

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2013/2014 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Greg Anderson - Chair**  
**Stephen C. Joost - Vice Chair**  
**Reginald L. Brown**  
**Richard A. Clark**  
**John R. Crescimbeni**  
**Dr. Johnny A. Gaffney**  
**Robin Lumb**  
**Matt Schellenberg**  
**Clay Yarborough**



**Meeting #9**  
**August 30, 2013**

**COUNCIL AUDITOR'S OFFICE  
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MEETING #9**

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**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
CAPITAL IMPROVEMENT PROGRAM SCHEDULE A-1  
& IT SYSTEMS DEVELOPMENT PROJECTS SCHEDULE A4**

**Amendments to CIP Listing**

1. Amend to attach a Revised Schedule A-1
  - a. Revise Project Names and Numbers for consistency in accounting
  - b. Revise totals in estimated expenditures
  - c. Split Lighting at Boat Ramp project into two projects for the two boat ramps that are affected
  - d. Correct appropriation for Exchange Island project to a total of \$115,760

**Amendment to IT Systems Development Projects**

1. Amend to attach a Revised Schedule A4 to strike "Capital" from title of IT System Development Projects schedule

Bill 2013-465 (FY 2014-2018 CIP) and 2013-467 (FY 2014-2018 IT System Development Capital Program) will need to be addressed in Finance Committee meeting on either September 4 or September 17, 2013.

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

FUNDING SOURCE - NON STORMWATER PROJECTS

	<u>FY 13-14</u>
Banking Fund Proceeds	9,250,000
Interest & Revenue Appropriations	813,220
Grant / Trust Fund	810,720
<b>Grand Total \$</b>	<b>10,873,940</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13-14	Banking Fund Proceeds	Grant	Interest & Revenue Appropriation	Trust Fund	
1	ER	Environmental/ Quality of Life	Environmental Compliance - County Wide	22,000,000	6,500,000	6,500,000			
2	PL	Public Facilities	ADA Compliance - Libraries	100,000	100,000	100,000			
3	RP	Parks	ADA Compliance With Parks/Upgrade Parks	28,875,681	750,000	750,000			
4	RP	Parks	Metropolitan Park Improvements - Pavilion	2,125,000	125,000			125,000	
5	RP	Parks	Fishing Creek Dredge	450,000	450,000		209,250	240,750	
6	RP	Parks	Half Moon Island Park Infrastructure	650,200	90,200		39,850	50,350	
7	RP	Parks	Half Moon Island Park Boat Ramp	220,200	50,200		19,850	30,350	
8	RP	Parks	Charles Reese Boat Ramp Pier	260,900	88,500		40,500	48,000	
9	RP	Parks	Arlington Lions Club Park Boardwalk	292,340	80,840		36,420	44,420	
10	RP	Parks	Sisters Creek Marina/Boat Ramp - Lighting	145,860	145,860		69,680	76,180	
11	RP	Parks	Intracoastal Waterway Boat Ramp - Lighting	142,000	142,000		67,750	74,250	
12	RP	Parks	North Shore Park - Kayak Launch	237,700	58,700		26,100	32,600	
13	RP	Parks	County Dock Road Boat Ramp	267,520	92,520		41,760	50,760	
14	RP	Parks	Ortega River Mooring Field & Channel Markings	333,600	33,600		14,300	19,300	
15	RP	Parks	Sisters Creek Marina/Boat Ramp - Floating Dock	223,460	70,760		31,880	38,880	
16	RP	Parks	Northbank Riverwalk - Riverwalk & Bulkhead Repairs	80,000	80,000		36,000	44,000	
17	RP	Parks	Exchange Island - Dock & Pavilion	315,760	115,760		52,380	63,380	
18	PW	Government Facilities	ADA Compliance - Public Buildings	4,900,000	1,900,000	1,900,000			
Total Per Year					\$ 10,873,940	\$ 9,250,000	\$ 685,720	\$ 813,220	\$ 125,000

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS  
STORMWATER PROJECTS**

FUNDING SOURCE - STORMWATER PROJECTS

	<u>FY 13-14</u>
Capital Pay Go	7,588,348
Banking Fund Proceeds	3,591,000
<b>Grand Total</b>	<b>\$ 11,179,348</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13-14	Banking Fund Proceeds	Capital Pay Go
1	PW	Drainage	Drainage System Rehab - County Wide	132,866,566	5,588,348	5,588,348
2	PW	Drainage	Bulls Bay Drainage Improvement	150,000	150,000	150,000
3	PW	Drainage	Osceola St. Drainage Replacement	375,000	375,000	375,000
4	PW	Drainage	Park St. Drainage Improvements	190,000	190,000	190,000
5	PW	Drainage	Duval Rd/Duval Station Rd Drainage Improvements	150,000	150,000	150,000
6	PW	Drainage	Hamilton/Jersey Outfall to Roosevelt	5,598,810	500,000	500,000
7	PW	Drainage	Noroad/Lambing Drainage	1,626,000	226,000	226,000
8	PW	Drainage	Old Plank Road Outfall	3,500,000	2,000,000	2,000,000
10	PW	Drainage	Septic Tank Phase Out	22,396,109	2,000,000	2,000,000
Total Per Year				\$ 11,179,348	\$ 3,591,000	\$ 7,588,348

**SOLID WASTE PROJECTS**

FUNDING SOURCE - SOLID WASTE PROJECTS

	<u>FY 13-14</u>
Banking Fund Proceeds	5,406,000
<b>Grand Total</b>	<b>\$ 5,406,000</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13/14	Banking Fund Proceeds
1	PW	Environmental/ Quality of Life	Compressed Natural Gas Conversion - North & East Landfills	12,083,000	5,406,000
Total Per Year				\$ 5,406,000	\$ 5,406,000

