain the oblique images during the second year during FY 2019/20. Public Works is budgeted to transfer \$200,000 to the Property Appraiser in order to cover these additional costs.
G	The FY 2019/20 amount is due to a new workflow software for the Land Records Division that streamlines the change of ownership process. As noted above, this will result in the elimination of one Records Analyst position.
H	The amount of \$6,000 is the auto allowance for the Property Appraiser.
I	This represents the pension reform reserve.

Recommendation:

We recommend reverting the following subobjects under Personnel Expenses back to the amounts that were originally adopted by City Council in Ordinance 2019-281-E to better reflect the amounts that were approved by the Department of Revenue:

- Increasing 01201 - Salaries by \$22,586, from \$6,087,054 to \$6,109,640
- Decreasing 01307 - Salaries/Benefits Lapse by \$2,300, from \$(134,119) to \$(136,419)
- Increasing 01501 - Special Pay by \$1,000, from \$60,900 to \$61,900
- Increasing 01511 - Special Pay - Pensionable by \$1,860, from \$66,398 to \$68,258
- Increasing 02101 - Payroll Taxes (FICA) by \$2,555, from \$15,864 to \$18,419
- Decreasing 02102 - Medicare Taxes by \$397, from \$87,959 to \$87,562
- Decreasing 02204 - FRS Pension Contribution, by \$208, from \$80,144 to \$79,936
- Increasing 02207 - GEPP Disability Contribution by \$74, from \$17,487 to \$17,561
- Decreasing 02213 - GEPP Defined Contribution by \$4,655, from \$229,772 to \$225,117
- Increasing 02303 - Group Life Insurance by \$87, from \$21,297 to \$21,384

01201 - Salaries and 02204 - FRS Pension Contribution were adjusted to match the amounts approved by the DOR.

We recommend that the reserves be decreased by \$20,602 to balance the changes to these subobjects. This has no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
TAX COLLECTOR (S/F 017)**

PROPOSED BUDGET BOOK - Page # 318-320

BACKGROUND:

The Tax Collector's budget includes funding for three (3) divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine (9) branches and one (1) satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

REVENUES:

1. Charges for Services:

- The net increase of \$178,250 is mainly attributed to the following increases based on actual collections:
 - \$70,000 in Driver's License Renewal Fees.
 - \$66,000 in E-Commerce Fees.
 - \$70,000 in Collection Fees for Delinquent Tax Sales.
 - \$25,000 in Tax Redemption Fees for Tax Sales.

This is somewhat offset by a decrease of \$74,006 in License Plate Tag/Title based on current actual revenue.

2. Investment Pool/Interest Earnings:

- The increase of \$11,677 is based on anticipated earnings contingent upon the available cash balance and the projected interest rate and is consistent with current earnings.

3. Transfers from Other Funds:

- The increase of \$1,022,739 is an increase in the transfer from the General Fund/General Services District (011) which is what balances revenue and expenditures in this subfund. The proposed General Fund/General Services District (011) subsidy is \$7,580,315.

4. Transfers from Fund Balance:

- The amount of \$1,149,899 is the FY 2018/19 portion of the pension reform contingency for future salary increases that will be placed back into the contingency below.

EXPENDITURES:

1. Salaries:

- The net increase of \$925,788 is mainly attributed to the following increases:
 - \$814,521 in permanent and probationary salaries mainly due to pay increases to be effective October 1st related to collective bargaining, the addition of three (3) new Revenue Collector Senior positions, and an increase of the starting salary of civil service entry level positions to \$14.00 an hour and corresponding incremental increases for current civil service positions.
 - \$70,367 in part-time salaries due to wage increases to be effective October 1st and the starting pay increase to \$14.00 per hour mentioned above for part-time employees.
 - \$14,200 in leave rollback/sellback based on anticipated usage.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
TAX COLLECTOR (S/F 017)**

PROPOSED BUDGET BOOK - Page # 318-320

2. Salary & Benefit Lapse:
 - The proposed salaries and benefits lapse of \$262,763 is based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Pension Costs:
 - The net decrease of \$92,279 is mainly due to employee turnover and pension elections by employees.
4. Employer Provided Benefits:
 - The increase of \$70,527 is mainly due to an increase in health insurance of \$67,630 due to the addition of 3 employees and health insurance plan elections by employees.
5. Internal Service Charges:
 - The net increase of \$458,473 is mainly attributed to the following increases:
 - \$384,127 in computer system maintenance allocation due to increases in costs associated with the implementation of the Cisco VOIP System and the Avaya services and charges associated with the maintenance of the Tax Collector website, repayment of the Enterprise Document Management solution and new charges associated with the usage of the ERP 1Cloud system.
 - \$40,532 in building maintenance cost allocation due to an increase in prior year actual costs.
 - \$37,262 in technology refresh due to an anticipated refresh of network equipment in FY 2019/20.
6. Other Operating Expenses:
 - The increase of \$106,282 is mainly due to an increase of \$66,568 in rentals due to contractual increases to lease amounts and a new lease for the location replacing the Cedar Hills Office, and an increase of \$30,000 in postage for the mailing of replacement license plates.
7. Contingencies:
 - The decrease of \$30,000 is to provide funding for the increase in postage mentioned above.

