

OFFICE OF THE COUNCIL AUDITOR

FY 2025/2026 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Raul Arias - Chair
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Joe Carlucci
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Meeting #3
August 14, 2025

**COUNCIL AUDITOR'S OFFICE
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**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 387 - 388

BACKGROUND:

This budget includes the Circuit and County Courts' expenses as well as the Guardian Ad Litem. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts pursuant to Florida Statute 29.008.

EXPENDITURES:

1. Salaries
 - The net increase of \$209,602 is mainly due to the three new positions added as well as salary increases from the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs
 - The increase of \$25,515 is due to the proposed three additional positions.
3. Employer Provided Benefits
 - The increase of \$29,917 is due to the proposed three additional positions.
4. Internal Service Charges
 - The net decrease of \$773,168 is primarily due to a decrease of \$691,569 in allocated Courthouse building costs, which is caused by more of the costs being able to be allocated to the Court Cost Courthouse Trust Fund (15202) based on the available revenue in that fund. There is also a decrease of \$119,750 in allocated computer system maintenance and security costs due to a decrease in the overall budget for the Technology Solutions Department. These decreases are partially offset by a one-time increase in costs for the scheduled replacement of 31 computers.
5. Capital Outlay
 - There is no proposed capital outlay funding in FY 2025/26.
6. Debt Management Fund Repayments
 - The \$93,250 represents repayment of the funds borrowed to purchase the audio/visual equipment in the Courthouse Complex.

CAPITAL OUTLAY CARRYFORWARD:

There are two items on the capital outlay carryforward schedule related to the Courts totaling \$32,044. Of that, \$25,000 is for witness stand modifications and the remaining \$7,044 is related to the Door Lockdown Project.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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FOOD AND BEVERAGES EXPENDITURES:

FY 25/26 Requested	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$ 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

SCHEDULE B1 GRANTS:

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

Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Department of Health & Human Services	SAMHSA Adult Drug Court Enhancement Program 9/30/23 - 9/29/28	2023-866-E Grant will expand the substance and use disorder (SUD) treatment and recovery support services of the program.	\$399,353	\$0	\$0	0	0
The Community Foundation	Teen Court Services 3/28/25 – 2/28/28	2023-375-E: Duval County Teen Court Program	\$35,000	\$0	\$0	0	0
Florida Dept of Children and Family Services	Mental Health and Adult Drug Court 12/1/24 - 11/30/27	2025-376-E: Fourth Circuit Mental Health and Adult Drug Court specifically in Clay County dealing with opioid use disorder.	\$172,600	\$0	\$0	0	0
Hetzel Family	Battery Behavior Program for Duval County Teen Court 1/1/25 – 1/1/26	2025-105-E: Battery Behavior Program for Duval County Teen Court	\$18,400	\$0	\$0	0	0

SERVICE LEVEL CHANGES:

The proposed change to the employee cap, described below, will result in a dedicated court to handle the influx of Driver's License cases to assist litigants with regaining their driver's license and increase their employment opportunities. Additionally, there will be more assistance provided to the self-represented Family Law cases.

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MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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EMPLOYEE CAP CHANGES:

The budget proposes to increase the overall authorized position cap by 3 positions including a City Magistrate and a City Magistrate Secretary for the dedicated Driver's License Court and to assist with Family Law cases and a Case Manager Coordinator to provide support and follow-up for litigants in the Driver's License Court and Family Court cases.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
COURT COST COURTHOUSE TRUST (FUND 15202)**

PROPOSED BUDGET BOOK – Page # 389 - 390

BACKGROUND:

This is a surcharge levied on non-criminal traffic violations and the criminal violations listed in Section 318.17 of the Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. Pursuant to Section 634.102 of the Municipal Code, no less than 25% of the fee should be spent on maintenance.

This is an “all years” fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE:

1. Charges for Services:
 - This amount reflects the anticipated court facilities surcharge revenue of \$2,571,468 as projected by the Budget Office. **See Recommendation.**
2. Investment Pool / Interest Earnings
 - This represents expected investment pool earnings in FY2025/26.

EXPENDITURES:

1. Internal Service Charges:
 - The costs for maintaining the courthouse complex reside in the public buildings internal service fund and part of the cost is allocated to this fund via an internal service charge. This fund covers the debt service below with the remaining being utilized to cover maintenance costs. The rest of the maintenance costs of the courthouse complex attributable to the Courts are billed to General Fund / General Services District (Fund 00111).
2. Debt Service:
 - This amount represents the FY2025/26 debt service costs associated with the portion of the courthouse funded by this fund. The decrease is due to using excess budgetary capacity to cover part of the cost in FY 2025/26.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
COURT COST COURTHOUSE TRUST (FUND 15202)**

PROPOSED BUDGET BOOK – Page # 389 - 390

RECOMMENDATION:

We recommend increasing the revenue projection by \$600,000. This is to increase the projected collections by \$128,532 for FY 25/26 to \$2,700,000 and to appropriate \$471,468 in revenue that has been collected in prior years. This will be offset with an increase in the courthouse complex internal service allocation and a decrease in the allocation within the General Fund/General Services District. This will have a positive impact of \$600,000 on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
TEEN COURT PROGRAMS TRUST (FUND 15204)**

PROPOSED BUDGET BOOK – Page # 391 - 393

BACKGROUND:

This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program, the Teen Court Truancy Program has been developed in an effort to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 against each person that pleads guilty or is found guilty of a traffic violation in accordance with Chapter 316 of the Florida Statutes.

REVENUE:

1. Charges for Services:
 - This amount reflects the revenue anticipated to be received from the \$3 fee.
2. Transfers from Other Funds:
 - This \$182,074 is a transfer from the General Fund / General Services District. \$55,000 is for the Neighborhood Accountability Board and an additional \$127,074 is to help balance the budget.
3. Transfers from Fund Balance:
 - This \$75,000 transfer is used to balance the budget.

EXPENDITURES:

1. Salaries:
 - The increase of \$40,747 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases, and other salary adjustments due to turnover and promotions. These increases were partially offset by a decrease of \$10,000 to part-time salaries.
2. Calculated Vacancy Rate Contra Expense:
 - Due to the limited number of personnel in this area, the lapse was removed.
3. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$7,584 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
4. Internal Service Charges:
 - The decrease of \$1,646 is due to a decrease in the computer system maintenance and security allocation due to a decrease in overall operating expenses within the Technology Solutions Department.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
TEEN COURT PROGRAMS TRUST (FUND 15204)**

PROPOSED BUDGET BOOK – Page # 391 - 393

5. Professional and Contractual Services:

- This amount primarily includes \$55,000 for the Neighborhood Accountability Board and \$41,000 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

Court Costs \$65 Fee FS: 939.185**SUBFUND -- 15213**

	FY 24-25	FY 25-26	CHANGE FROM PR YR	
	ADOPTED	PROPOSED	PERCENT	DOLLAR
REVENUE				
Courts				
Charges for Services	\$ 484,275	\$ 515,880	6.5%	\$ 31,605
Miscellaneous Revenue	33,000	33,000	0.0%	-
	<u>\$ 517,275</u>	<u>\$ 548,880</u>	6.1%	<u>\$ 31,605</u>
Finance - JALA				
Charges for Services	\$ 161,425	\$ 171,960	6.5%	\$ 10,535
	<u>\$ 161,425</u>	<u>\$ 171,960</u>	6.5%	<u>\$ 10,535</u>
Jax Citywide Activities				
Investment Pool / Interest Earnings	\$ 18,845	\$ 19,071	1%	\$ 226
Transfers from other funds	983,701	702,301	-28.6%	(281,400)
Transfers from Fund Balance	-	325,000		325,000
	<u>\$ 1,002,546</u>	<u>\$ 1,046,372</u>	4.4%	<u>\$ 43,826</u>
TOTAL REVENUE	<u>\$ 1,681,246</u>	<u>\$ 1,767,212</u>	5.1%	<u>\$ 85,966</u>

EXPENDITURES

Courts				
Salaries	\$ 445,461	\$ 434,904	(2.4%)	\$ (10,557)
Calculated Vacancy Rate Contra Expense	(96,022)	-	(100.0%)	96,022
Pension Costs	46,122	44,591	(3.3%)	(1,531)
Pension Costs - Defined Benefit UAAL	63,873	81,929	28.3%	18,056
Employer Provided Benefits	91,942	69,275	(24.7%)	(22,667)
Internal Service Charges	16,215	13,931	(14.1%)	(2,284)
Insurance Costs and Premiums	1,988	1,599	(19.6%)	(389)
Professional and Contractual Services	250,000	250,000	0.0%	-
Other Operating Expenses	100,242	99,023	(1.2%)	(1,219)
Library Materials	100,000	100,000	0.0%	-
	<u>\$ 1,019,821</u>	<u>\$ 1,095,252</u>	7.4%	<u>\$ 75,431</u>
Finance - JALA				
Other Operating Expenses	\$ 161,425	\$ 171,960	6.5%	\$ 10,535
Grants, Aids & Contributions	500,000	500,000	0.0%	-
	<u>\$ 661,425</u>	<u>\$ 671,960</u>	1.6%	<u>\$ 10,535</u>
TOTAL EXPENDITURES	<u>\$ 1,681,246</u>	<u>\$ 1,767,212</u>	5.1%	<u>\$ 85,966</u>

AUTHORIZED POSITION CAP

	FY 24-25	FY 25-26	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	0	0	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
COURT COSTS \$65 FEE (FUND 15213)**

PROPOSED BUDGET BOOK – Page # 394 - 396

BACKGROUND:

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

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

REVENUE:

Courts

1. Charges for Services:

- The increase of \$31,605 is to better align with recent actuals. This represents three-fourths of the \$65 fee and the \$515,880 will be used to fund the Duval County Law Library, Juvenile Drug Court, and Judicial Support.

2. Miscellaneous Revenue:

- The amount of \$33,000 is revenue received by the Duval County Library for copier services for the public and Continuing Learning Education seminars for lawyers.

Finance

3. Charges for Services:

- The increase of \$10,535 is to better align with recent actuals. This represents one-fourth of the \$65 fee that is sent to Jacksonville Area Legal Aid (JALA).

Jax Citywide Activities

4. Investment Pool / Interest Earnings:

- This amount represents anticipated interest earnings for FY 2025/26.

5. Transfers from Other Funds:

- This \$702,301 represents a transfer from the General Fund / General Services District (Fund 00111) of \$202,301 to balance the budget. This amount also includes \$500,000 of pass-through funding for Jacksonville Area Legal Aid (JALA).

6. Transfers from Fund Balance:

- The transfer of \$325,000 from the fund balance is to balance the budget.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
COURTS
COURT COSTS \$65 FEE (FUND 15213)**

PROPOSED BUDGET BOOK – Page # 394 - 396

EXPENDITURES:

Courts

1. Salaries:
 - The net decrease of \$10,557 is due to a decrease of \$72,443 as a result of the removal of funding from two vacant positions, which is partially offset by an increase of \$61,680 due to employee turnover, promotions, reclassifications, and the FY 2024/25 and the proposed FY 2025/26 salary increases.
2. Calculated Vacancy Rate Contra Expense:
 - This salary and benefit lapse was removed since the funding for the two vacant positions was removed, which were being used to cover the lapse.
3. Pension Costs – Defined Benefit UAAL:
 - The increase of \$18,056 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
4. Employer Provided Benefits:
 - The decrease of \$22,667 is mainly due to the removal of funding for the two positions as noted above.

Finance - Jacksonville Area Legal Aid

5. Other Operating Expenses
 - This amount of \$171,690 represents one-fourth of the \$65 fee, which is increasing due to the increase in the \$65 fee. This line is designated for legal aid and is distributed to Jacksonville Legal Aid (JALA).
6. Grants, Aids & Contributions
 - This amount is additional funding for Jacksonville Legal Aid (JALA) from the General Fund/General Services District.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

The overall position cap is not changing, but two vacant positions were unfunded.

RECOMMENDATION:

None.