**COMMUNITY REDEVELOPMENT AREAS (CRA)**

FUNDING SOURCE - TAX INCREMENT DISTRICT PROJECTS

	<u>FY 13-14</u>
Capital- Paygo	3,308,186
<b>Grand Total</b>	<b>3,308,186</b>

Dept	Program Area	Project Name	Estimated Expenditures	FY 13/14	Capital Pay Go
1	CC	Roads/Infrastructure/ Transportation	Duval Road Expansion (JIA CRA)	6,368,186	3,308,186
Total Per Year				\$ 3,308,186	\$ 3,308,186

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS**

FUNDING SOURCE	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Banking Fund Proceeds	9,250,000	60,878,000	48,020,000	39,600,000	36,100,000
Interest & Revenue Appropriations	813,220	910,300	600,000	600,000	600,000
Grant / Trust Fund	810,720	910,300	600,000	600,000	600,000
<b>Total Per Year</b>	<b>\$ 10,873,940</b>	<b>\$ 62,698,600</b>	<b>\$ 49,220,000</b>	<b>\$ 40,800,000</b>	<b>\$ 37,300,000</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures	
1	ER	Environmental/ Quality of Life	JAX Ash Sites	163,923,602		12,328,000	10,000,000	5,500,000	5,500,000	1,500,000	198,751,602
2	ER	Environmental/ Quality of Life	Southside Incinerator Site	2,500,000		1,500,000	2,350,000	750,000	250,000	150,000	7,500,000
3	ER	Environmental/ Quality of Life	Environmental Compliance - County Wide	5,250,000	6,500,000	7,500,000	1,250,000	1,500,000			22,000,000
4	PL	Public Facilities	ADA Compliance -Libraries		100,000						100,000
5	RP	Parks	Countywide Parks- Upgrades and Repairs	18,625,681		2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	28,875,681
6	RP	Parks	ADA Compliance With Parks/Upgrade Parks	2,087,106	750,000	500,000	500,000	500,000	500,000		4,837,106
7	RP	Parks	Metropolitan Park Improvements - Pavilion	-	125,000	2,000,000					2,125,000
8	RP	Parks	Florida Inland Navigation District (FIND) Projects			1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
9	RP	Parks	Fishing Creek Dredge		450,000						450,000
10	RP	Parks	Half Moon Island Park Infrastructure		90,200	560,000					650,200
11	RP	Parks	Half Moon Island Boat Ramp		50,200	170,000					220,200
12	RP	Parks	Charles Reese Boat Ramp Pier		88,500	172,400					260,900
13	RP	Parks	Arlington Lions Club Park Boardwalk		80,840	211,500					292,340
14	RP	Parks	Sisters Creek Marina/Boat Ramp - Lighting		145,860						145,860
15	RP	Parks	Intracoastal Waterway Boat Ramp - Lighting	-	142,000						142,000
16	RP	Parks	North Shore Park - Kayak Launch		58,700	179,000					237,700
17	RP	Parks	County Dock Road Boat Ramp		92,520	175,000					267,520
18	RP	Parks	Ortega River Mooring Field & Channel Markings	300,000	33,600						333,600
19	RP	Parks	Sisters Creek Marina/Boat Ramp - Floating Dock		70,760	152,700					223,460
20	RP	Parks	Northbank Riverwalk - Riverwalk & Bulkhead Repairs		80,000						80,000
21	RP	Parks	Exchange Island - Dock & Pavilion		115,760	200,000					315,760
22	PW	Environmental/ Quality of Life	St. Johns River Bulkhead Assessment & Restoration - Countywide	6,800,000		1,000,000	3,000,000	2,000,000	2,000,000	15,000,000	29,800,000
23	PW	Government Facilities	Facilities Capital Maintenance- Gov't	26,256,988		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	31,756,988
24	PW	Government Facilities	Public Buildings Roofing - Replacement and Repair	29,895		700,000	700,000	700,000	700,000		2,829,895
25	PW	Government Facilities	Ed Ball Building - Elevator Renovations				750,000				750,000
26	PW	Government Facilities	Ed Ball Building - Chillers, Cooling Tower and Water Tank Replacement					1,500,000			1,500,000
27	PW	Government Facilities	St. James - Misc. Bldg. Replacements				120,000				120,000
28	PW	Government Facilities	ADA Compliance - Public Buildings	500,000	1,900,000	2,500,000					4,900,000
29	PW	Parks	Northbank Riverwalk and Bulkhead Repair	4,151,425		3,000,000	3,000,000	3,000,000	3,000,000	21,500,000	37,651,425
30	PW	Roads/Infrastructure/ Transportation	8th Street - I95 to Boulevard Landscaping/Tree Planting			1,300,000					1,300,000
31	PW	Roads/Infrastructure/ Transportation	Intersection Improvements, Bridge, Miscellaneous Construction	30,412,776		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	40,412,776
32	PW	Roads/Infrastructure/ Transportation	Roadway Resurfacing	74,724,737		17,000,000	15,000,000	15,000,000	15,000,000	15,000,000	151,724,737
33	PW	Roads/Infrastructure/ Transportation	Sidewalk /Curb Construction and Repair	11,039,877		2,500,000	2,500,000	3,000,000	3,000,000	1,500,000	23,539,877
34	PW	Roads/Infrastructure/ Transportation	Signalization/ITS Enhancements	3,500,000		1,000,000	1,000,000	1,000,000	1,000,000	3,750,000	11,250,000
35	PW	Roads/Infrastructure/ Transportation	New World Avenue Extension to Chaffee	300,000		300,000				3,000,000	3,600,000
36	PW	Roads/Infrastructure/ Transportation	Water Street Garage Enhancements	2,300,000		1,400,000					3,700,000
37	PW	Environmental/ Quality of Life	Beach Renourishment Program				2,700,000				2,700,000
			<b>Total Per Year</b>	<b>\$ 352,702,087</b>	<b>\$ 10,873,940</b>	<b>\$ 62,698,600</b>	<b>\$ 49,220,000</b>	<b>\$ 40,800,000</b>	<b>\$ 37,300,000</b>	<b>\$ 67,750,000</b>	<b>\$ 621,344,627</b>