SERVICE LEVEL CHANGES:

The Tax Collector's Office now offers Concealed Weapon License (CWL) applications at the Yates Building location. A \$22 service fee is charged per CWL application and a \$12 service fee is charged per CWL renewal. The Tax Collector's Office collects the service fee to offset the costs of processing the applications.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
TAX COLLECTOR (S/F 017)**

PROPOSED BUDGET BOOK - Page # 318-320

CAPITAL OUTLAY CARRYFORWARD:

Per Schedule AF, there is a capital carry forward of \$624,887 in office equipment related to the relocation of the westside branch.

EMPLOYEE CAP CHANGES:

Three (3) full-time Revenue Collector Senior positions are proposed to be added, bringing the authorized positions up to 231.

RECOMMENDATION:

None.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2019/20 BUDGET
 CLERK OF THE COURTS – OPERATIONS (S/F 016)**

PROPOSED BUDGET BOOK – Page # 333-335

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 (S/F 016) 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 sub-fund has Clerk County operations and Clerk Court-related costs that are a County obligation.

Distributed to/Used For	1 st Page	Each Add'l Page	Subfund
City of Jacksonville (Clerk of Court County Related Duties)	\$ 5.00	\$ 4.00	016 – 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	15U – Recording Fees Technology
	<u>\$ 10.00</u>	<u>\$ 8.50</u>	

REVENUE

1. Charges for Services

- The net increase of \$90,447 is primarily due to increases of \$106,240 in passport application fees based on recent collections and a change in the fee from \$25 to \$35.

2. Transfers from Fund Balance

- The transfer of \$674,675 from fund balance is made of \$152,189 for the pension reform contingency and \$522,486 to balance the budget.

EXPENDITURES

1. Salaries

- The net increase of \$111,045 is primarily due to anticipated pay increases of 4.5% to be effective October 1st due to the collective bargaining agreements, the addition of one position, and new hires being employed at higher salary rates than previously vacant positions.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CLERK OF THE COURTS – OPERATIONS (S/F 016)**

PROPOSED BUDGET BOOK – Page # 333-335

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 2019/20.

3. Internal Service Charges
 - The net increase of \$86,416 is driven by an increase in computer system maintenance and security of \$98,197 due primarily to costs of the new Enterprise Risk Management (ERP) system.

4. Other Operating Expenses
 - The net increase of \$216,612 is primarily due to the addition of \$194,000 in software licensing and maintenance for the tax deed and acclaim systems, \$7,000 in postage due to increased postage rates, and \$6,500 in additional repairs and maintenance.

5. Supervision Allocation
 - This is an allocation for the Clerk of the Courts administrative staff time paid for by the State. The increase of \$104,686 is due to an increase in the State budget, an increase in the allocation rate, and the addition of employees on the county-side in recent years.

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.

7. Contingencies
 - The proposed contingency amount of \$152,189 is part of the overall pension reform reserves being set aside to be available to offset salary increases agreed to in the approved collective bargaining agreements.

SERVICE LEVEL CHANGES

There are no significant service level changes.

CAPITAL OUTLAY CARRYFORWARDS

Per Schedule AF, there are capital carryforwards for the following items:

- \$340,001 for computer equipment for a new Tax Deed system
- \$33,633 for Capital Professional Service Costs associated with a new Tax Deed system

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CLERK OF THE COURTS – OPERATIONS (S/F 016)**

PROPOSED BUDGET BOOK – Page # 333-335

EMPLOYEE CAP CHANGES

One additional full-time employee to the Tax Deeds area is proposed to be added in FY 2019/20.

RECOMMENDATION

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CITY COUNCIL
GENERAL FUND/GENERAL SERVICES DISTRICT**

PROPOSED BUDGET BOOK – Page #105 - 106

BACKGROUND:

This budget provides for the operation and salary expenditures for the City Council and its staff including the Office of the Council Auditor and the Value Adjustment Board.