Recording Fees Technology

SUBFUND -- 15203	FY 24-25	FY 25-26	CHANGE FROM PR YR	
	ADOPTED	REQUESTED	PERCENT	DOLLAR
REVENUE				
Courts				
Charges for Services	\$ 1,363,443	\$ 1,522,498	11.7%	\$ 159,055
	\$ 1,363,443	\$ 1,522,498	11.7%	\$ 159,055
Jax Citywide Activities				
Investment Pool / Interest Earnings	\$ 20,667	\$ 7,557	(63.4%)	\$ (13,110)
Transfers from Fund Balance	0	75,000	N/A	75,000
Transfer from General Fund/GSD	231,541	482,348	108.3%	250,807
	\$ 252,208	\$ 564,905	124.0%	\$ 312,697
TOTAL REVENUE	\$ 1,615,651	\$ 2,087,403	29.2%	\$ 471,752
EXPENDITURES				
Courts				
Internal Service Charges	\$ 184,899	\$ 151,240	(18.2%)	\$ (33,659)
Professional and Contractual Services	180,000	180,000	0.0%	-
Other Operating Expenses	156,017	225,000	44.2%	68,983
Capital Outlay	600	150,000	24900.0%	149,400
	\$ 521,516	\$ 706,240	35.4%	\$ 184,724
Office of State's Attorney				
Internal Service Charges	\$ 305,615	\$ 249,302	(18.4%)	\$ (56,313)
Professional and Contractual Services	100,000	150,000	50.0%	50,000
Other Operating Expenses	49,654	75,000	51.0%	\$ 25,346
Capital Outlay	120,000	150,000	25.0%	30,000
	\$ 575,269	\$ 624,302	8.5%	\$ 49,033
Public Defender's				
Internal Service Charges	\$ 13,655	\$ 11,225	(17.8%)	\$ (2,430)
Professional and Contractual Services	\$ 15,000	\$ 40,900	172.7%	25,900
Other Operating Expenses	490,210	589,736	20.3%	99,526
Capital Outlay	1	115,000	11499900.0%	114,999
	\$ 518,866	\$ 756,861	45.9%	\$ 237,995
TOTAL EXPENDITURES	\$ 1,615,651	\$ 2,087,403	29.2%	\$ 471,752

AUTHORIZED POSITION CAP	FY 24-25	FY 25-26	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
JUDICIAL – VARIOUS
RECORDING FEES TECHNOLOGY (FUND 15203)**

PROPOSED BUDGET BOOK – Page # –N/A

BACKGROUND:

This fund receives \$2 for each page recorded by the Clerk into the Official Record pursuant to Florida Statute 28.24(12)(e)(1). These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1)(f)(2). Funds should be disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code. This is done by a memorandum of understanding (MOU) between the three parties.

Comment – Consideration needs to be given to removing the local requirement of a three party agreement on the funds, given that the revenue stream would appear to not be enough to cover the statutory requirements of Jacksonville as it relates to technology funding of the Public Defender, State Attorney, and Courts. Instead, these areas should put in requests that can be evaluated and placed in the Proposed Budget. This would hopefully avoid the occurrence of negative impacts to Special Council Contingency each year during the budget process.

Note – The below information is based on the summary page provided in the handout and the requested amounts for the three agencies, rather than the information contained in the budget book.

REVENUES:

Courts

1. Charges for Services
 - This revenue is from the \$2 recording fee based on recent actuals. This revenue is tied to the recording of deeds and mortgages. The increase of \$159,055 is to be more consistent with the current trend.

Jax Citywide Activities

2. Investment Pool / Interest Earnings
 - This amount represents anticipated interest earnings for FY 2025/26.
3. Transfers from Fund Balance
 - The \$75,000 transfer from fund balance is needed to balance the budget.
4. Transfers from General Fund/GSD
 - The transfer from General Fund/GSD of \$482,348 is to balance the requested budget.

EXPENDITURES:

Courts

1. Internal Service Charges
 - The decrease of \$33,659 is due to a decrease in computer systems maintenance and security costs, based on an overall decrease in Technology Solutions budget.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
JUDICIAL – VARIOUS
RECORDING FEES TECHNOLOGY (FUND 15203)**

PROPOSED BUDGET BOOK – Page # –N/A

2. Professional and Contractual Services

- The \$180,000 is for software development to increase online access document service capabilities for self-represented litigants and to enhance Judicial Bench viewer capabilities.

3. Other Operating Expenses

- The increase of \$68,983 is due to increases in the costs for annual repair and maintenance due to having on-site service for immediate needs of the court as well as increases in the need to replace more cables, printers, and monitors.

4. Capital Outlay

- The \$150,000 will be used to update courtrooms, hearing rooms, and videoconference rooms as well as meeting directives from the Supreme Court.

Office of State's Attorney

1. Internal Service Charges

- The decrease of \$56,313 is due to a decrease in computer systems maintenance and security costs, based on an overall decrease in Technology Solutions budget.

2. Professional and Contractual Services

- This amount is used for public records search software and a case management portal.

3. Other Operating Expenses

- This amount is primarily for software services such as investigation management, videoconferencing, and an emergency notification system.

4. Capital Outlay

- This amount is used to purchase computer equipment and software.

Public Defender

1. Professional and Contractual Services

- The increase of \$25,900 is based on the request from the Public Defender's Office.

2. Other Operating Expenses

- This amount is used primarily for annual repair and maintenance costs related to technology as well as software licenses. The increase is mainly in software and computers under \$5,000.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
JUDICIAL – VARIOUS
RECORDING FEES TECHNOLOGY (FUND 15203)**

PROPOSED BUDGET BOOK – Page # –N/A

3. Capital Outlay

- The \$115,000 is for a new video server to help process the increase in bodycam footage as well as a new firewall.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this fund.

DEPARTMENT REQUEST:

The three parties are requesting approval of the above amounts shown on the summary page. All expenditure amounts were agreed to by the three parties. If the above request is approved, this would have a negative impact of \$482,348 on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
PUBLIC DEFENDER
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 399 - 400

BACKGROUND

Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

1. Internal Service Charges:

- The net decrease of \$1,028,374 is primarily due to a decrease of \$970,105 in the allocated debt service costs associated with Jake Godbold Building and a decrease of \$64,356 in overall allocation of operating expenses for the Technology Solutions Department. The decrease for the Jake Godbold building is due to FY 25/26 including the last of the debt payments on the building.

2. Other Operating Expenses:

- This consists of parking costs for 11 parking spots in the Library Garage that are used for parking fleet vehicles that are driven by investigators and 25 parking placards for on-street parking that are used by the investigators, as well as by the attorneys for business purposes only that are paid for by the City.

CAPITAL OUTLAY CARRYFORWARD:

There is one item for \$7,204 on the capital outlay carryforward schedule related to the Public Defender. **See Recommendation.**

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

We recommend amending Schedule AF to remove the capital outlay carryforward of \$7,204. The Department expects to encumber \$7,204 for a computer system firewall in the current year. This will have no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
STATE ATTORNEY
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 397 - 398

BACKGROUND

Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utilities, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

1. Internal Service Charges:

- The net decrease of \$70,609 is primarily driven by a decrease of \$122,077 in computer system maintenance and security costs due to an overall reduction in the Technology Solutions budget, which is partially offset by an increase of \$49,488 in the allocated cost of the Ed Austin Building due to increases in security guard service, property insurance, and supervision allocations.

2. Other Operating Expenses:

- This \$8,000 consists of operational expenses such as water delivery, file management, and wireless services.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
CLERK OF THE COURTS – OPERATIONS (FUND 00192)**

PROPOSED BUDGET BOOK – Page # 384 - 386

BACKGROUND:

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

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

REVENUES:

1. Charges for Services:

- The net increase of \$616,500 is mainly due to an increase in recording fees of \$405,000, in document stamps revenue of \$175,000, and in tax deed related fees of \$30,000. These increases are to better align with recent collections.

2. Investment Pool/Interest Earnings:

- The amount of \$61,745 is the projected investment pool earnings based on anticipated interest rates for FY 2025/26.

3. Transfers from Fund Balance:

- The transfer of \$410,463 from the fund balance is to balance the budget. The decrease is driven by the increase in the other revenues noted above.

EXPENDITURES:

1. Salaries:

- The net increase of \$110,623 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases as well as some other increases.

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COMMENTS AND RECOMMENDATIONS
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2. Calculated Vacancy Rate Contra Expense:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2025/26.
3. Pension Costs – Defined Benefit UAAL:
 - The increase of \$72,301 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
4. Internal Service Charges:
 - The net decrease of \$271,457 is primarily driven by a decrease in computer system maintenance and security costs due to an overall reduction in the Technology Solutions budget.
5. Other Operating Expenses:
 - The net increase of \$51,895 is primarily due to contractual cost escalators, recurring cash machine maintenance costs, and one-time expenses for furniture and passport picture equipment. These increases are offset by a decrease of \$4,999 in equipment rental costs since the Clerk of the Courts is now utilizing the City's contract with for printers/multifunction devices and will be billed through the copy center for these charges.
6. Supervision Allocation:
 - This is an allocation for the Clerk of the Courts administrative staff time paid for by the State to this fund.
7. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None

EMPLOYEE CAP CHANGES:

None

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FOOD AND BEVERAGES EXPENDITURES:

FY 25/26 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
\$500	Food and water for staff/customers on passport fair days or during extended passport hours.	We plan to open throughout the year on Saturdays and several extended weeknight hours to offer passports outside normal business hours to make it more convenient for the public and manage increased demands for this service.

RECOMMENDATION:

None

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CLERK OF THE COURTS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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BACKGROUND:

This budget includes the Clerk of the Courts allocated portion of the Courthouse complex building costs that cannot be covered by Clerk of the Court's Fund due to a decrease in revenues in recent years. Pursuant to Florida Statute 29.008, the City is ultimately responsible for these costs as it is for the Court Administration, Public Defender, and State Attorney's Office.

EXPENDITURES:

1. Internal Service Charges:

- The \$1,526,257 represents the portion of the Courthouse complex building costs attributable to the Clerk of the Courts.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this fund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
TAX COLLECTOR (FUND 00193)**

PROPOSED BUDGET BOOK - Page # 367-369

BACKGROUND:

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one 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 \$356,150 is mainly due to the following increases:
 - \$110,000 in Driver License Renewal Fees based on recent actuals.
 - \$105,000 in Miscellaneous Revenues (commissions from Community Development Districts who elect to utilize the Florida Statutes 197.3632 uniform method for the levy, collection and enforcement of non-ad valorem assessments).
 - \$80,000 in Automobile Tag Mailing fees based on recent actuals.
2. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2025/26.
3. Transfers from Other Funds:
 - This represents the subsidy from the General Fund/General Services District (00111) to balance the budget.

EXPENDITURES:

1. Salaries:
 - The net increase of \$796,433 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Calculated Vacancy Rate Contra Expense:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2025/26.
3. Pension Costs:
 - The increase of \$84,202 is due to the salary increases noted above.
4. Internal Service Charges:
 - The net decrease of \$255,224 is mainly due to a decrease of \$316,744 in IT charges as a result of a decrease in operating budget of the Information Technologies fund (53101). This is partially offset by increases of \$45,496 to replace 57 computers and \$38,058 in city-wide building maintenance costs.

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TAX COLLECTOR (FUND 00193)**

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5. Insurance Costs and Premiums - Allocations:

- The decrease of \$54,106 in general liability insurance is due to a decrease in recent claims experience.

6. Other Operating Expenses:

- The increase of \$131,521 is mainly due to increases of \$80,000 in postage due to anticipated usage and rising postage rates, as well as \$38,531 in building rentals due to scheduled increases in building leases.

SERVICE LEVEL CHANGES:

Per the Tax Collector's Office, the State has temporarily stopped certified birth certificate request services at all Tax Collector offices statewide and there is currently no timeline for when these services will resume.

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital carryforward request of \$10,777 for specialized equipment that may not be encumbered by the end of the year.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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MAYOR'S PROPOSED FY 2025/26 BUDGET
SUPERVISOR OF ELECTIONS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 351 – 365

BACKGROUND:

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites prior to an election, staffs the call center prior to an election, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the election laws of Florida.

In FY 2024/25 there was one county-wide election (1 General Presidential Election) included in the original budget. In FY 2025/26 there will be one county-wide election (1 Gubernatorial Primary). The budget is based on 160 precincts and 24 early voting locations. Included in the budget are 25% of advertising costs and 100% of ballot printing and mailing costs associated with the FY 2026/27 Gubernatorial General Election due to the timing of elections and when these items need to be funded.

REVENUE:

1. Permits and Fees:

- This revenue is related to fees for ballot petition verification. The amount budgeted is to cover the costs of signature comparison and mailing notifications to voters required by CS/HB 1205.

2. Miscellaneous Revenue:

- This revenue is related to fees for public records requests, maps, and candidate petition verification. The decrease of \$73,450 is a result of moving all fees related to ballot petition verification to a separate category as noted above.

EXPENDITURES:

1. Salaries:

- The increase of \$120,500 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs:

- The increase of \$27,367 is mostly due to employee turnover and the salary increases noted above.

3. Pension Costs – Defined Benefit UAAL:

- The decrease of \$352,298 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.

4. Employer Provided Benefits:

- The increase of \$32,932 is primarily due to budgeting FICA payroll taxes for poll workers to properly account for the amounts withheld.