**FY 14 - 18 PROPOSED CAPITAL IMPROVEMENT PROJECTS  
STORMWATER PROJECTS**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Stormwater- Paygo	7,588,348	5,000,000	5,000,000	5,000,000	5,000,000
Banking Fund Proceeds	3,591,000	9,200,000	15,176,000	9,000,000	6,500,000
<b>Total Per Year</b>	<b>\$ 11,179,348</b>	<b>\$ 14,200,000</b>	<b>\$ 20,176,000</b>	<b>\$ 14,000,000</b>	<b>\$ 11,500,000</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures	
1	PW	Drainage	Drainage System Rehab - County Wide	97,278,218	5,588,348	6,000,000	6,000,000	6,000,000	6,000,000	132,866,566	
2	PW	Drainage	Country Creek Drainage	2,600,726			3,400,000			6,000,726	
3	PW	Drainage	Bulls Bay Drainage Improvement		150,000					150,000	
4	PW	Drainage	Osceola St. Drainage Replacement		375,000					375,000	
5	PW	Drainage	Park St. Drainage Improvements		190,000					190,000	
6	PW	Drainage	Duval Rd/Duval Station Rd Drainage Improvements		150,000					150,000	
7	PW	Drainage	Crystal Springs Area Drainage	1,800,000		2,700,000				4,500,000	
8	PW	Drainage	Hamilton/Jersey Outfall to Roosevelt	5,098,810	500,000					5,598,810	
9	PW	Drainage	Lower Eastside Drainage- Phase III	3,865,460			726,000			4,591,460	
10	PW	Drainage	Messer Area Drainage	2,950,000			1,800,000			4,750,000	
11	PW	Drainage	Noroad/Lambing Drainage	1,400,000	226,000					1,626,000	
12	PW	Drainage	Old Plank Road Outfall	1,500,000	2,000,000					3,500,000	
13	PW	Drainage	TMDL Initiative/River Accord (includes trading)	100,000					167,038,272	167,138,272	
15	PW	Drainage	Septic Tank Phase Out	8,396,109	2,000,000	3,000,000	3,000,000	3,000,000		22,396,109	
16	PW	Drainage	New Stormwater Improvements			2,500,000	5,000,000	5,000,000		15,000,000	
17	PW	Drainage	Stormwater Project Development & Feasibility Studies	250,000			250,000			500,000	
<b>Total Per Year</b>				<b>\$ 125,543,720</b>	<b>\$ 11,179,348</b>	<b>\$ 14,200,000</b>	<b>\$ 20,176,000</b>	<b>\$ 14,000,000</b>	<b>\$ 11,500,000</b>	<b>\$ 173,038,272</b>	<b>\$ 369,637,340</b>

**SOLID WASTE PROJECTS**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Banking Fund Proceeds	5,406,000	23,677,000	20,000,000	6,000,000	-
<b>Total Per Year</b>	<b>\$ 5,406,000</b>	<b>\$ 23,677,000</b>	<b>\$ 20,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
1	PW	Environmental/ Quality of Life	Compressed Natural Gas Conversion - North & East Landfills		5,406,000	6,677,000				12,083,000
2	PW	Environmental/ Quality of Life	Trail Ridge Landfill Expansion	1,333,283		17,000,000	20,000,000	6,000,000		44,333,283
<b>Total Per Year</b>				<b>\$ 1,333,283</b>	<b>\$ 5,406,000</b>	<b>\$ 23,677,000</b>	<b>\$ 20,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ -</b>	<b>\$ 56,416,283</b>

**COMMUNITY REDEVELOPMENT AREAS (CRA)**

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Tax Increment Districts - Paygo	3,308,186	3,400,000	3,400,000	3,400,000	-
<b>Total Per Year</b>	<b>3,308,186</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>-</b>

Dept	Program Area	Project Name	Previously Appropriated	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	Beyond 5th	Total Est. Expenditures
1	CC	Roads/Infrastructure/ Transportation	Duval Road Expansion (JIA CRA)	3,060,000	3,308,186					6,368,186
2	CC	Roads/Infrastructure/ Transportation	North Access Road (JIA CRA)			3,400,000	3,400,000	3,400,000		10,200,000
<b>Total Per Year</b>				<b>\$ 3,060,000</b>	<b>\$ 3,308,186</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ -</b>	<b>\$ 16,568,186</b>

**FISCAL YEAR 2014 - 2018 IT SYSTEM DEVELOPMENT PROJECTS**

	Prior Year	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Borrowed Funds	804,309	2,400,928	17,611,977	3,285,000	2,785,000	1,810,188
Pay-Go: Department Billings			33,810			
Pay- Go: Equipment Refresh		506,401	500,000	500,000	500,000	500,000
Pay-Go: Radio Revenue 2013-303		292,500				
<b>Total Per Year</b>	<b>804,309</b>	<b>3,199,829</b>	<b>18,145,787</b>	<b>3,785,000</b>	<b>3,285,000</b>	<b>2,310,188</b>