REVENUE:

1. Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue of \$55,000.

2. Miscellaneous Revenue

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

EXPENDITURES:

1. Salaries

- The net increase of \$321,050 is due to the following:
 - An increase in salaries of \$331,125 mainly the result of the general wage increases related to collective bargaining, some salary adjustments during the fiscal year, and end of probation increases.
 - An increase of \$5,350 in overtime salaries in VAB and Council Staff Services based on actuals.
 - A decrease of \$15,600 in part time salaries in VAB based on usage.

2. Pension Costs

- The net decrease of \$19,260 is the result of a reduction in the contribution requirement for the General Employees Pension Plan and the impact of participation changes by new employees.

3. Employer Provided Benefits

- The net increase of \$53,773 in group health is primarily due to employee turnover and employee elections.

4. Internal Service Charges

- The net increase of \$250,578 is mainly being driven by an increase in OGC Legal (\$124,697) based on usage, an increase in IT System Development (\$144,183) due to upgrades to the City Council Chamber audio/visual system, and an increase in Computer System Maintenance/Security (\$45,524) for IT charges associated with the replacement of the City Council audio visuals and the enterprise document management system. This is partially offset by a net decrease in Tech Refresh & Pay-go charges (\$53,783) due to the refreshing/replacing of computers and laptops for Council Staff Services being completed in FY 2018/19.

**COUNCIL AUDITOR’S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR’S PROPOSED FY 2019/20 BUDGET
 CITY COUNCIL
 GENERAL FUND/GENERAL SERVICES DISTRICT**

PROPOSED BUDGET BOOK – Page #105 - 106

5. Professional and Contractual Services

- The decrease of \$36,000 is due to the previous closed caption and video on demand services being replaced. The costs associated with the new system are in Other Operating Expenses.

6. Other Operating Expenses

- The net increase of \$37,951 is mainly due to an increase in hardware/software maintenance and licenses for the new software equipment in City Council Chambers. This provides closed captioning for City Council live video streaming as well as archived City Council meetings for ADA compliance.

7. Capital Outlay

- The increase of \$164,450 is due to the purchase of a new VAB records storage program. This will replace the current database system that was built in-house for VAB records.

FOOD AND BEVERAGE EXPENDITURES (subobject 05206):

SF	Indexcode	FY 20 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	CCSS011AD	\$ 2,500	Agenda, Committee and Council meetings	Agenda, Committee, and Council meetings are open to Public

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

(Continues on Next Page)

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2019/20 BUDGET
 CITY COUNCIL
 GENERAL FUND/GENERAL SERVICES DISTRICT**

PROPOSED BUDGET BOOK – Page #105 - 106

HIGHLIGHTS:

	2018/19 Adopted	2019/20 Proposed	\$ CHANGE from FY 19	% Change from FY 19	
Council Auditor	\$ 2,390,780	\$ 2,504,180	\$ 113,400	4.74%	A
Council President Expense Account	\$ 10,000	\$ 10,000	\$ -	0.00%	
Council Staff Services	\$ 6,153,029	\$ 6,587,040	\$ 34,011	7.05%	B
Direct Expenditures	\$ 1,712,845	\$ 1,786,656	\$ 73,811	4.31%	C
Value Adjustment Board	\$ 777,699	\$ 930,462	\$ 152,763	19.64%	D
Departmental Total	\$ 11,044,353	\$ 11,818,338	\$ 773,985	7.01%	

- A** The increase of \$113,400 in the Council Auditor's Office is primarily due to an increase of \$86,916 in salaries mainly due to a 4.5% increase October 1, a net increase of \$6,054 in group health due to elections, and a net increase of \$21,895 related to computer refresh.
- B** The increase of \$434,011 in Council Staff Services is primarily due to a net increase of \$209,987 in salaries, a net increase of \$144,183 in IT system development due to upgrades in audio/visual in Council Chambers, a net increase of \$124,697 in OGC legal allocation due to usage, and a net increase of \$19,826 in hardware/software maintenance and licenses associated with the Council Chambers upgrade.
- C** The increase of \$73,811 in Council Direct Expenditures is primarily due to a net increase of \$48,917 in computer system maintenance due to maintenance of the enterprise document management system and charges related to the new phone system, a net increase of \$36,902 in group health due to elections, and an increase of \$22,552 in salaries to account for an anticipated 1.5% increase in State calculations. These were partially offset by a net decrease of \$27,027 in pension costs due to plan elections by Council Members.
- D** The increase of \$152,763 in the Value Adjustment Board is primarily due to an increase of \$164,450 in capital outlay for a new VAB records storage program.