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SUPERVISOR OF ELECTIONS
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

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5. Professional and Contractual Services:

- The decrease of \$13,682 is mainly due to a decrease in security guard service expenses to more accurately reflect the number of additional security guards paid through the Supervisor of Elections.

6. Other Operating Expenses:

- The net increase of \$1,296,032 is mainly due to the following increases:
 - \$673,219 in postage as a result of the costs related to the notification requirements of new legislation and including the costs of the Gubernational General Election in FY 2026/27.
 - \$503,732 in operating supplies as a result of including the costs of the Gubernational General Election in FY 2026/27.
 - \$99,789 in software licenses related to website maintenance and ballot management software.
 - \$46,707 in rentals due to a new lease agreement for the Election Center.

FOOD AND BEVERAGES EXPENDITURE:

Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$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.

SERVICE LEVEL CHANGES:

In FY 2025/26 there will be one county-wide election (1 Gubernatorial Primary). In FY 2024/25 there was one county-wide election (1 General Presidential Election) in the original budget.

The Supervisor of Elections is now required to comply with the requirements of CS/HB 1205, which was passed by the Florida Legislature and signed into law by the Governor on May 2, 2025. This requires a new notification process to signors of petitions so that they can report if they believe their signature “has been misrepresented or forged on a petition.”

EMPLOYEE CAP CHANGES:

There are no changes to the number of full-time positions. Part-time hours are proposed to decrease by 10,960 to 103,281 hours in FY 2025/26 to more accurately reflect the needs of the Supervisor of Elections. This is not reducing the staffing of polling locations.

RECOMMENDATION:

We recommend adding to Schedule AF (capital outlay expenditures not lapsed), \$40,000 for computer and software costs. This will have no impact to special council contingency.

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ADMINISTRATIVE SERVICES
OFFICE OF ADMINISTRATIVE SERVICES (FUND 00111)**

PROPOSED BUDGET BOOK - Page # 188-190

BACKGROUND:

The General Fund/General Services District portion of the Office of Administrative Services houses the Office of Administrative Services – Admin Division (including the Office of the Ombudsman and the City Link 630-City Office), the Procurement Division (Buying and Administration), the Animal Care and Protective Services Division, the Environmental Quality Division, and portion of the Solid Waste Division.

REVENUE:

1. Charges for Services:

- This amount of \$1,536,144 includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue. The decrease of \$288,349 is mostly due to the decrease of \$320,093 in Animal Licenses & Permits due to the change to start outsourcing the processing and collections of animal licenses during FY 2024/25. Previously \$8 of every \$20 licensing fee went to the general fund, now \$4.25 will go towards the outsourcing fee and \$3.75 will go to the general fund. While this decrease in revenue is offset by a reduction of \$68,068 in costs, to date this is projected to have a net negative impact of \$252,025.

2. Fines and Forfeits:

- The decrease of \$39,636 is based on increased recent actuals. This represents revenue from animal care and control civil penalties. Animal Care and Preventive Services is prioritizing community outreach and diversion programs to prevent dogs from being confiscated resulting in less fines and forfeits being collected.

3. Miscellaneous Revenues:

- This amount of \$6,849 represents fees charged for responding to public requests.

EXPENDITURES:

1. Salaries:

- The increase of \$314,566 is primarily due to the FY 2024/25 and the proposed FY 2025/26 salary increases offset by the decrease of a net two positions and the unfunding of one position.

2. Pension Costs- Defined Benefit UAAL:

- The decrease of \$1,174,353 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.

3. Internal Service Charges:

- The decrease of \$627,092 is mainly due to the following decreases:
 - \$556,765 in computer system maintenance and security due to a decrease in operating budget of the Information Technologies fund (53101) and due to no

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computer system maintenance and security being allocated to the Procurement Division in error. This was addressed during the budget hearing for the Information Technologies fund (53101).

- \$58,327 in building maintenance costs for this area.
- \$42,524 in IT equipment replacements due to no scheduled replacement of computers in FY 2025/26.

4. Insurance Costs and Premiums:

- The decrease of \$44,585 is mainly due to a decrease in miscellaneous insurance due to a decrease in property insurance premium.

5. Professional and Contractual Services:

- The decrease of \$68,068 is due to no longer needing to contract license data entry due to the change to outsource Animal Licenses discussed above.

DIVISION CHANGES:

Division	FY 24-25 Adopted	FY 25-26 Proposed	% Change from FY 25	\$ Change from FY 25	
Animal Care and Protective Services	\$ 6,127,496	\$ 6,389,986	4.3%	\$ 262,490	(A)
Environmental-Quality	3,542,668	3,304,360	-6.7%	(238,308)	(B)
Office of Administrative Services-Admin	2,836,202	2,395,610	-15.5%	(440,592)	(C)
Procurement	2,183,487	2,196,875	0.6%	13,388	
Solid Waste	1,358,017	1,336,005	-1.6%	(22,012)	
Department Total	\$16,047,870	\$15,622,836	-2.6%	\$ (425,034)	

A. The increase of \$262,490 in the Animal Care and Protective Services Division is mainly due to the following increases:

- \$278,039 in permanent and probationary salaries with the remaining increase is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases as well the increase of two positions. There were three positions added as part of Ordinance 2025-68-E; however, there is proposed to be a reduction of one different position as part of the budget.
- \$73,191 in vehicle replacement costs due to being allocated the costs of 5 vans replaced in the FY 2024/25.
- \$41,932 in salaries overtime based on recent actual expenses.

These increases were partially offset by decreases of \$68,068 in professional and contractual services due to reductions in contract costs associated with animal licenses as a result of the switch to outsource the animal licensing process (offset by a decrease of \$320,093 in revenue),

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\$43,749 in part time salary based on recent actuals, and \$42,524 in IT equipment replacements due to no computers getting replaced in FY 2025/26.

- B. The decrease of \$238,308 in the Environmental-Quality Division is primarily due to the following decreases:
- \$101,249 in permanent and probationary salaries due to a reduction of four employees in this area.
 - \$55,908 in IT equipment replacements due to less computers getting replaced in FY 2025/26.
 - \$25,868 in computer system maintenance and security due to a decrease in operating budget of the Information Technologies fund (53101).
 - \$23,039 in OGC legal costs due to a decrease in usage.
- C. The decrease of \$440,592 in the Office of Administrative Services – Admin Division is primarily due to the following decreases:
- \$384,457 in computer system maintenance and security due to an overall decrease in IT cost as well as a reduction in Salesforce cost allocated.
 - \$27,548 in permanent and probationary salaries primarily due to unfunding1 position, partially offset by the FY 2024/25 and the proposed FY 2025/26 salary increases.

SCHEDULE B1 GRANTS:

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

			\$2,487,138	\$15,300	33	7,488
Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
Department of Homeland Security	Monitoring Demonstration Study - Air	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	2	0
FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,661,608	\$0	22	5,200

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Grantor	Grant Name	Grant Description	Estimated Grant Award	In Kind Contribution	FTE Positions	Part Time Hours
FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	\$421,990	\$0	8	0
U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,661	\$0	1	0
Jacksonville Environmental Protection Board	Mobile Air Monitoring	2025-330-E: Procure equipment for a mobile air monitoring unit to enhance the air monitoring capabilities in disadvantaged communities, particularly in Health Zone 1. Parttime hours needed through 12/31/2027 and listed here for authorization.	\$0	\$0	0	2,288
Florida Department of Transportation	Litter Control and Prevention Grant - Clean It Up Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$15,000	0	0
Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A- Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$300	0	0

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

Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$0	9	4,160

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital carryforward request of \$14,435 for dog kennels.

FOOD AND BEVERAGE EXPENDITURES:

(These items are in funds that are not part of the budget process)

FY 2025/26 Proposed	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
\$5,000	Clean Air Day, Aquafest water festival and others	EPB education and outreach activities / events.
\$500	Gas Storage Tank Inspection B1a: Enforcement Workshop hosted by EQD	EQD environmental workshop for members of the public, regulatory agencies and associations.

EMPLOYEE CAP CHANGES:

The employee cap is decreasing by 2 positions from 155 to 153. This is the net result of the elimination of four positions in the Environmental-Quality Division:

- One Environmental Quality Technician
- Two Stormwater Structure Inspectors
- One Environmental Specialist

Offset by a net increase of a net two positions within the Animal Control and Protectives Services Division

7,800 part-time hours were eliminated from the Animal Care and Protective Services Division during the fiscal year pursuant to Ordinance 2025-68-E.

SERVICE LEVEL CHANGES:

None.

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COMMENT:

During FY 2024/25 the animal licensing function was completely outsourced. Prior to the change the data entry was outsourced for \$68,000 per year. Now the outside vendor received \$4.50 of the \$20 license fee for each license sold. This change has resulted in a net reduction in budgeted revenue of \$320,093. This is a net negative impact to the City of \$252,025. This does free up staff time, but with maintaining the same staff, this does not result in cost savings and based on information provided one person worked on the license function and it was not their primary duty. The Department indicated that they believe once the new vendor is fully operating that they will fully offset the net negative impact to the City.

RECOMMENDATIONS:

None.

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ADMINISTRATIVE SERVICES
SPAY AND NEUTER TRUST FUND (FUND 11501)**

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BACKGROUND:

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Spay and Neuter Trust Fund. Revenues are derived from a portion of licensing fees and generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an “all years” fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE:

1. Charges for Services:
 - The amount of \$786,259 represents a portion of the animal license and permits as well as animal adoption fees charged by the Animal Care and Protective Services.
2. Fines and Forfeits:
 - The amount of \$9,500 represents deposits forfeited by individuals who do not spay or neuter their pets.
3. Transfers From Other Funds:
 - The amount of \$295,759 represents the subsidy from the General Fund/General Services District Fund (00111) to balance the budget.

EXPENDITURES:

1. Salaries
 - The increase of \$8,222 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Professional and Contractual Services:
 - The amount of \$941,402 mainly represents funding for First Coast No More Homeless Pets (\$532,402) and Jacksonville Humane Society (\$400,000). First Coast No More Homeless Pets administers low-cost spay and neuter services. The Jacksonville Humane Society administers an animal control transfer program focused on serving dogs and cats within Duval County. This funds transportation and analysis of animals transferred to Jacksonville Humane Society for rehabilitation, alteration spay/neuter, and total care.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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ADMINISTRATIVE SERVICES
VETERINARY SERVICES (FUND 15106)**

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BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are mainly derived from a portion of animal licenses and permits to support impounded and distressed animals. This fund also receives revenue from vaccinations for feline and K9s, sentinel flea control, medical expenses related to sterilizations, and microchipping. This is an “all years” fund which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUES:

1. Charges for Services:
 - This represents this fund's portion of animal licenses and animal control medical fees. The decrease of \$16,337 is to better align with actual recent collections.
2. Miscellaneous Revenue:
 - This amount represents donations previously received. The decrease is to better align with actual collections.
3. Investment Pool / Interest Earnings
 - This is the anticipated interest earnings for FY 2025/26 based on the available cash.

EXPENDITURES:

1. Professional and Contractual Services:
 - This represents the appropriation for biohazardous waste disposal.
2. Other Operating Expenditures:
 - This mainly represents the appropriation for pharmaceutical drugs for the treatment of animals. The decrease is to balance the budget.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no employees in this sub-fund.

RECOMMENDATIONS:

None.

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OFFICE OF ADMINISTRATIVE SERVICES
AIR POLLUTION TAG FEE (FUND 10201)**

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BACKGROUND:

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include, but are not limited to, permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUES:

1. State Shared Revenue:

- This represents anticipated revenue from auto license air pollution control fees. The increase is due to more revenue being made available by the State after a reduction in the current year's budget to spend down the fund balance.

2. Transfers from Fund Balance:

- There is a proposed transfer from fund balance to balance the budget.

EXPENDITURES:

1. Salaries

- The increase of \$25,608 is mostly due to the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs:

- The decrease of \$5,135 is to better align the budget with the contribution for the Defined Contribution pension plan.

3. Pension Costs – Defined Benefit UAAL

- The increase of \$18,818 is the result of the method of allocating unfunded liability costs being changed.

4. Internal Service Charges

- The decrease of \$16,315 is mostly attributable to decreases of \$7,054 in information technology replacements for computer refresh in the current year, a decrease of \$3,743 in computer systems maintenance charges, and \$3,404 in fleet vehicle replacement charges for a vehicle being paid off in the current year.

5. Professional and Contractual Services

- The \$44,545 funds upgrades to an air monitoring site as part of the Division's 5-Year Plan.

6. Capital Outlay

- This amount is for the purchase of air monitoring equipment as part of the Division's 5-Year Plan.