Previously Appropriated Amounts include activity B4a projects

ID	Functional Area Department	Program Area	Project Title	Previously Appropriated	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
005087	ITD	Backup and Recovery	Disaster Recovery	-	-	379,440	-	-	-
003962	ITD	Backup and Recovery	SAN Disk Replacement	-	657,300	-	-	-	-
002906	Behavioral & Human Services	Department Specific Application	BHS Client Tracking System - Enhancements	-	-	19,500	-	-	-
002600	Library	Department Specific Application	Library Print Management System Replacement (Pharos)	-	-	312,756	-	-	-
002697	Mosquito Control	Department Specific Application	Upgrade Mosquito Control Management System	-	-	133,268	-	-	-
003060	Solid Waste	Department Specific Application	Solid Waste Collection System - Enhancements	-	-	14,310	-	-	-
003049	Citywide	Enterprise Solution	Auto Vehicle Locator	-	535,000	535,000	535,000	535,000	60,188
007028	Citywide	Enterprise Solution	Consolidation of citywide websites into COJ.net	-	200,000	300,000	-	-	-
003391	Citywide	Enterprise Solution	Customer Relationship Mgmt Solution - 630-CITY Upgrades	-	110,000	550,000	500,000	-	-
002691	Citywide	Enterprise Solution	Enterprise Document Management Solution	224,536	898,628	-	-	-	-
007027	Citywide	Enterprise Solution	Enterprise Financial / Resource Management Solution	425,400	-	10,000,000	1,000,000	1,000,000	500,000
003334	Citywide	Enterprise Solution	Enterprise Permit Management	14,248	-	2,568,123	-	-	-
002859	Citywide	Enterprise Solution	Enterprise Resource Management (Asset / Inventory Tracking)	-	-	302,500	1,000,000	1,000,000	1,000,000
007021	Citywide	Enterprise Solution	Global Online Payment / E-Commerce	-	-	555,000	-	-	-
002668	Citywide	Enterprise Solution	Grants Management Enterprise Solution	-	-	162,000	-	-	-
003375	ITD	Infrastructure	Network Equipment Refresh	-	324,568	325,000	325,000	325,000	325,000
003380	ITD	Infrastructure	Network UPS Replacement	-	51,064	50,000	50,000	50,000	50,000
003961	ITD	Infrastructure	Server Equipment Refresh	140,125	130,769	125,000	125,000	125,000	125,000
003386	Citywide	Radio System	P25 Radio - Radio Communication Site Expansion	-	-	749,330	-	-	-
003383	JFRD	Radio System	P25 Radio - Fire Station Paging	-	-	166,500	-	-	-
003385	JSO / JFRD	Radio System	P25 Radio - Bi Directional Amplifier Installation	-	-	614,250	-	-	-
003381	JSO / JFRD	Radio System	P25 Radio - JSO / JFRD Mobile Radio Refresh	-	292,500	250,000	250,000	250,000	250,000



**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2014 AUTHORIZED CAPITAL PROJECTS (S/F 32C)**

**PROPOSED BUDGET BOOK – Page #17-18  
 ON SCREEN – Page #25-26**

**BACKGROUND:**

This fund will house the proposed FY 2013/14 non-stormwater Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as well as pay-go funds transferred from other funds for FY 2013/14 proposed CIP projects. This does not include proposed FY 2013/14 non-stormwater CIP to be funded via interest earnings.

**REVENUES:**

1. Other Sources:

- The funding in other sources represents FY 2013/14 proposed borrowing for the CIP.

2. Transfers From Other Funds:

- This amount represents funding transferred from the Metropolitan Park Maintenance Trust Fund (S/F 1D4) to fund improvements at the park.

**EXPENDITURES:**

Capital Outlay:

- The table below details the FY 2013/14 non-stormwater CIP projects and project amounts:

TOTAL CIP: 9,375,000

Neighborhoods 6,500,000

Project	Project Title	FY 14 Proposed
ERR005 01	Environmental Compliance - County Wide	6,500,000

Parks & Recreation 875,000

Project	Project Title	FY 14 Proposed
PR0556 02	ADA Compliance With Parks/Upgrade Parks	750,000
PR0018 01	Metropolitan Park Improvements	125,000

Public Library 100,000

Project	Project Title	FY 14 Proposed
PW0755 02	ADA Compliance - Jax Public Libraries	100,000

Public Works 1,900,000

Project	Project Title	FY 14 Proposed
PW0755 01	ADA Compliance - Public Buildings	1,900,000

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
2014 AUTHORIZED CAPITAL PROJECTS (S/F 32C)**

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**PROPOSED BUDGET BOOK – Page #17-18  
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**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
TAX INCREMENT DISTRICT CAPITAL PROJECTS – (S/F 32T)**

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**PROPOSED BUDGET BOOK – Page #19-20  
ON SCREEN – Page #27-28**

**BACKGROUND**

This fund is used to house capital projects that are funded by the various Tax Increment Districts (TID). The FY 2013/14 appropriation was authorized in 2012-492-E using funds transferred from the JIA area tax increment district fund (S/F 185) with a maximum indebtedness of \$3.4 million and all funding being paid to Roadway Builder.

**REVENUES:**

Transfer From Other Funds:

- This amount represents a transfer from JIA TID (S/F 185) pursuant to 2012-492-E. This amount represents the available remaining funding after meeting prior obligations.

**EXPENDITURES:**

Capital Outlay:

- Residual funding from the JIA TID (S/F 185) is being used to fund the Duval Road Expansion between Main Street and Airport Center Drive. This utilizes all proposed available funds from the JIA TID.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 FLORIDA INLAND NAVIGATION DISTRICT GRANTS (S/F 331)**

**PROPOSED BUDGET BOOK – Page #21-22  
 ON SCREEN – Page #29-30**

**BACKGROUND:**

This fund is for capital projects funded in whole or in part by grants.