RECOMMENDATION:

None.

Duval County Tourist Development Council

REVENUE	FY 18/19 Approved Budget	FY 19/20 Proposed Budget	Difference	% Change
Tourist Development Taxes	\$ 9,000,000	\$ 8,568,533	\$ (431,467)	-5%
Interest Earnings	19,796	39,050	19,254	49%
Total Revenue	\$ 9,019,796	\$ 8,607,583	\$ (412,213)	-5%
EXPENDITURES				
Plan Components				
(1) Tourist Bureau	\$ 500,000	\$ 500,000	\$ -	0%
(2) Marketing	3,100,000	3,100,000	-	0%
(3) Convention	2,250,000	2,250,000	-	0%
(4) Development and Planning	50,000	50,000	-	0%
(5) Special Event Grants	800,000	800,000	-	0%
(6) Development Account*	600,000	600,000	-	0%
(7) Contingency Account*	800,000	600,000	(200,000)	-33%
(8) Promotion of the Equestrian Center	20,000	20,000	-	0%
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-8 listed above)	576,245	275,413	(300,832)	-109%
Total Plan Components	\$ 8,696,245	\$ 8,195,413	\$ (500,832)	-6%
Administration	323,551	412,170	88,619	22%
Total Expenditures	\$ 9,019,796	\$ 8,607,583	\$ (412,213)	-5%

*Use of funds for Development Account (i.e., acquisition and improvements, etc.) and Contingency Account purposes shall require further Council action pursuant to Chapter 666 of the Code.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (S/F 132)**

PROPOSED BUDGET BOOK - Page #107-108

BACKGROUND

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

REVENUE:

1. Bed / Tourist Development Tax:
 - This represents the anticipated two-cent tax levy on lodging for FY 2019/20. The projected decrease is based on current year collections.
2. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2019/20. The increase is based on current year actuals.

EXPENDITURES:

1. Salaries:
 - The net increase of \$10,020 is primarily due to an increase in part-time salaries of \$20,714 based on current year actuals.
2. Pension Costs:
 - The decrease of \$19,644 is primarily due to the departure of an employee that was enrolled in the defined benefit plan. Employees hired in FY 2018/19 are enrolled in the defined contribution plan which has a lower cost.
3. Internal Service Charges:
 - The increase of \$22,101 is due to the TDC becoming responsible for many services that were once covered by City Council in the past.
4. Other Operating Expenses:
 - The decrease of \$439,559 is directly related to lower estimated tax revenue resulting in fewer dollars being available for Tourist Plan Components. See the attached handout for additional detail.
5. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g. Finance and Administration, Employee Services and City Council) as calculated by the City's independent consulting firm. The increase of \$68,984 is primarily due to the allocation related to an audit previously performed by the Council Auditor's Office.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT COUNCIL (S/F 132)**

PROPOSED BUDGET BOOK - Page #107-108

6. Transfers to Other Funds:

- This is a transfer, approved by the TDC, to the tourist development special revenue fund (S/F 136) for the Development (\$600,000), Contingency (\$600,000), and Convention Grant (\$140,000) accounts.

SERVICE LEVEL CHANGES:

None.

CAPITAL OUTLAY CARRYFORWARD:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (S/F 136)**

PROPOSED BUDGET BOOK - Page # 109-110

BACKGROUND

The Tourist Development Special Revenue fund is an “all years” fund that was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the Development, Contingency, and Convention Grants accounts of the Plan. The Development account is to be used to acquire, construct, extend, enlarge, remodel or improve publicly owned convention centers, coliseums (e.g., arena) or auditoriums (e.g., performing arts center), or aquariums or museums that are publicly owned and operated or owned and operated by a not for profit organization. The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City. The Development and Contingency accounts are each to be funded at a minimum of \$500,000 annually and each require further City Council approval for appropriation. The Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

REVENUE:

1. Transfers From Other Funds:

- The amount of \$1,340,000 represents the TDC recommended transfer from the TDC's operating fund (S/F 132) to fund the Development, Contingency, and Convention Grant accounts.

EXPENDITURES:

1. Other Operating Expenses:

- The amount of \$140,000 is the amount budgeted for Convention Grants. The Convention Grants account has a current balance as of July 25, 2019 of \$49,826.

2. Contingencies:

- The amount of \$1,200,000 is being placed in contingency accounts for the Development account (\$600,000) and the Contingency account (\$600,000) for future appropriation. The Development and Contingency accounts have current balances as of July 25, 2019 of \$3,341,076 and \$2,263,000, respectively.