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AIR POLLUTION TAG FEE (FUND 10201)**

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7. Indirect Cost

- This amount is an allocation of costs to operate central services of the City (e.g., employee, procurement, accounting services) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATIONS:

None.

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OFFICE OF ADMINISTRATIVE SERVICES
HAZARDOUS WASTE PROGRAM (FUND 15302)**

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BACKGROUND:

Duval County is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts, and sources of hazardous waste generated.

REVENUE:

1. Charges for Services:
 - This represents hazardous waste fees.

EXPENDITURES:

1. Salaries:
 - The increase of \$12,469 is due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Employer Provided Benefits:
 - The decrease of \$3,675 is the result of changes in health plan elections by employees.
3. Internal Service Allocation:
 - The decrease is mainly due to FY 2024/25 having \$2,821 for the replacement of computers.
4. Other Operating Expenses:
 - The decrease of \$3,587 is due to a reduction in expected travel costs.
5. Indirect Cost:
 - This amount is based on the allocation of costs to operate central services of the City (e.g., employee, procurement, accounting services) as calculated by the City's independent consulting firm.
6. Cash Carryover:
 - The cash carryover in FY 2024/25 represented the anticipated revenue over expenditures.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

RECOMMENDATION:

None.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE DISPOSAL (FUND 43101)**

PROPOSED BUDGET BOOK - Page # 205 - 208

BACKGROUND:

The Solid Waste Disposal fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection, and Disposal Operations Scale House. The fund also provides oversight for the sanitation service for litter pick-up and large debris-illegal dumping within the General Fund/General Services District.

REVENUE:

1. Franchise Fees
 - This represents the 17% franchise fee charged for non-residential collections. The increase of \$494,791 is to align with the actual revenues collected in the current fiscal year.
2. Charges for Services:
 - The \$30,100,133 is mainly made up of:
 - \$13,736,834 for commercial tipping fee revenue,
 - \$7,407,705 in internal and external host fee revenue.
 - \$7,175,369 for residential tipping fee revenue.
3. Solid Waste User Fee:
 - The \$93,985,855 represents the net solid waste user fees charged to residential customers for the collection and disposal of solid waste including household trash, yard waste, recycling, and bulky items. The increase was due to the monthly charge increasing from \$12.65 to \$27 starting January 1, 2025.
4. Revenue from City Agencies:
 - This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.
5. Miscellaneous Revenue:
 - The increase of \$641,763 is mostly due to projected revenues from the sales of recyclable materials based on current year actuals.
6. Investment Pool / Interest Earnings:
 - The decrease of \$511,951 is based on a decrease in the projected interest earnings by the Treasury Division.
7. General Fund Loan:
 - The \$52,166,849 represents the funding provided by the General Fund/GSD (Fund 00111) to balance revenues and expenditures. This represents the cumulative loan from the General Fund/GSD (Fund 00111) projected to September 30, 2026.

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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE DISPOSAL (FUND 43101)**

PROPOSED BUDGET BOOK - Page # 205 - 208

EXPENDITURES:

1. Salaries:
 - The net increase of \$153,360 is due to the FY 2024/25 and the proposed FY 2025/26 increases, offset by the reduction in one position and employee turnover.
2. Salary & Benefit Lapse:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2025/26.
3. Pension Costs:
 - The net decrease of \$42,858 is due to employee turnover.
4. Employer Provided Benefits:
 - The net decrease of \$71,283 is primarily due to a decrease in Workers' Compensation Insurance costs due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports.
5. Internal Service Charges:
 - The net increase of \$103,985 is mostly due to increases of \$309,778 in fleet vehicle replacement is due to a full year of payments for vehicle purchases that were previously delayed and payments for eight Packers and one Pickup Truck that will be purchased during FY 2025/26, and an increase of \$214,767 in Fleet Repairs, Sublet & Rentals due to higher repair costs. The increase is partially offset by a decrease of \$316,118 fleet parts, oil and gas based on projected lower fuel prices compared to the projection for the FY 2024/25 budget and \$98,611 in Computer Sys Maintenance & Security due to an overall decrease in operating costs of the Information Technologies Fund (53101).
6. Insurance Costs and Premiums – Allocations
 - The increase of \$150,110 is due to an increase of \$177,568 in General Liability Insurance due to the history of claims which is partially offset by a decrease of \$27,458 in Miscellaneous Insurance due to lower property insurance premium costs.
7. Professional and Contractual Services:

The increase of \$9,630,542 is due to increases of \$8,119,979 for waste hauler collection services based on contractual increases in the per premise rate. (**See recommendation #1**) There is also an increase of \$1,492,411 for Trail ridge Landfill operating charges based on contractual CPI increases and increased tonnage.
8. Other Operating Expenses:
 - The net increase of \$1,629,680 is due to increases of \$660,211 in Landfill Charges due to increased tonnage, \$505,324 in Other Operating Supplies for additional waste and

**COUNCIL AUDITOR'S OFFICE
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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE DISPOSAL (FUND 43101)**

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recycling carts (for areas outside of Waste Pro due to contractual obligations) due to customer growth and replacements, and \$465,527 in Miscellaneous Services & Charges due to an increase in the charge for JEA to treat Leachate from the City's landfills.

9. Debt Management Fund Repayments:

- The net decrease of \$140,495 in internal loan repayments is due to lower interest payments for loans from the Debt Management Fund.

10. Supervision Allocation:

- This represents administrative costs of Solid Waste Disposal which are allocated to General Fund/General Services District (Fund 00111) activities (e.g., litter pick-up and illegal dumping).

11. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

12. Transfers to Other Funds:

- The \$2,833,050 represents the final payment for a \$9,000,000 loan from the General Fund/General Services District (Fund 00111) pursuant to Ordinance 2018-458-E. This is made up of \$2,750,000 in principal and \$83,050 in interest payments.

13. Repayment of General Fund Loan:

- The \$56,233,519 is the repayment of the adjusted loan amount from the General Fund/General Services District (Fund 00111) as of September 30, 2025.

SERVICE LEVEL CHANGES:

There is \$505,324 in Other Operating Supplies for additional waste and recycling carts (for areas outside of Waste Pro due to contractual obligations).

EMPLOYEE CAP CHANGES:

Employee cap was reduced by one position due to a billing position that was removed from this fund and is now in Public Works General Fund.

RECOMMENDATIONS:

We recommend reducing the Professional and Contractual Services by \$669,728 to reflect the correct CPI increase for Service Area III and to match the estimated fuel price per gallon to the in the Fleet Management amount. This will be offset with a reduction in the loan from the General Fund/GSD by a corresponding amount. These recommendations will have a positive impact on the Special Council Contingency of \$669,728.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE CONTAMINATION ASSESSMENT (FUND 43102)**

PROPOSED BUDGET BOOK - Page # 209-210

BACKGROUND:

The Solid Waste Division charges Internal and External Host Fees to fund groundwater sampling, contamination assessment reports, and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal Host Fees are applied to each Class I ton deposited in the Trail Ridge landfill and External Host Fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment sub fund are assessed at the rate of \$0.24 per ton.

REVENUE:

1. Charges for Services:
 - The \$462,818 represents internal host fees of \$231,487 and external host fees of \$231,331.

EXPENDITURES:

1. Internal Service Charges:
 - The increase of \$1,822 is due to an increase in charges for OGC charges based on current usage.
2. Professional and Contractual Services:
 - This funding represents costs for Semi-Annual Groundwater Sampling, FDEP Reports, and Contamination Assessment Reports as well as the cost of mowing services at ash sites.
3. Cash Carryover:
 - Funds that are net of revenues and expenditures are placed in reserve pending future Council appropriations for contamination assessment activities.

EMPLOYEE CAP CHANGES:

There are no positions in this subfund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

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OFFICE OF ADMINISTRATIVE SERVICES
LANDFILL CLOSURE (FUND 43103)**

PROPOSED BUDGET BOOK - Page # 211-213

BACKGROUND:

The Landfill Closure fund was established to provide for the closure and post closure costs of the North, East, and Trail Ridge landfills. A Resource Recovery Fee (part of internal and external host fees) provides funding for this purpose at the rate of \$2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and Class III tons deposited at private landfills.

REVENUE:

1. Charges for Services:

- This represents internal host fees of \$2,016,631 and external host fees of \$1,280,967.

EXPENDITURES:

1. Salaries

- The increase of \$57,489 is mostly due to an increase in the number of employees allocated to the fund from five to six.

2. Other Operating Expenses

- This represents the borrow pit and post closure costs of maintaining previously closed landfills.

3. Cash Carryover:

- Funds are placed in reserve pending future Council appropriations for mitigation activities. The amount budgeted is the excess of revenues over expenditures in the proposed budget.

EMPLOYEE CAP CHANGES:

There are no positions associated with this fund. The personnel are an allocation of salaries and benefits of six employees (which is an increase of one employee as mentioned above) from Solid Waste Disposal Operations (Fund 43101) that perform duties related to landfill closure.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE FACILITIES MITIGATION (FUND 43301)**

PROPOSED BUDGET BOOK - Page #214-215

BACKGROUND:

The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

REVENUE:

1. Charges for Services:
 - The \$240,725 represents an internal host fee of \$.25 times the projected tonnage of 850,000 budgeted at \$212,500 and 3.5% of the construction and demolition permit fees revenues budgeted at \$28,225.
2. Investment Pool / Interest Earnings:
 - The decrease of \$1,084 is based on available cash and the interest rate projected by the Treasury Division.
3. Transfer from Fund Balance
 - The proposed transfer from fund balance is not available. There will be a recommendation in the CIP meeting to address this issue.

EXPENDITURES:

1. Transfers to Other Funds:
 - This represents a transfer to the Capital Projects Fund (32124) for the following projects that are proposed to be funded (as noted above, there will be an amendment during the CIP meeting to address the funding issue).

Project	Project Name	Proposed Budget
001300	Chaffee Road <i>(Within 15 miles of Trail Ridge Landfill)</i>	\$1,160,347
011015	Taye Brown Regional Park Improvements <i>(Within 15 miles of Trail Ridge Landfill)</i>	120,398
		<u>\$1,280,745</u>

**COUNCIL AUDITOR'S OFFICE
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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE FACILITIES MITIGATION (FUND 43301)**

PROPOSED BUDGET BOOK - Page #214-215

2. Cash Carryover:

- Funds are placed in reserve pending future Council appropriations for mitigation activities that fall within a 15-mile radius of a City owned Class I solid waste management facility. The proposed budget is planning to use all the revenue collected in FY 2025/26 for capital projects.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

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OFFICE OF ADMINISTRATIVE SERVICES
SOLID WASTE FACILITIES MITIGATION NON-CLASS I (FUND 43302)**

PROPOSED BUDGET BOOK - Page # 216-217

BACKGROUND:

This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Facilities. It is mostly funded by a recovery fee of \$0.50 (charged as a part of the External Host Fee) per Non-Class I ton processed at the private solid waste management facilities and by a 7% of construction and demolition permit fee. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

REVENUE:

1. Charges for Services:
 - The increase of \$6,523 is due to an increase in external host fees based on projections for increased C&D Permit Revenue.
2. Investment Pool / Interest Earnings:
 - The decrease of \$1,022 is based on available cash and the interest rate projected by the Treasury Division.
3. Transfer from Fund Balance
 - The increase is due to previously earned revenues being used for capital projects. We will have a recommendation during the meeting on CIP to eliminate this transfer due to there not being fund balance available.

EXPENDITURES:

1. Transfers to Other Funds:
 - This represents a transfer to the Capital Projects Fund (32124). There will be a recommendation to eliminate this transfer during the meeting on CIP due to the funding not being available.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS & RECOMMENDATIONS
MAYOR'S PROPOSED 2025/26 BUDGET
SOLID WASTE MITIGATION CAPITAL PROJECTS (FUND 43303)**

PROPOSED BUDGET BOOK - Page # 218-219

BACKGROUND:

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Taye' Brown Regional Parks share of Internal Host Fees (\$0.25/Class I ton) collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The fund also serves as the Taye' Brown Regional Park fund, a permanent, on-going trust fund of the City of Jacksonville. The fund is authorized to accept Council appropriations, gifts, fees, and other types of donations. This is an "all years" fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUES:

1. Charges for Services:

- The \$240,796 represents an internal host fee of \$.25 times the projected tonnage of 850,000 budgeted at \$212,500 and 3.5% of the construction and demolition permit fees revenues budgeted at \$28,296.

2. Investment Pool / Interest Earnings:

- Investment Pool Earnings of \$3,402 for FY 2024/25 are based on projected available cash and the interest rate projected by the Treasury Division.