**REVENUES:**

1. Miscellaneous Revenue:

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used as a match to fund capital projects.

2. Intergovernmental Revenue:

- This represents the total amount of grant funding that will be received from the Florida Inland Navigation District to fund a portion of the capital project costs.

**EXPENDITURES:**

Capital Outlay:

- The table below details the projects and project amounts for all funding sources in the FY 2013/14 proposal:

<b>Project</b>	<b>FIND Grant</b>	<b>City Match</b>	<b>Total Budget</b>
Fishing Creek Dredge	\$209,250	\$240,750	\$450,000
Half Moon Island Park – Infrastructure	39,850	50,350	90,200
Half Moon Island Park – Boat Ramp	19,850	30,350	50,200
Charles Reese Boat Ramp – Pier	40,500	48,000	88,500
Arlington Lions Club Park – Boardwalk	36,420	44,420	80,840
Lighting at Boat Ramps	137,430	150,430	287,860
North Shore Park – Kayak Launch	26,100	32,600	58,700
County Dock Road - Boat Ramp	41,760	50,760	92,520
Ortega River – Mooring Field & Channel Markings	14,300	19,300	33,600
Sisters Creek Marina/Boat Ramp – Floating Dock	31,880	38,880	70,760
Northbank Riverwalk – Riverwalk & Bulkhead Repairs	36,000	44,000	80,000
Exchange Island – Docks & Pavilion	36,000	44,000	80,000
<b>Totals</b>	<b>\$669,340</b>	<b>\$793,840</b>	<b>\$1,463,180</b>

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FLORIDA INLAND NAVIGATION DISTRICT GRANTS (S/F 331)**

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**PROPOSED BUDGET BOOK – Page #21-22  
ON SCREEN – Page #29-30**

**RECOMMENDATIONS:**

1. Split the project “Lighting at Boat Ramps” funding between the Sisters Creek Marina and Intracoastal Waterway boat ramps at \$145,860 and \$142,000, respectively. This will have no impact on Special Council Contingency.
2. The Budget Office requests the appropriation for the Exchange Island project be increased by \$35,760 to include a grant increase of \$16,380 and a City match of \$19,380 coming from additional interest earnings. This will have no impact on Special Council Contingency.
3. Correct Project names and numbers for consistency in accounting and reflect appropriately on Schedule B1b.

**CONCERN:**

These appropriations create a new park (Half Moon Island Park) and new park amenities at various parks that will require additional maintenance; however, park maintenance is being cut in the proposed budget.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 SOLID WASTE GENERAL CAPITAL PROJECTS (S/F 44K)**

**PROPOSED BUDGET BOOK – Second Page #23-24  
 ON SCREEN – Page #33-34**

**BACKGROUND:**

This fund currently houses the FY 2013/14 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4b.

**REVENUE:**

Other Sources:

- The funding in other sources represents FY 2013/14 proposed borrowing for the project as detailed in the table below.

**EXPENDITURES:**

Capital Outlay:

- This represents the budgeted first year cost to construct and purchase equipment to convert Solid Waste Landfill methane gases from City owned landfills into vehicle ready compressed natural gas (CNG) fuel. Total project cost is estimated to be \$12,083,000. The table below details the project and project amount:

		5,406,000
Project	Project Title	FY 14 Proposed
SW0001 02	Compressed Natural Gas Conversion	5,406,000

**AUTHORIZED POSITION CAP:**

There are no positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
FINANCE  
BANKING FUND (S/F 592)**

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**PROPOSED BUDGET BOOK – Page #117-118  
ON SCREEN – Page #131-132**

**BACKGROUND:**

Ordinance 2005-1373-E approved the creation of the Banking Fund as a replacement for the City Loan Pool. The Banking Fund may be used by City departments to finance purchases for which there are insufficient funds to purchase outright. The interest rate charged on loans from the Banking Fund shall be the fund's cost of money.

**REVENUES:**

1. Charges for Services:

- This revenue item represents the repayment of debt from user departments into the Banking Fund.

2. Other Sources:

- This amount represents the FY 2013/14 proposed new Banking Fund borrowing.

**EXPENDITURES:**

Finance:

1. Other Operating Expenses:

- This amount represents the cost of administering the Banking Fund for FY 2013/14 and includes letter of credit costs, remarking agreements costs, and rating fees.

2. Debt Service:

- This amount represents the payment to various financial institutions for the cost of borrowed funds in the form of commercial paper. The decrease is due to prior year projects being paid off, the removal of excess capacity, and cancelled projects.

3. Payments to Fiscal Agents:

- This amount is the FY 2013/14 proposed new loans to the agencies for which the funds are being borrowed.

Transfers-Non Departmental:

4. Debt Service:

- This amount represents the transfer of debt service payments to the subfunds out of which prior and future year's bond issuances will be paid related to banking fund borrowing. The increase is due the maturation of the bond amortization schedules.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no positions in this subfund.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 FINANCE  
 BANKING FUND (S/F 592)**

**PROPOSED BUDGET BOOK – Page #117-118  
 ON SCREEN – Page #131-132**

**BANKING FUND DETAIL:**

Below is a detailed table listing the new items to be financed through the banking fund.