SERVICE LEVEL CHANGES:

None.

CAPITAL OUTLAY CARRYFORWARD:

None.

EMPLOYEE CAP CHANGES:

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

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
CITY COUNCIL
TOURIST DEVELOPMENT SPECIAL REVENUE (S/F 136)**

PROPOSED BUDGET BOOK - Page # 109-110

RECOMMENDATION:

We recommend that Schedule W of the Budget Ordinance be revised to show a breakout between the Convention Sales and Convention Grants amounts as shown on the following page. This has no impact on the Special Council Contingency.

**Duval County Tourist Development Council
FY 2019/20 Budget**

REVENUE

Tourist Development Taxes	\$ 8,568,533
Interest Earnings	39,050
Total Revenue	\$ 8,607,583

EXPENDITURES

Plan Components

(1) Tourist Bureau	\$ 500,000
(2) Marketing	3,100,000
(3) Convention	
Convention Sales	2,110,000
Convention Grants	140,000
Total Convention	2,250,000
(4) Development and Planning	50,000
(5) Special Event Grants	800,000
(6) Development Account*	600,000
(7) Contingency Account*	600,000
(8) Promotion of the Equestrian Center	20,000
Remaining to be spent in accordance with any Tourist Development Plan Component (i.e., 1-8 listed above)	275,413
Total Plan Components	\$ 8,195,413
Administration	412,170
Total Expenditures	\$ 8,607,583

*Use of funds for Development Account (i.e., acquisition and improvements, etc.) and Contingency Account purposes shall require further Council action pursuant to Chapter 666 of the Code.

REVISED SCHEDULE W

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
OFFICE OF GENERAL COUNSEL
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

PROPOSED BUDGET BOOK – Page # 216-217

BACKGROUND:

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

EXPENDITURES:

1. Salaries:

- The net increase of \$6,868 is primarily the result of an increase of \$4,799 in Part-Time Salaries due to the addition of 240 part-time hours added in anticipation of a temporary absence of the full-time employee.

2. Other Operating Expenses:

- The net decrease of \$2,749,946 is mainly due to a decrease of \$2,750,000 in miscellaneous non-departmental expenditures due to the firefighter promotion settlement funding that was required in FY 2018/19 pursuant to 2018-263-E. That ordinance used \$2,150,000 from fund balance in FY 2017/18 and stated \$2,750,000 would come from the FY 2018/19 budget, for the full settlement of \$4,900,000.

SERVICE LEVEL CHANGES:

There are no significant service level changes.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2019/20 BUDGET
OFFICE OF GENERAL COUNSEL (S/F 551)**

PROPOSED BUDGET BOOK - Page # 218-220

BACKGROUND:

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

REVENUE:

1. Charges for Services:
 - The increase of \$601,766 is the result of an overall increase in operating expenses.
2. Transfers from Fund Balance:
 - This amount represents a transfer from Fund Balance of \$939,029, which is the amount of the prior year's pension reform contingency.

EXPENDITURES:

1. Salaries:
 - The increase of \$633,862 is mainly due to anticipated pay increases to be effective October 1st due to collective bargaining related to the pension reform, and the addition of four new positions.
2. Salary & Benefit Lapse:
 - The proposed salaries and benefit lapse of \$240,472 is based on the average turnover ratio and estimated number of vacancies in FY 2019/20.
3. Internal Service Charges:
 - The net increase of \$93,690 is mostly due to an increase in technology refresh costs as a result of an anticipated refresh/replacement of 77 computers in FY 2019/20.
4. 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.
5. Contingencies:
 - The proposed contingency amount of \$939,029 is part of the overall pension reform reserves being set aside to offset future salary increases agreed to in the collective bargaining agreements.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
 COMMENTS AND RECOMMENDATIONS
 MAYOR'S PROPOSED FY 2019/20 BUDGET
 OFFICE OF GENERAL COUNSEL (S/F 551)**

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EMPLOYEE CAP CHANGES:

Two (2) full-time Attorney IV positions and two (2) full-time Senior Paralegal positions are proposed to be added, bringing the authorized positions up to 73.

FOOD AND BEVERAGES EXPENDITURES (subobject 05206):

SF	Indexcode	FY20 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
551	GCGA551	3,000	Staff and visitor funding for Office of General Counsel mediations, settlement negotiations, and other meetings.	The OGC finds benefit to having settlement and arbitration meetings at City Hall, access to staff, documents and personnel. In order to facilitate these day long, week long meetings, it is customary to provide light refreshments in order to continue to work and maintain the pace needed to resolve these matters

RECOMMENDATION:

None.