EXPENDITURES:

3. Transfer to Other Funds:

- This represents a transfer to the Taye' Brown Regional Park Improvements capital project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no employees associated with this fund.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FLEET MANAGEMENT DIVISION
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 224 - 226

BACKGROUND:

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

REVENUE:

1. Charges for Services:
 - This represents revenue related to towing services provided to JSO.
2. Internal Service Revenue:
 - The \$38,196,025 represents the billing to customers for services provided by Fleet Management. The decrease of \$3,169,089 is the result of the changes described below.
3. Miscellaneous Revenue:
 - The increase of \$78,800 is due to increases of \$50,000 in revenue from reimbursements for warranty work as a result of increased staffing levels and \$30,000 in revenue from third-party insurance based on recent amounts.
4. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2025/26.

EXPENDITURES:

1. Salaries:
 - The net increase of \$465,872 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases and as the result of employee turnover. There is the elimination of seven positions of which only one was funded in the FY 24/25 budget.
2. Calculated Vacancy Rate Contra Expense:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2025/26.
3. Pension Costs:
 - The increase of \$31,058 is mainly due to an increase in the required contribution as a result of the salary increase explained above.
4. Pension Costs – Defined Benefit UAAL:
 - The increase of \$81,262 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FLEET MANAGEMENT DIVISION
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 224 - 226

5. Employer Provided Benefits:
 - The decrease of \$40,209 is mainly due to decreases of \$25,396 in Worker's Compensation insurance due to a change to using the discounted amounts and not the undiscounted amounts from the actuarial reports, as well as \$23,184 in health insurance due to employee election changes.
6. Internal Service Charges:
 - The net decrease of \$53,585 is primarily due to a decrease of \$94,207 in computer system maintenance and security charges due to an overall decrease in operating costs of the Technology Solutions department. This is partially offset by a one-time expense of \$37,951 to replace 42 computers.
7. Insurance Costs and Premiums
 - The decrease of \$39,901 is due to decreases of \$22,891 in general liability insurance based on recent claims history and \$17,010 in property insurance premium costs.
8. Other Operating Expenses:
 - The net decrease of \$3,465,019 is primarily due to a decrease of \$3,820,447 in fuel costs due to a decrease in estimated fuel prices and projected fuel consumption based on recent usage. This is partially offset by an increase of \$220,000 in parts based on recent usage and \$197,280 in hardware maintenance and software licensing as a result of moving the costs for the DriveCam cameras to this fund from Insured Programs (Fund 56301).
9. Capital Outlay
 - The funding for FY 25/26 budgeted is for fleet equipment replacements to replace shop and fuel site equipment.
10. Supervision Allocation:
 - This amount represents the administrative costs of the Fleet Management Division that are allocated to the Vehicle Replacement Fund (S/F 51102).
11. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
FLEET MANAGEMENT DIVISION
FLEET MANAGEMENT OPERATIONS (S/F 51101)**

PROPOSED BUDGET BOOK – Page # 224 - 226

CAPITAL OUTLAY CARRYFORWARDS:

There is a capital carryforward request of \$730,105 made up of \$542,508 to refurbish a JFRD fire boat and three pumpers and \$187,597 for specialized equipment that may not be encumbered by the end of the year.

EMPLOYEE CAP CHANGES:

The employee cap is proposed to decrease from 97 to 90 due to the elimination of seven vacant positions of which only one was funded in FY 2024/25.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
VEHICLE REPLACEMENT (FUND 51102)**

PROPOSED BUDGET BOOK – Page # 227 - 229

BACKGROUND:

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

REVENUE:

1. Internal Service Revenue:

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements. The increase of \$6,162,995 is due revenues returning to normal. Revenues in FY 2024/25 were decreased to account for delivery delays as Fleet does not bill departments and agencies until the vehicles are placed into service.

2. Miscellaneous Revenue:

- The \$1,000,000 represents the anticipated sale of surplus vehicles.

3. Investment Pool / Interest Earnings:

- The \$419,210 represents the anticipated investment pool earnings in FY 2025/26, which is consistent with current year earnings.

4. Transfers from Other Funds:

- The transfer of \$439,018 is from the Direct Replacement Fund (51103) to assist with the purchase of vehicles. The prior year amount took most of the available amount.

EXPENDITURES:

1. Salaries:

- The increase of \$40,336 is due to filling of vacant positions as well as the FY 2024/25 and the proposed FY 2025/26 increases.

2. Internal Service Charges:

- The decrease of \$1,433 is mainly due to a decrease for computer system maintenance and security costs.

3. Professional and Contractual Services:

- The decrease of \$1,500 is due to a decrease in expenses for wreck investigation services.

4. Capital Outlay:

- This amount represents the total capital requirement for the FY 2025/26 vehicle replacements (see attached listing).

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
VEHICLE REPLACEMENT (FUND 51102)**

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5. Supervision Allocation:

- This amount represents the administrative costs of the Division which are allocated to each activity within Fleet Management.

6. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., employee, procurement, and accounting services) as calculated by the City's independent consulting firm.

7. Interfund – Transfer Out:

- The transfer of \$4,500,000 to the General Fund/GSD is a partial return of the one-time transfer of \$10,000,000 from the General Fund/GSD to cover shortfalls in revenue for FY 2024/25 delivery delays.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

CAPITAL OUTLAY CARRYFORWARD:

There is a total capital outlay carryforward request of \$8,591,496 on Schedule AF in the Budget Ordinance associated with the vehicle replacements that might not be encumbered by the end of the fiscal year.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
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MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
MOTOR POOL - DIRECT REPLACEMENT (FUND 51103)**

PROPOSED BUDGET BOOK – Page # 230 - 231

BACKGROUND:

This internal service fund is in the process of being decommissioned. This was created many years ago to differentiate vehicles purchased with cash versus vehicles purchased with borrowed funds.

FY 2022/23 was the final year of payments on debt service related to vehicles previously purchased with borrowed funds. FY 2024/25 vehicle replacements are being budgeted within the Vehicle Replacement Fund (Fund 51102). Once all the budgeted capital capacity within this fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement Fund (Fund 51102).

REVENUE:

1. Transfers From Fund Balance:

- This represents the remaining fund balance to be transferred to the Vehicle Replacement Fund (Fund 51102).

EXPENDITURES:

1. Transfers to Other Funds:

- This represents the transfer of the remaining fund balance to the Vehicle Replacement Fund (Fund 51102).

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

CAPITAL OUTLAY CARRYFORWARD:

None.

RECOMMENDATIONS:

None.

FY 25-26 VEHICLE REPLACEMENTS

This schedule contains the vehicles that will be replaced in FY26 as approved by Council. In order to receive the replacement vehicle the "old vehicle" as stated here by vehicle number must be turned in. Fleet Management has the option to keep turned in patrol vehicles on the City cap to be used exclusively for JSO wreck replacements, to keep JFRD and Solid Waste apparatus on the City cap for two fiscal year for various purposes. Any changes to this schedule will have a financial impact in FY26. Fleet Management maintains all related documentation pursuant to section 106.216.

	Capital	Payment
Pay-Go / Carryover:	\$26,418,262	\$872,860
FY26 Billing Only:	\$2,400,000	\$2,400,000
Debt Mgmt Financing:	\$0	\$0
	\$28,818,262	\$3,272,860

	262	Count
(a) Pay-go funding: 100% of budgeted replacement cost to be billed in FY26	\$28,818,262	\$3,272,860

Center Title	[Fund-Center-Project-Activity-Interfund-Future]	Vehicle to Be Replaced	Description of Vehicle To Be Purchased	Replacement Cost	FY 26 Payment
Building Maintenance - Public Buildings - Other General Governmental Svcs	54101-155007-000000-00000000-00000-0000000	4131-20	SUV	\$30,000	\$1,519
Code Inspection - Protective Inspections	15104-142003-000000-00000000-00000-0000000	4071-30	Pickup	\$50,000	\$2,532
Code Inspection - Protective Inspections	15104-142003-000000-00000000-00000-0000000	PDBZ New1	Pickup	\$50,000	\$2,532
Code Inspection - Protective Inspections	15104-142003-000000-00000000-00000-0000000	PDBZ New2	Pickup	\$50,000	\$2,532
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4027-20	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4034-30	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4166-20	Claw Truck	\$175,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4247-30	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4252-20	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4258-20	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4259-30	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4260-20	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4277-30	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4285-20	Packer	\$375,000	\$0
Collection - Residential - Garbage&Solid Waste Control Services	43101-157008-000000-00000000-00000-0000000	4602-20	Packer	\$375,000	\$0
Community Engagement	00111-533102-000000-00000000-00000-0000000	2410-40	JSO Patrol SUV	\$67,500	\$4,262
Community Transition Center	00111-562101-000000-00000000-00000-0000000	0685-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Court Services	00111-561101-000000-00000000-00000-0000000	2305-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Court Services	00111-561101-000000-00000000-00000-0000000	5156-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Disposal Operations - Garbage&Solid Waste Control Services	43101-157009-000000-00000000-00000-0000000	8618-20	Pickup	\$50,000	\$2,532
Disposal Operations - Garbage&Solid Waste Control Services	43101-157009-000000-00000000-00000-0000000	8725-20	Pickup	\$50,000	\$2,532
Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	4926-20	JFRD - SUV	\$65,000	\$3,291
Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8255-20	JFRD - SUV	\$65,000	\$3,291
Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8257-20	JFRD - SUV	\$65,000	\$3,291
Fire & Rescue Office of Director - Fire Control	00111-121003-000000-00000000-00000-0000000	8281-20	JFRD - SUV	\$65,000	\$3,291
Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8172-20	JFRD - Pumper	\$1,200,000	\$0
Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8198-20	JFRD - Pumper	\$1,200,000	\$0
Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	8486-20	JFRD - Pumper	\$1,200,000	\$0
Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	FS77 Pumper	JFRD - Pumper	\$1,200,000	\$1,200,000 (a)
Fire Operations - Fire Control	00111-123004-000000-00000000-00000-0000000	FS78 Pumper	JFRD - Pumper	\$1,200,000	\$1,200,000 (a)
Fire Prevention Administration - Fire Control	00111-126003-000000-00000000-00000-0000000	FRFP New	Pickup	\$50,000	\$2,532
General Support	00111-552101-000000-00001608-00000-0000000	1227-30	JSO Non-Patrol SUV	\$30,000	\$1,519
General Support	00111-552101-000000-00001608-00000-0000000	5108-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Human Resources	00111-541201-000000-00000000-00000-0000000	2433-30	JSO Patrol SUV	\$67,500	\$4,262
Human Resources	00111-541201-000000-00000000-00000-0000000	2962-30	JSO Patrol SUV	\$67,500	\$4,262
Human Resources	00111-541201-000000-00000000-00000-0000000	5286-40	JSO Non-Patrol SUV	\$30,000	\$1,519
Human Resources	00111-541201-000000-00000000-00000-0000000	5328-30	JSO Patrol SUV	\$30,000	\$1,894
Human Resources	00111-541201-000000-00000000-00000-0000000	5419-30	JSO Non-Patrol SUV	\$30,000	\$1,519

Center Title	[Fund-Center-Project-Activity-Interfund-Future]	Vehicle to Be Replaced	Description of Vehicle To Be Purchased	Replacement Cost	FY 26 Payment
Landscape Inspection - Protective Inspections	15104-142005-000000-00000000-00000-0000000	4135-20	Pickup	\$50,000	\$2,532
Major Case	00111-522101-000000-00000000-00000-0000000	1417-20	Pickup	\$50,000	\$2,532
Major Case	00111-522101-000000-00000000-00000-0000000	1447-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Major Case	00111-522101-000000-00000000-00000-0000000	1476-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Major Case	00111-522101-000000-00000000-00000-0000000	1486-30	SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	2281-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Major Case	00111-522101-000000-00000000-00000-0000000	2578-30	Van / Box Truck	\$50,000	\$2,532
Major Case	00111-522101-000000-00000000-00000-0000000	5090-20	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5093-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5097-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5106-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5109-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5114-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5116-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5117-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5123-20	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5245-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5253-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5273-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5279-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5285-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5289-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5311-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5337-30	Van	\$60,000	\$3,038
Major Case	00111-522101-000000-00000000-00000-0000000	5399-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Major Case	00111-522101-000000-00000000-00000-0000000	5490-20	JSO Non-Patrol SUV	\$50,000	\$2,532
Major Case	00111-522101-000000-00000000-00000-0000000	5936-30	Sedan - Mid Size	\$30,000	\$1,519
Mayor Administration - Executive	00111-101001-000000-00000000-00000-0000000	8855-20	SUV	\$60,000	\$3,038
Medical Examiner - Medical Examiners	00111-118101-000000-00000000-00000-0000000	ME New	Sedan - Mid Size	\$30,000	\$1,519
Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4195-30	Crane / Claw Truck	\$300,000	\$0
Mowing And Landscape Maintenance - Other Physical Environment	00111-154005-000000-00000000-00000-0000000	4635-20	Pickup	\$50,000	\$2,532
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	1082-20	Boat	\$184,000	\$9,317
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5469-30	JSO Non-Patrol SUV	\$30,000	\$1,519
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5486-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5497-30	JSO Non-Patrol SUV	\$67,500	\$3,418
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5505-30	JSO Patrol SUV	\$67,500	\$4,262
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5554-30	Sedan - Mid Size	\$30,000	\$1,519
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5591-30	Pickup	\$50,000	\$2,532
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5598-30	Pickup	\$50,000	\$2,532
Narcotics & Vice	00111-521101-000000-00000000-00000-0000000	5599-30	Pickup	\$50,000	\$2,532
Office Of General Counsel - Gen Admin - Legal Counsel	55101-102103-000000-00000000-00000-0000000	4498-30	SUV	\$60,000	\$3,038
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	2641-10	Utility Body Truck	\$135,000	\$0
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3255-30	Pickup	\$65,000	\$3,291
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3501-10	Tractor	\$163,000	\$0
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	3980-20	Tractor - Loader	\$300,000	\$0
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4839-20	Utility Body Truck	\$65,000	\$2,194