Area	Project Name	Debt Proceeds
General Fund	Environmental Compliance - County Wide	6,500,000
General Fund	ADA Compliance - Libraries	100,000
General Fund	ADA Compliance - Public Buildings	1,900,000
General Fund	ADA Compliance With Parks/Upgrade Parks	750,000
Stormwater	Park St. Drainage Improvements	190,000
Stormwater	Hamilton/Jersey Outfall to Roosevelt	500,000
Stormwater	Duval Rd/Duval Station Rd. Drainage Improvements	150,000
Stormwater	Noroad/Lambing Drainage	226,000
Stormwater	Old Plank Road Outfall	2,000,000
Stormwater	Bulls Bay Drainage Improvement	150,000
Stormwater	Osceola St. Drainage Replacement	375,000
Solid Waste	Compressed Natural Gas Conversion – East & North Landfills	5,406,000
Information Technology	Technology Replacement	2,400,928
Fleet	Fleet Replacement	2,871,000
<b>Totals</b>		<b>23,518,928</b>

**COMMENTS:**

Budget Ordinance 20011-405-E removed \$76,500,000 from the Banking Fund B4 Schedule for the funding of the Courthouse due to this project being separate from the banking fund operations. The proposed budget removes \$48,000,000 previously approved for the Courthouse that has also been included in the Banking Fund B4 Schedule.

**RECOMMENDATIONS:**

1. Attach Revised Schedule B4 to properly reflect the Prior All Years Budget.
2. Attach Revised Schedule B4b to reflect correct project names and numbers.
3. Allow the Council Auditor's Office and the Office of General Counsel in coordination with the Budget Office to make any necessary changes to Schedule B4, B4a, B4b, and B4c to reflect the actions of the Finance Committee.



**FY 14 Banking Fund Detail**  
**By Project / Activity**

		457,748,486	23,518,928	481,267,414	37,084,472	11,755,233	469,512,182
Indexcode	Project Name	Prior All Years Budget	FY 14 New Borrowing / Projects	All Years Budget	FY 14 Payment	Removal of Excess Capacity	Amended All Years Budget
CIP - JXMS011BKFND	Sch B4b - Capital Impr Projects	293,115,410	9,250,000	302,365,410	18,475,027	0	302,365,410
CIP - JXMS441BKFND	Sch B4b - Solid Waste Projects	0	5,406,000	5,406,000	31,793	0	5,406,000
CIP - PWPB011BALL	Sch B4b - Ed Ball Building	16,814,876		16,814,876	1,210,321	0	16,814,876
CIP - JXMS461BKFND	Sch B4b - Stormwater Projects	41,474,259	3,591,000	45,065,259	2,442,929	0	45,065,259
CIP - JXMS534BKFND	Sch B4b - Radio System	21,000,000		21,000,000	3,138,664	0	21,000,000
CIP - SERE011	Sch B4b - Gateway Offices for SOE	2,247,000	0	2,247,000	283,892	0	2,247,000
OPFM512	Sch B4c Fleet Replacement	27,233,936	2,871,000	30,104,936	2,719,634	9,628,042	20,476,894
OPIT536	Sch B4a Technology Replacement	3,599,950	2,400,928	6,000,878	915,612	1,574,600	4,426,278
CCDE011AD	Creston System and various projects	299,371		299,371	12,991	1,126	298,245
FRFO011AS	Fire capital equipment	394,901		394,901	55,902	0	394,901
FRFO011AS	Compressors for SCBA equipment	223,655		223,655	47,283	0	223,655
FRFO011AS	Thermal Imaging Cameras	69,964		69,964	14,791	0	69,964
FRFO011FO	Equip for Apparatus - F9 District Chief	9,799		9,799	1,461	0	9,799
FROD011	CAD replacement (ord 2009-54-E)	1,556,321		1,556,321	347,085	0	1,556,321
FRRS011	AutoPulse - CPR/Compression Device	599,900		599,900	81,232	0	599,900
FRRS011	Cardiac Monitor	3,349,029		3,349,029	490,721	0	3,349,029
FRRS011	Equip for Apparatus-Rescue 25, 49 & 54	194,625		194,625	55,542	0	194,625
OPIT534JEA	First Coast Radio Buyout (2011-756-E)	8,547,456		8,547,456	1,241,014	0	8,547,456
JXMS011WSEA	WSEA (ord: 2011-133-E)	1,503,879		1,503,879	0	0	1,503,879
JXSF011POL	Ash Settlement Payment	23,380,000		23,380,000	2,714,454	0	23,380,000
OPFM511	Fueling Station - 609 St Johns Bluff Rd	384,450		384,450	77,684	0	384,450
PDBZ159AD	Building Inspection Capital Repayment (ord 2009-445-E)	5,979,181		5,979,181	2,152,334	0	5,979,181
SEEL011	Voting Machines	1,796,010		1,796,010	98,307	551,464	1,244,546
SERE011	Automark Voter Assistance Terminals	1,930,000		1,930,000	18,215	0	1,930,000
SHAD011	CAD replacement (ord 2009-54-E)	205,140		205,140	47,484	0	205,140
SHAD011	FY10 Replacement Servers (30)	257,240		257,240	10,931	0	257,240
SHAD011	Livescan Equipment Upgrade	334,320		334,320	6,535	0	334,320
SHAD011	FY11 Replacement Laptop	747,933		747,933	258,301	0	747,933
SHAD011	FY11 Servers and Network Equipment	197,946		197,946	68,236	0	197,946
SHAD011	FY11 Telecom Equipment Refresh	183,960		183,960	65,243	0	183,960
SHPO011PSI	Laptops for Police Cruisers (FY10)	117,978		117,978	854	0	117,978