Center Title	[Fund-Center-Project-Activity-Interfund-Future]	Vehicle to Be Replaced	Description of Vehicle To Be Purchased	Replacement Cost	FY 26 Payment
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	4877-20	SUV	\$30,000	\$1,519
Playgrounds & Centers	00111-166105-000000-00000000-00000-0000000	8607-10	Utility Body Truck	\$65,000	\$2,194
Plumbing Inspection - Protective Inspections	15104-142008-000000-00000000-00000-0000000	8891-20	Pickup	\$50,000	\$2,532
Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1319-40	JSO Non-Patrol SUV	\$75,000	\$3,798
Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1416-20	Van / Box Truck	\$40,000	\$2,026
Pre-Trial Operations	00111-561102-000000-00000000-00000-0000000	1450-20	JSO Non-Patrol SUV	\$67,500	\$3,418
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8303-20	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8359-20	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8368-30	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8374-20	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8376-20	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8378-20	JFRD - Rescue Unit	\$377,866	\$0
Rescue and First Aid - Ambulance and Rescue Services	00111-125004-000000-00000000-00000-0000000	8497-20	JFRD - Rescue Unit	\$377,866	\$0
R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3378-20	Tractor - Loader	\$120,000	\$12,153
R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3382-20	Tractor - Loader	\$120,000	\$12,153
R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3485-10	Lift Truck / Forklift	\$80,000	\$8,102
R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3489-10	Lift Truck / Forklift	\$80,000	\$8,102
R-O-W And Stormwater Maintenance - Road and Street Facilities	00111-156007-000000-00000000-00000-0000000	3509-10	Tractor	\$163,000	\$0
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0347-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0383-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0415-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0442-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0486-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0554-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0630-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0639-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0716-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0765-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0778-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0782-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0786-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0788-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0789-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0795-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0797-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0799-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0818-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0858-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0901-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0945-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	0984-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	1008-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	1051-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	1063-50	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	1077-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	1083-40	JSO Patrol SUV	\$67,500	\$4,262

Center Title	[Fund-Center-Project-Activity-Interfund-Future]	Vehicle to Be Replaced	Description of Vehicle To Be Purchased	Replacement Cost	FY 26 Payment
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2897-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2899-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2905-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2911-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2921-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2922-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2923-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2964-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2979-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2981-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2984-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	2991-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3022-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3051-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3055-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3066-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3093-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3097-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3102-40	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3135-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3144-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3185-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3193-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3210-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3227-20	JSO Patrol SUV	\$65,700	\$4,148
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3235-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3254-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	3262-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5348-30	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5349-20	JSO Patrol SUV	\$67,500	\$4,262
Specialized Patrol	00111-533101-000000-00000000-00000-0000000	5714-30	Golf Cart / ATV	\$30,000	\$1,519
Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3206-20	Pickup	\$50,000	\$2,532
Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	3853-20	Vacuum Truck	\$730,000	\$0
Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	4533-30	Pickup	\$50,000	\$2,532
Stormwater Services - Conservation and Resource Management	44101-156002-000000-00000000-00000-0000000	8631-20	Pickup	\$50,000	\$2,532
Traffic Engineering - Road and Street Facilities	00111-158001-000000-00000000-00000-0000000	8900-20	Bucket Truck	\$150,000	\$0
Tree Maintenance - Other Physical Environment	15304-154006-000000-00000000-00000-0000000	Tree New1	Pickup	\$50,000	\$2,532
Tree Maintenance - Other Physical Environment	15304-154006-000000-00000000-00000-0000000	Tree New2	Pickup	\$50,000	\$2,532
Tree Maintenance - Other Physical Environment	15304-154006-000000-00000000-00000-0000000	Tree New3	Pickup	\$50,000	\$2,532
Victim Services	00111-164010-000000-00000000-00000-0000000	8863-10	Van	\$60,000	\$3,038

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
MOTOR VEHICLE INSPECTION (FUND 42101)**

PROPOSED BUDGET BOOK - Page #202 - 204

BACKGROUND:

The Fleet Management Division manages inspection stations for school buses and city vehicles.

REVENUES:

1. Charges for Services:
 - This amount is the estimated revenue for inspection charges and wrecker application fees.
2. Investment Pool / Interest Earnings:
 - This amount represents anticipated interest earnings for FY 2025/26.
3. Transfers from Fund Balance:
 - The transfer of \$86,878 from the fund balance is to balance the budget in this fund.

EXPENDITURES:

1. Salaries:
 - The increase of \$15,512 is for the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs:
 - The increase of \$5,265 is based on the salary increases.
3. Pension Costs – Defined Benefit UAAL
 - The decrease of \$11,706 is the result of the method of allocating unfunded liability costs being changed.
4. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g., employee, procurement, and accounting services) as calculated by the City's independent consulting firm.

EMPLOYEE CAP CHANGES:

There are no changes to the employee cap.

SERVICE LEVEL CHANGES:

None.

COMMENT:

The amount of cash in fund balance is projected to be approximately \$100,000 at the end of FY 2024/25. There is a proposed transfer from fund balance of \$86,878. If nothing changes operationally, there will not be enough cash in fund balance for another proposed transfer in FY 2026/27.

RECOMMENDATION:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
COPY CENTER (FUND 52101)**

PROPOSED BUDGET BOOK - Page # 232 - 234

BACKGROUND:

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

REVENUE:

1. Internal Service Revenue:

- This amount of \$2,651,745 represents costs billed to customers and the decrease is directly related to decreased budgeted expenditures noted below.

2. Investment Pool Earnings:

- This amount of \$10,676 represented anticipated interest earnings in FY 2025/26.

EXPENDITURES:

1. Salaries:

- The increase of \$34,869 is mainly due to filling vacant positions and the FY 2024/25 and the proposed FY 2025/26 increases.

2. Pension Costs – Defined Benefit UAAL:

- The increase of \$18,476 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.

3. Internal Service Charges:

- The decrease of \$14,769 is mainly due to the elimination of the computer system maintenance and security allocation in error that was addressed during the Information Technologies fund (53101) discussion, which was offset by an increase of \$3,356 for three replacement computers.

4. Professional and Contractual Services:

- This is made up of the consolidated copier contract of \$1,400,000 and courier service of \$55,050.

5. Other Operating Expenses:

- This is mainly made up of \$500,000 for postage, \$206,000 for printing and binding, and \$21,000 for other supplies. The increase of \$9,800 is primarily due to an increase of \$11,000 for printing and binding based on actual expenses and an increase in the cost for the hurricane guide, offset by a \$1,00 decrease in equipment rentals based on the current lease agreement.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
ADMINISTRATIVE SERVICES
COPY CENTER (FUND 52101)**

PROPOSED BUDGET BOOK - Page # 232 - 234

6. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services). This represents a portion of the amount calculated by the City's independent consulting firm.

EMPLOYEE CAP CHANGES:

None.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATIONS:

None.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 296 – 298

BACKGROUND:

The Parks, Recreation and Community Services Department is comprised of six divisions: Disabled Services, Natural and Marine Resources, Office of the Director, Recreation and Community Programming, Senior Services, and Social Services.

REVENUE:

1. Charges for Services:
 - The \$332,750 includes revenue from organized events, tennis lessons, and summer camps.
2. Miscellaneous Revenue:
 - The \$478,500 includes revenue from overtime reimbursement, rental of facilities, and other miscellaneous charges.

EXPENDITURES:

1. Salaries:
 - The increase of \$1,739,872 is mainly due to the following increases:
 - \$958,271 in permanent and probationary salaries mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
 - \$428,635 in overtime salaries to better align with recent costs within the Playgrounds and Centers activity.
 - \$360,801 in part-time salaries due to anticipated need based on historical actuals mainly attributable to having more of the pools open during the summer and hourly rate increases to keep up with minimum wage. Part-time hours are increasing by 1,707 hours.
2. Pension Costs:
 - The increase of \$100,724 is mainly due to employee turnover and the salary increases noted above.
3. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$2,770,074 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.
4. Internal Service Charges:
 - The net decrease of \$781,320 is due to the following decreases:
 - \$386,647 in Public Works utilities allocation costs due to an overall decrease in utility costs.
 - \$233,771 in computer systems maintenance and security due to an overall decrease in the budget for the Information Technologies fund (53101).
 - \$147,023 in ITD replacements due to a decrease in the number of computers being refreshed in FY 2025/26 compared to FY 2024/25.

**COUNCIL AUDITOR'S OFFICE
COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2025/26 BUDGET
PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND / GENERAL SERVICES DISTRICT (FUND 00111)**

PROPOSED BUDGET BOOK – Page # 296 – 298

- \$111,121 in fleet part, oil, and gas costs mainly due to a decrease in estimated fuel costs compared to the projections for FY 2024/25.
- \$90,120 in building maintenance mainly to align with prior year actuals.

These increases are partially offset by an increase of \$167,996 in vehicle replacement costs due to an increase in vehicles purchased in recent years.

Here is a summary of Department vehicles proposed to be replaced in FY 2025/26.

Unit Description	Number of Units to be Purchased	Average Price	Total Expected Cost	Average Monthly Use in FY 2025/26	FY 2025/26 Allocation (Partial Year)	Full Year Allocation
Pickup	1	\$ 65,000	\$ 65,000	3	\$ 3,291	\$ 13,166
SUV	1	\$ 30,000	\$ 30,000	3	\$ 1,519	\$ 6,077
Tractor	1	\$ 163,000	\$ 163,000	0	\$ 0	\$ 33,016
Tractor - Loader	1	\$ 300,000	\$ 300,000	0	\$ 0	\$ 60,766
Utility Body Truck	3	\$ 88,333	\$ 265,000	1	\$ 4,388	\$ 53,676
Van	1	\$ 60,000	\$ 60,000	3	\$ 3,038	\$ 12,153
Total	8		\$ 883,000		\$ 12,236	\$ 178,854

5. Insurance Costs and Premiums – Allocations:

- The decrease of \$147,098 is mainly due to a decrease in miscellaneous insurance due to an overall decrease in property insurance premiums.

6. Professional and Contractual Services:

- The increase of \$2,294,206 is mostly driven by an increase in other professional services related to a \$2,210,000 enhancement to address elder food insecurity that was an initiative of the Mayor's Task Force.

7. Other Operating Expenses:

- The increase of \$673,293 is primarily due to an increase of \$500,000 in repairs to building and equipment related to enhancement dollars being added for repairs and maintenance at parks, community centers, and senior centers. There is also an increase of \$150,000 in chemical and drug costs due to additional products needed for new pools and splash pads.

8. Grants, Aids & Contributions:

- The \$3,086,580 represents the City's match for the Jacksonville Senior Service Program, which is an overmatch of \$2,946,496.

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9. Contingencies:

- This is the contingency of \$600,000 for contractual services to provide maintenance and programming for James Weldon Johnson Park.

DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:

Division Expenses	FY 24-25 Adopted	FY 25-26 Proposed	\$ Change from FY 25	% Change from FY 25	
Disabled Services	\$ 719,733	\$ 724,875	\$ 5,142	0.7%	
Natural and Marine Resources	\$ 2,238,664	\$ 2,318,481	\$ 79,817	3.6%	
Office of the Director	\$ 3,551,498	\$ 3,471,348	\$ (80,150)	-2.3%	
Rec. and Community Programming	\$ 30,665,424	\$ 32,061,820	\$ 1,396,396	4.6%	A
Senior Services	\$ 6,606,119	\$ 8,903,554	\$ 2,297,435	34.8%	B
Social Services	\$ 11,117,306	\$ 11,300,715	\$ 183,409	1.6%	C
Department Total	\$ 54,898,744	\$ 58,780,793	\$ 3,882,049	7.1%	

- A. For Recreation and Community Programming the net increase of \$1,396,396 is driven by an increase of \$1,329,989 in salaries mainly due to the FY 2024/25 and the proposed FY 2025/26 increases as well as increases of \$433,636 in overtime salaries and \$366,121 in part-time salaries based on historical costs. There is also an increase of \$661,460 in other operating expenses mainly due to an increase of \$500,000 in repairs to building and equipment as part of an enhancement for repairs and maintenance for parks, community centers, and senior centers, and an increase of \$150,000 in chemical and drug costs due to an increase in products needed for additional pools and splash pads.

These increases are partially offset by a decrease of \$654,673 in internal service allocations due to the following decreases:

- \$342,958 in Public Works utilities allocation due to an overall decrease in utility costs and to align with recent actuals.
- \$170,005 in City wide building maintenance which better aligns with recent actuals.
- \$105,307 in fleet, part, oil and gas due to a decrease in estimated fuel costs compared to the projections for FY 2024/25.

- B. For Senior Services the net increase of \$2,297,435 is driven by a \$2,210,000 enhancement to address elder food insecurity that was an initiative of the Mayor's Task Force.

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C. For Social Services the net increase of \$183,409 is mainly due to an increase of \$134,110 in salaries mainly due to the FY 2024/25 and the proposed FY 2025/26 increases. There is also an increase of \$67,519 in other operating expenses mainly due to an incorrect increase in land and building rentals. **See recommendation**

SCHEDULE B1 GRANTS:

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

			\$9,955,300	\$0	\$0	10	0
Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
State Department of Elder Affairs / Elder Source	Emergency Home Energy Assistance Program For Elders - EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$205,300	\$0	\$0	1	0
Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant ends Feb-2025	\$2,200,000	\$0	\$0	1	0
Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,500,000	\$0	\$0	8	0
Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0
Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of domestic violence, sexual assault, stalking and human trafficking who are homeless due to their victimization.	\$500,000	\$0	\$0	0	0

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

			\$3,204,138	\$241,856	\$3,303,418	\$3,545,274	\$98,349	73	9,100
Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE	Part Time Hours
Americorps Seniors	Senior Companion Program	Program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$264,582	\$26,458	\$38,051	\$64,509	\$0	2	1,300
Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$223,750	\$22,375	\$208,341	\$230,716	\$0	3	1,300
Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors (age 55+) to tutor and mentor at risk and special needs children.	\$420,835	\$42,084	\$29,266	\$71,350	\$22,884	3	1,300
State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP	Provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,811,124	\$140,084	\$2,946,496	\$3,086,580	\$0	60	5,200
State Department of Elder Affairs/Elder Source	Respite for Elders Living Everyday Families - RELIEF Program	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver / families.	\$183,847	\$10,855	\$6,645	\$17,500	\$0	1	0
DOJ / Office of the Florida Attorney General	Victims of Crime Act - VOCA	Information and Referrals for Crime Victims.	\$300,000	\$0	\$74,619	\$74,619	\$75,465	4	0

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FOOD AND BEVERAGES EXPENDITURES:

Note the below schedule includes grant related items (i.e., not all in the General Fund/GSD)

\$ 189,250

FY 2025/26 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
1,500	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth	Items are used in educational programming for teaching purposes. These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and MyPlate to establish eating patterns, manage resources and reduce the risk of certain chronic disease
1,000	Food for Council on Elder Affairs Senior Volunteer Awards Program	Recognizes and rewards Seniors for their Volunteer Services and activities in the Community
1,000	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc.) are invited to these meetings to receive updates from their elected officials.	For 700 plus seniors throughout the community invited to meetings including those at Senior Centers, Senior residences, church groups and neighborhood associations.
4,000	Council on Elder Affairs for events such as Senior of the Year Luncheon	Senior of The Year Ceremony provides food and recognition of seniors providing community service benefiting the senior population.
500	SNL Nutrition program	Food for annual special events
7,600	SNL snacks	Snacks for SNL
500	Joseph Lee Day	Summer playday for approximately 500 kids
500	Annual special events	Food for annual special events
5,500	After school & summer program	Snacks for summer & after school programs
8,000	Annual ADA, Hiring Abilities, Job Fair, and Technology Symposium	Educational symposiums with specific tracks dedicated to the American's with Disabilities Act, which provided continuing education credits for architects, contractors, and human resources professionals and training to improve hiring among persons with disabilities.

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FY 2025/26 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
5,000	Annual Spirit of the ADA at the Parks	National Disability Awareness and the signing of the American with Disability Act
15,000	Disability Expo	Allows individuals with disabilities access and information to the unique services and resources offered by City of Jacksonville Departments/Divisions and local organizations at a one (1) day event hosted by City of Jacksonville-Disabled Services Division.
1,000	Disabled Parking Enforcement Program	Quarterly education training regarding current and new disabled parking laws for the Disabled Parking Enforcement Auxiliary Officers.
13,750	Jacksonville Jumbo Shrimp, Sharks and other disability related events	Provides admission and food for over 1000 individuals and families with disabilities who would not usually have finance to attend these events.
300	Mayor's Disability Council	Annual Training which includes implementing new initiatives that improve access to persons with disabilities
5,000	B1a Ryan White Part A: Ryan White Care Act grant	Provide food for clients and contracted agencies that attend public meetings or events related to the grant program.
2,500	B1b Retired and Senior Volunteer Program: Lunch and drinks are provided for RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading classrooms to pre-k and kindergarten children from low income families.
2,500	B1b Retired and Senior Volunteer Program: RSVP Advisory Council Appreciation Luncheon for Advisory council Volunteers	RSVP Advisory Council Volunteers represent and support the program in the community and are responsible for raising funds for the Annual RSVP Volunteer Recognition Event.

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FY 2025/26 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
3,000	B1b Retired and Senior Volunteer Program: Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.	Food and water are provided at the Annual RSVP volunteer recognition event for volunteers and community representatives and smaller events throughout the year to recognize the special efforts of RSVP volunteers.
5,000	B1b Foster Grandparent Program of Duval County: Recognition/training for Foster Grandparent Program	The Corporation for National & Community Services, funder for the Adult Services Division's Foster Grandparent Program (FGP), require senior volunteers be trained as well as recognized for their service to the program. There are at a minimum five (5) appreciation and training events that the Jacksonville, FGP provides food to the Senior Citizen program participants.
8,000	B1b RELIEF Project (Respite for Elders Living Everyday Families): Recognition/Training for RELIEF Program	The Respite for Elders Living in Everyday program, funded by DOEA and ElderSource, is required to hold the following programs with: two annual recognition events for 65 volunteers, 12 monthly in-service trainings and quarterly caregiver workshops for the 65 program participants. Food is budgeted and provided for all of the events.
8,100	B1b Senior Companion Program: Recognition/training for Senior Companion Program	Americorps Seniors requires that volunteers are recognized for their services to the program. There are 5 major/mandatory events that require the Jacksonville, Senior Companion Grant Program to provide food to the Senior Citizen program participants: September, National Day of Services and Remembrance, Martin Luther Kings Jr., National Day of Services, National Volunteer Week-Volunteer Recognition Program, Volunteer In-services Training & COJ SCP End -of-Year Celebration

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FY 2025/26 Proposed	Description of each service / event that requires the purchase of food and/or beverages	Explanation that the service / event serves a public purpose
35,000	B1b Jacksonville Senior Service Program (JSSP): Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
55,000	B1b Jacksonville Senior Service Program (JSSP): Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.

SERVICE LEVEL CHANGES:

There are the following enhancements within the budget:

- \$2,210,000 enhancement to address elder food insecurity that was an initiative of the Mayor's Task Force,
- \$500,000 in additional funding for repairs and maintenance at parks and community and senior centers,
- \$178,507 in various line items to provide operating costs for Riverfront Plaza for $\frac{3}{4}$ of the fiscal year

There is the potential to having three pools that are under renovation open in FY 2025/26.

EMPLOYEE CAP CHANGES:

The employee cap decreased by two. One Clerical Support Aide III position was transferred to the Public Libraries during FY 2024/25 and one Administrative Aide position is proposed to be eliminated.

Part-time hours are increasing by 1,707 hours mainly due to the anticipated hours needed for Riverfront Plaza operations bringing the total number of hours to 306,607.

RECOMMENDATION:

We recommend reducing land and building rental costs by \$64,845 to accurately reflect anticipated need. This will have a positive impact to the Special Council Contingency of \$64,845.

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HUGUENOT PARK (FUND 11301)**

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BACKGROUND:

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is governed by Ordinance Code Section 111.126. This trust fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges, and concession commissions, as well as a subsidy from the General Fund/General Services District (Fund 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

REVENUE:

1. Charges for Services:
 - This line represents entrance fees, annual passes and camper rental revenues. The decrease of \$25,000 is to better align with actuals.
2. Transfers from Other Funds:
 - The transfer from the General Fund/GSD of \$355,735 is to balance the fund.

EXPENDITURES:

1. Salaries:
 - The increase of \$35,221 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Salary & Benefit Lapse:
 - This is the estimated salary and benefit lapse based on average turnover and estimated number of vacancies in FY 2025/26.
3. Pension Costs:
 - The increase of \$10,115 is due to the personnel changes above.
4. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$12,940 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
5. Employer Provided Benefits:
 - The increase of \$8,445 is primarily due to employee turnover and health plan election changes.
6. Internal Service Charges:
 - The net decrease of \$26,015 is primarily due to a \$14,975 decrease in vehicle replacement due to fully paying back the cost of two vehicles, a \$5,882 decrease in computer systems maintenance and security, and a \$4,900 decrease in building

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maintenance, and a decrease of \$3,477 in ITD replacements due to no planned computer replacements.

7. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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KATHRYN A. HANNA PARK (FUND 11302)**

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BACKGROUND:

The Kathryn A. Hanna Park Maintenance and Improvements and Lifeguard Services Trust Fund was established by Section 111.125 of the Municipal Code to receive all revenues and interest earned by the City from admission fees, rentals of facilities, and other funds from activities and events occurring at Hanna Park. The revenues generated are used to offset the expenditures for personnel, operating, and capital outlay.

REVENUE:

1. Charges for Services
 - This represents the entrance fees, annual passes, and camper rental revenues.
2. Miscellaneous Revenue
 - This represents rentals and concessions income.
3. Investment Pool / Interest Earnings
 - The decrease of \$10,700 is consistent with expected interest earnings.
4. Transfers from Fund Balance
 - There is no planned transfer from fund balance this year.

EXPENDITURES:

1. Salaries
 - The increase of \$66,173 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Calculated Vacancy Rate Contra Expense:
 - This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 2025/26.
3. Pension Costs
 - The decrease of \$13,192 is mainly due to employee turnover.
4. Pension Costs – Defined Benefit UAAL
 - The increase of \$64,170 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
5. Insurance Costs and Premiums - Allocations
 - The decrease of \$12,578 is mainly due to a decrease for general liability insurance based on recent claims history.

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6. Other Operating Expenses:

- The increase of \$4,000 is mainly due to a \$5,000 increase in credit card fees paid by the City for receiving payments via credit cards, offset by \$1,000 in repairs and maintenance to align with actuals.

7. Indirect Cost:

- This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

8. Transfers to Other Funds:

- This \$202,141 is being transferred out to pay for the capital project for a new parking lot at the park. This is the last of the planned funding for the project.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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FLORIDA BOATER IMPROVEMENT PROGRAM (FUND 11306)**

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BACKGROUND:

Pursuant to Section 110.413 of the Municipal Code, this fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health, and manatee and marine mammal protection. Funds are appropriated annually by City Council. Projects that cost \$30,000 or less are approved by the Director of Parks, Recreation and Community Services. Projects larger than \$30,000 require a separate approval of the Council. Revenues are derived from recreational vessel registration fees paid in accordance with Florida Statute 328.72. This is an “all years” sub-fund.

REVENUES:

1. Charges for Services:
 - The amount of \$110,000 represents the anticipated FY 2025/26 revenue for boat registration fees based on current actuals.

EXPENDITURES:

1. Professional and Contractual Services:
 - The \$110,000 will be utilized for repairs of city-owned boat ramps or other allowable activities.

EMPLOYEE CAP CHANGES:

There are no authorized positions in this subfund.

RECOMMENDATIONS:

None.