FY 14 CAPITAL IMPROVEMENT PROJECTS FUNDED VIA BANKING FUND BORROWING

**Projects Funded Via General Fund - GSD Sources**

**9,250,000**

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
ER	ERAS32CMP	ERR005 01	Environmental Compliance - County Wide	6,500,000
PL	PLCP32CF5710	PW0755 02	ADA Compliance - Libraries	100,000
PW	PWCP32CPB519	PW0755 01	ADA Compliance - Public Buildings	1,900,000
RP	RPCP32CF5720	PR0556 02	ADA Compliance With Parks/Upgrade Parks	750,000

**Stormwater Projects**

**3,591,000**

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
PW	PWCP462SD	PW0092 02	Park St. Drainage Improvements	190,000
PW	PWCP462SD	PW0294 02	Hamilton/Jersey Outfall to Roosevelt	500,000
PW	PWCP462SD	PW0655 02	Duval Rd./Duval Station Rd. Drainage Improvements	150,000
PW	PWCP462SD	PW0706 01	Noroad/Lambing Drainage	226,000
PW	PWCP462SD	PW0707 01	Old Plank Road Outfall	2,000,000
PW	PWCP462SD	RC0110 02	Bulls Bay Drainage Improvement	150,000
PW	PWCP462SD	PW0759 01	Osceola St. Drainage Replacement	375,000

**Solid Waste Projects**

**5,406,000**

Dept	Indexcode	Project No.	Project Name	Debt Proceeds
PW	PWSW32CMP	SW0001 02	Compressed Natural Gas Conversion - East & North Landfill	5,406,000

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 59 SERIES SUBFUND OVERVIEW**

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**BACKGROUND:**

These funds receive transfers from the Banking Fund operating fund (592) to pay the debt service for banking fund related debt. This includes the costs for principal, interest and fiscal agent fees.

<b>Subfund</b>	<b>Total Budget</b>	<b>Transfer from Banking Fund</b>	<b>Interest Earnings</b>
59B	\$4,996,102	\$4,965,791	\$30,311
59C	\$3,483,429	\$3,464,269	\$19,160
59D	\$6,266,496	\$6,230,224	\$36,272
59E	\$4,685,962	\$4,656,658	\$29,304
59F	\$4,208,200	\$4,185,310	\$22,890
59G	\$2,865,213	\$2,845,446	\$19,767
59H	\$1,039,104	\$1,034,347	\$4,757
59I	\$41,632	\$41,345	\$287
59J	\$1,489,708	\$1,471,533	\$18,175
<b>Totals</b>	<b>\$29,075,846</b>	<b>\$28,894,923</b>	<b>\$180,923</b>

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2008 SPECIAL REVENUE BOND FUND (S/F 59B)**

**PROPOSED BUDGET BOOK – Page # 47-48  
 ON SCREEN – PDF Page # 58-59**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2008A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Spec Rev (CIP)	2,975,000	2,020,652	450	4,996,102

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2009A SPECIAL REVENUE BOND FUND (S/F 59C)**

**PROPOSED BUDGET BOOK – Page # 49-50  
 ON SCREEN – PDF Page # 60-61**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2009A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009A Spec Rev (Ash & Ed Ball)	2,430,000	1,053,429	0	3,483,429

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
2009C SPECIAL REVENUE BOND FUND (S/F 59D)**

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**PROPOSED BUDGET BOOK – Page # 51-52  
ON SCREEN – PDF Page # 62-63**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2009C-1 and 2009C-2 CIP Special Revenue Bond funds. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:

- This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.

2. Transfer In to Pay Debt Service:

- This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Spec Rev (CIP)	4,020,000	2,245,596	900	6,266,496

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2010A SPECIAL REVENUE BOND FUND (S/F 59E)**

**PROPOSED BUDGET BOOK – Page # 53-54  
 ON SCREEN – PDF Page # 64-65**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2010A CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Spec Rev (CIP)	2,662,000	2,023,512	450	4,685,962

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2010C SPECIAL REVENUE BOND FUND (S/F 59F)**

**PROPOSED BUDGET BOOK – Page # 55-56  
 ON SCREEN – PDF Page # 66-67**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2010C-1 CIP and 2010C-1 Stormwater Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Spec Rev (CIP)	1,763,100	718,075	450	2,481,625
2010C-1 Spec Rev (Stormwater)	1,226,900	499,675	0	1,726,575
	2,990,000	1,217,750	450	4,208,200

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.



**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2011A SPECIAL REVENUE BOND FUND (S/F 59G)**

**PROPOSED BUDGET BOOK – Page # 57-58  
 ON SCREEN – PDF Page # 68-69**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2011A CIP and 2011A Stormwater Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay the remaining debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Spec Rev (CIP)	1,119,500	1,184,335	450	2,304,285
2011A Spec Rev (Stormwater)	230,500	330,428	0	560,928
	1,350,000	1,514,763	450	2,865,213

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2012 SPECIAL REVENUE BOND FUND (S/F 59H)**

**PROPOSED BUDGET BOOK – Page # 59-60  
 ON SCREEN – PDF Page # 70-71**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2012 CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14. Interest earnings are expected to decrease due to lower investment returns.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012A Spec Rev (CIP)	1,005,000	34,104	0	1,039,104

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
2012B SPECIAL REVENUE BOND FUND (S/F 59I)**

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**PROPOSED BUDGET BOOK – Page # 61-62  
ON SCREEN – PDF Page # 72-73**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2012B CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14.
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents both interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012B Spec Rev (ref 2009C MTN)	2,800	38,832	0	41,632

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 2013 SPECIAL REVENUE BOND FUND (S/F 59J)**

**PROPOSED BUDGET BOOK – Page # 63-64  
 ON SCREEN – PDF Page # 74-75**

**BACKGROUND:**

This fund receives transfers from the Banking Fund operating fund (S/F 592) to pay the debt service related to the 2013 & 2014 CIP Special Revenue Bond fund. This includes the costs for principal, interest and fiscal agent fees.