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CECIL FIELD COMMERCE CENTER (FUND 11308)**

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BACKGROUND:

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUES:

1. Charges for Services:
 - This amount represents estimated revenue for entrance fees, organized event charges, and summer camp programming.
2. Transfers from Other Funds:
 - The amount of \$1,611,160 is a transfer from the General Fund/GSD to balance the fund.

EXPENDITURES:

1. Salaries:
 - The increase of \$44,547 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases.
2. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$23,443 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
3. Employer Provided Benefits:
 - The increase of \$5,992 is mainly due to employee turnover and changes in health plan elections.
4. Internal Service Charges:
 - The net decrease of \$39,711 is mainly due to a \$25,399 decrease in utilities allocation based on a decrease in use and a decrease of \$13,377 for computer system maintenance and security.
5. Professional and Contractual Services:
 - The \$545,926 in funding for FY 2025/26 is made up of the various contracts to maintain the fields, pools, and other items at the Cecil Field Commerce Center and Tayé Brown Regional Park.
6. Indirect Costs:
 - This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement) as calculated by the City's independent consulting firm.

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FOOD AND BEVERAGES EXPENDITURES:

Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose	FY26 Proposed
Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day	\$125
Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments	\$50
Community Special Events	Quarterly family night out events in Aquatic Center / Community Center	\$100
Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program such as tumbling and art.	\$200
Senior Time Out Program	Bi-weekly social time for neighborhood seniors	\$125

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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EQUESTRIAN CENTER – NFES HORSE (FUND 45102)**

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BACKGROUND:

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

REVENUE:

1. Investment Pool / Interest Earnings:
 - This is the anticipated interest earnings for FY 2025/26.
2. Transfers from Other Funds:
 - The FY 2025/26 proposed transfer of \$663,249 is from the General Fund/GSD (Fund 00111) to balance the budget. The increase is based on the increase in expenditures described below. (Note - The NFES requested a subsidy of \$748,145 which is \$84,896 more than the proposed amount)

EXPENDITURES:

1. Professional and Contractual Services:
 - This amount will be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures of the Equestrian Center for Fiscal Year 2025/26.
 - Net revenue is budgeted to increase by \$112,420 primarily due to a projected increase in concessions and sales revenues based on anticipated events in FY 2025/26.
 - Expenditures are budgeted to increase by \$228,340 mainly due to an increase in salaries and benefits of \$150,000 due to salary increases and insurance costs of \$61,112 based on recent actuals.

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

There are no City employees in this fund.

RECOMMENDATION:

The fund balance is projected to be approximately \$125,000 as of September 30, 2025. Considering this, we recommend that the transfer from the General Fund/GSD be decreased by \$100,000 and replaced by a transfer from fund balance of \$100,000. This will have a positive impact of \$100,000 to the Special Council Contingency.

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BACKGROUND:

The Employee Services Department consists of the Employee and Labor Relations, Talent Management, and Benefits Division. The Compensation and Benefits Division is housed in the Group Health fund (56201).

REVENUES:

1. Miscellaneous Revenue:
 - This represents the expected revenue due to public records requests and subpoenas.

EXPENDITURES:

1. Salaries:
 - The net increase of \$101,371 is mainly due to the FY 2024/25 and the proposed FY 2025/26 increases offset by employee turnover.
2. Pension Costs:
 - The net decrease of \$9,755 is mainly due to employee turnover.
3. Pension Costs – Defined Benefit UAAL:
 - The net decrease of \$721,976 is the result of the method of allocating unfunded liability costs being changed and the cost being moved to a non-departmental line item.
4. Internal Service Charges:
 - The net decrease of \$301,185 is mainly due to a decrease of \$276,109 in computer system maintenance and security due to an overall decrease in the operating budget of Information Technologies Fund (53101). There was also a decrease of \$17,707 for ITD replacements as there are only 2 computers scheduled to be replaced in FY 2025/26 down from 15 computers in FY 2024/25.
5. Professional and Contractual Services:
 - This amount includes \$939,891 for professional services mainly related to occupational health and medical services, consultant services for JFRD promotional exams, and software licenses for the City's applicant tracking system. It also includes \$151,000 related to background screening and drug testing.
6. Other Operating Expenses:
 - This amount includes \$695,000 for tuition reimbursement, of which \$375,000 is budgeted for JFRD (IAFF), \$200,000 is budgeted for non-public safety employees, and \$120,000 is budgeted for JSO (FOP). There was a decrease of \$33,497 mainly due to the policy change to move travel and training for mayoral reporting departments to a non-departmental line item to provide an additional level of review and approval.

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7. Supervision Allocation:

- This amount represents the allocation of a portion of the salary and benefits costs for a position within Group Health (Fund 56201) who also provides support to the defined contribution pension plan, which is a General Fund/General Services District function.

DIVISIONAL SUMMARY – EXCLUDES PENSION COSTS – DB UAAL:

Division	FY 2024/25 Approved	FY 2025/26 Proposed	Change Amount	Change %	
Benefits	\$4,232	\$20,000	\$15,768	372.6%	A
Employee & Labor Relations	1,191,620	1,214,453	22,833	1.9%	B
Office of Director	599,506	601,534	2,028	0.3%	
Talent Management	5,873,545	5,623,132	(250,413)	(4.3%)	C
Department Total	\$7,668,903	\$7,459,119	(\$209,784)	(2.7%)	

- A. The increase of \$15,768 is due to an increase of \$20,000 for the City's required Patient-Centered Outcomes Research Institute (PCORI) fees that are required to be paid from the General Fund offset by the elimination of \$4,232 in internal service charge allocations associated with the replacement of computers in FY 2024/25.
- B. The net increase of \$22,833 in the Employee & Labor Relations Division is mainly due to an increase of \$49,022 in salaries due to the FY 2024/25 and the proposed FY 2025/26 increases. This is partially offset by a decrease of \$11,286 in internal service charge allocations associated with the replacement of some computers in FY 2024/25 as well as \$6,067 in OGC legal allocation.
- C. The net decrease of \$250,413 is mainly due to a decrease in computer system maintenance and security allocated to this area based on an overall decrease in the budget for the Information Technologies fund (53101).

SERVICE LEVEL CHANGES:

None.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATION:

None.

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GENERAL TRUST & AGENCY (FUND 11528)**

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BACKGROUND:

This fund houses the City Fitness and Wellness Fund and the Mental Health and Offender Program (MHOP). Pursuant to Sec. 111.471 of the municipal code, the City Fitness and Wellness Fund can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

During FY 2021/22, passage of 2021-822-E added the Mental Health Offender Program to this fund. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health. This portion of the budget is discussed separately.

REVENUE:

1. Miscellaneous Revenue:

- The \$200,000 is the contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

2. Transfers from Other Funds:

- The \$600,000 is a transfer from the General Fund/General Services District to provide funding for the Mental Health Offender Program.

EXPENDITURES:

1. Professional and Contractual Services:

- \$200,000 of the proposed funding is being appropriated to fund wellness and fitness program expenditures and \$600,000 is related to expenditures for the Mental Health Offender Program.

EMPLOYEE CAP CHANGES:

There are no positions in this fund.

SERVICE LEVEL CHANGES:

None.

RECOMMENDATION:

None.

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EMPLOYEE SERVICES DEPARTMENT
GROUP HEALTH (FUND 56201)**

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BACKGROUND:

This Internal Service Fund provides for the costs of group health, life insurance and other types of employee insurances. On January 1, 2015, the City moved to being partially self-insured for group health. The City's specific stop loss coverage was increased and is currently \$1,000,000 per claim which could be increased again once new rates are available in September 2025 . The City remains fully insured for the other insurance.

As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution (for the FOP and IAFF) no longer flowing through this fund, but the employer portion still does.

This fund/the City is required to have two months of average claims paid per month on hand at all times pursuant to the Office of Insurance Regulations standards or the City needs to certify that it has enough in operating reserves. The Administration has stated that the rates are not expected to increase at the start of the calendar year except for dental Silver PPO plan (4%) and vision plan (9%).

REVENUE:

1. Charges for Services:

- The net decrease of \$6,117,000 is primarily due to a decrease in the amount that is required to be contributed to the IAFF and FOP health plans based on the rates negotiated for FY 2024/25 through FY 2026/27. The reduction was not factored into FY 2024/25 based on the timing of the approval of the collective bargaining agreements. This was offset by an increase in other employer contributions.

2. Investment Pool / Interest Earnings:

- The \$494,793 represents the anticipated investment pool earnings in FY 2025/26.

3. Transfer from Other Funds:

- The expenditures in this fund significantly exceed revenues, and a transfer of \$23,278,858 from the General Fund/GSD is used to balance this fund (in the current fiscal year a transfer of \$15,897,812 from the fund balance was used instead). There is no fund balance available to offset this transfer in FY 2025/26.

EXPENDITURES:

1. Salaries:

- The increase of \$32,359 is mostly due to the FY 2024/25 and the proposed FY 2025/26 increases.

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2. Pension Costs – Defined Benefit UAAL:
 - The decrease of \$77,470 in general employees defined benefit unfunded liability is primarily due to a change in the allocation methodology.
3. Insurance Costs and Premiums:
 - The net increase of \$1,103,351 is primarily due to an increase of \$11,180,160 in claims related to non-public safety participants based on actuary projections offset by a decrease of \$10,119,117 in the City's contribution to the FOP and IAFF plans based on the newly negotiated contribution rates.
4. Professional and Contractual Services:
 - The budgeted amount contains \$200,000 for the COJ Employee Wellness program costs and \$429,000 is for consulting and actuary services for the City's self-insurance health plan, employee assistance program, the flexible spending account administrator, and affordable care act compliance.
5. Other Operating Expenses:
 - The decrease of \$17,850 is mostly due to a decrease of \$18,000 in miscellaneous non-departmental expenditures to align with actual usage.
6. Supervision Allocation:
 - This amount represents the allocation of a portion of the costs associated with a position that splits time between this function and administrative work on the defined contribution plan that is charged to the General Fund/General Services District.
7. Indirect Cost:
 - This is an allocation of costs to operate central services of the City (e.g., employee, accounting, and procurement services) as calculated by the City's independent consulting firm.

EMPLOYEE CAP CHANGES:

None.

SERVICE LEVEL CHANGES:

A new option for health insurance will be offered in 2026 – a high-deductible plan with a health savings account.

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EMPLOYEE SERVICES DEPARTMENT
GROUP HEALTH (FUND 56201)**

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CONCERN:

The rates for employer and employee are not enough to cover the costs of the current City plans. To illustrate, the fund had reserves of \$41 million as of the year ended September 30, 2020, and has been assisted with \$23 million in additional support between direct funding from the General Fund and by moving claims expenses to be covered by the American Rescue Plan Act funding since FY 2020/21. The fund is projected to have no fund balance as of September 30, 2025.

The proposed budget includes an additional subsidy from the General Fund of \$23 million to balance the budget, which means there would still be no fund balance in the Group Health Fund as of September 30, 2026. However, the City has been able to handle this with a letter stating there are operating reserves available to cover this required reserve. We do have a recommendation to have a portion of the subsidy come from other funds based on their percentage share of group health insurance costs in the budget. This will save the General Fund \$1.3 million.

The City needs to look at the different plan structures, the percentage split between employee and employer, overall plan rate, and other issues, while also considering the impact to employees and retirees. Under the current structure the General Fund/GSD is effectively supplementing other funds of the City, other participants (JHA, First Coast Work Source, Northeast Regional Planning Council), and City retirees by not having the proper rates.

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**COUNCIL AUDITOR'S OFFICE
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EMPLOYEE SERVICES DEPARTMENT
GROUP HEALTH (FUND 56201)**

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RECOMMENDATION:

We recommend reducing the transfer in from the General Fund by \$1,793,629 and offset it with transfers into the Group Health Fund from the following funds. These will be offset within each fund by transfers from fund balance or reductions in cash carryover, as applicable, except for the Solid Waste Fund (43101), which will require an increase in the transfer from the General Fund/GSD by \$498,527.

Fund	Fund Name	Amount
10101	Concurrency Management System	\$ 30,743
10201	Air Pollution Tag Fee	24,103
10301	Tourist Development Council	7,661
10806	Arlington CRA Trust	3,804
11302	Kathryn A Hanna Park Improvement	70,245
15104	Building Inspection	889,876
15111	Opioid Settlement Fund	8,221
15302	Hazardous Waste Program - SQG	23,545
15304	Tree Protection & Related Expenditures	19,395
41102	Public Parking	147,434
43101	Solid Waste Disposal	498,527
43103	Landfill Closure	29,928
56301	Insured Programs	40,147

This will result in a positive impact to Special Council Contingency of \$1,295,102.