**REVENUES:**

1. Miscellaneous Revenue:
  - This is made up of anticipated interest earnings for FY 2013/14 and will be used to pay the debt service costs for FY 2013/14.
  
2. Transfer In to Pay Debt Service:
  - This represents a transfer from the Banking Fund operating fund (S/F 592) to pay debt service costs for FY 2013/14.

**EXPENDITURES:**

Fiscal and Other Debt Fees:

- Represents interest and principal costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and the fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013/14 New Borrowing (CIP)	435,000	867,830	500	1,303,330
2013/14 New Borrowing (Stormwater)	20,000	134,305	500	154,805
2014 New Borrowing (Solid Waste)	-	31,573	-	31,573
<b>Totals</b>	455,000	1,033,708	1,000	1,489,708

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this subfund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2013/14 BUDGET  
MILITARY AFFAIRS, VETERANS AND DISABLED SERVICES  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK – Page# 183 -185  
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**BACKGROUND:**

The Military Affairs, Veterans and Disabled Services Department was formed through the FY 2011/12 city reorganization bill (2011-732-E). Previously, it was a division within the Recreation and Community Services Department.

**REVENUE:**

Miscellaneous Revenue

- The \$800 revenue is expected from the sale of a software program that manages client appointments and information. This program is sold directly to county veteran services offices throughout the state.

**EXPENDITURES:**

1. Salaries:

- The net increase of \$121,838 is primarily due to the addition of two positions.

2. Salary & Benefit Lapse:

- The salary and benefit lapse from FY 2012/13 has been removed.

3. Employer Provided Benefits:

- The increase of \$64,561 is primarily a result of the increase of \$55,163 in pension contributions, and \$7,490 in group hospitalization insurance.

4. Internal Service Charges:

- The net increase of \$1,558 is primarily due to an increase in the copy center and mailroom charges of \$2,298, these changes were slightly offset by a decrease of \$822 in ITD charges.

5. Utilities & Building Maintenance Allocations:

The Administration is proposing to remove and replace two Public Works allocations with internal service charges for Building Maintenance and Utilities. These proposed internal service charges are intended to reflect the costs for utility consumption, applicable debt service, and building maintenance in the individual City Departments' budgets.

6. Other Operating Expenses:

- The increase of \$2,402 is primarily due to an increase of \$2,970 in travel expense, \$1,158 in general liability insurance, and \$1,027 in dues, subscriptions, and memberships. These increases are slightly offset by reductions of \$2,750 in food, and \$1,464 in repairs and maintenance.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2013/14 BUDGET  
 MILITARY AFFAIRS, VETERANS AND DISABLED SERVICES  
 GENERAL FUND (S/F 011)**

**PROPOSED BUDGET BOOK – Page# 183 -185  
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7. Grants, Aids and Contributions:

- These funds will be used to award property-related tax discounts to families of qualified military personnel who served in Iraq and Afghanistan. The \$15,286 reduction for other grants and aids is attributable to the reduced number of requests for tax discounts by qualified personnel.

8. Extraordinary Lapse:

- The extraordinary lapse from FY 2012/13 has been removed.

**FOOD AND BEVERAGE EXPENDITURES:**

011	MVOD011	750	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 2000 attendees
011	MVOD011	1,200	Quarterly Meeting with Base Commanding Officers.	Serves approximately 20 attendees each

**SERVICE LEVEL CHANGES:**

Two position eliminations have been proposed for FY 2013/14: an Executive Secretary and a Veterans Services Officer Supervisor. Per the department, these cuts will reduce capacity to service incoming clients, increase wait times for clients in person and on the phone, decrease the department's ability to provide requests for information or assistance and resolution of those requests, and increase the potential for client frustration or dissatisfaction.

Contrary to the department, given the net increase of two (2) FTE's already, the department should be able to provide services at a level exceeding that of the prior year.

**EMPLOYEE CAP CHANGES:**

The Employee Cap has increased by two (2) positions: three (3) were added during the year, one (1) is proposed to be added and two (2) are proposed to be eliminated.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 13.88% REDUCTION  
 MILITARY AFFAIRS, VETERANS & DISABLED SERVICES COMMISSION (011)**

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**Reductions in Controllable Costs from Mayor's Tentative Budget to Proposed Budget:**

FY2013/14 - Controllable Costs Only			
Mayor's Tentative Budget	Mayor's Proposed Budget	Increase / (Decrease) in Controllable Costs	
		Dollar	%
1,045,512	981,170	(64,342)	-6.15%

Based on the table above, Military Affairs, Veterans & Disabled Services Commission did not meet the 13.88% cut.

**13.88% Reductions as Represented by the Department/Budget Office:**

Reductions*		
Dollar impact	Ranking	Description
\$ 9,392	6	Reduced Travel
4,000	5	Reduced Food Budget for Annual Homeless Veterans Event
10,286	4	Reduced Active Duty Combat Property Tax Subsidy
2,500	3	Reduced Repairs and Maintenance Budget
80,655	2	Eliminated Administrative Assistant Position
39,290	1	Eliminated Clerical Support Aid II
<u>\$ 146,123</u>		

\*The reductions list was prepared by the Department and Budget Office. We received the listing from the Budget Office and summarized it for simplicity. The rankings are per the Department with one being the least impact to service levels.

**Recommendations Related to Mayor's Reductions:**

We recommend that the City Council review the above reductions to determine whether any or all of the above items should be funded in FY 2013/14.