

# **OFFICE OF THE COUNCIL AUDITOR**

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

### **FINANCE COMMITTEE MEMBERS**

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



**Meeting #4 – Independent Agencies**  
**August 18, 2023**

**COUNCIL AUDITOR’S OFFICE  
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MEETING #4**

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**JACKSONVILLE PORT AUTHORITY  
COMPARISON OF BUDGETS  
ANALYSIS OF FY 2023/2024 PROPOSED BUDGET**

|                       | <u>Operating<br/>&amp; Non-Operating</u> | <u>Debt<br/>Service</u> | <u>Capital<br/>Outlay</u> | <u>Total</u>  |
|-----------------------|--|-------------------------|---------------------------|---------------|
| FY 2022/2023 Original | \$53,161,799                             | \$15,701,176            | \$273,410,182             | \$342,273,157 |
| FY 2023/2024 Proposed | \$58,122,239                             | \$16,962,796            | \$422,962,644             | \$498,047,679 |
| \$ Change             | \$4,960,440                              | \$1,261,620             | \$149,552,462             | \$155,774,522 |
| % Change              | 9.33%                                    | 8.04%                   | 54.70%                    | 45.51%        |

|                     | <u>FY 2022/23</u> | <u>FY 2023/24</u> | <u>Change</u> |
|---------------------|-------------------|-------------------|---------------|
| Full-time Positions | 182               | 182               | 0             |
| Part-time Hours     | 6,760             | 6,240             | -520          |

**Jacksonville Port Authority**  
**Analysis of FY 2023/24 Proposed Budget**

|  | 2022/23             | 8 Months              | 12 Months               | 2023/24              | 2023/24 Proposed Budget            |                |
|--|---------------------|-----------------------|-------------------------|----------------------|------------------------------------|----------------|
|  | Original<br>Budget  | Actuals<br>FY 2022/23 | Projected<br>FY 2022/23 | Proposed<br>Budget   | over 2022/23 Original<br>\$ Change | % Change       |
| <b>Operating Revenues</b>                      |                     |                       |                         |                      |                                    |                |
| Containers                                     | \$28,474,681        | \$19,218,693          | \$28,696,198            | \$31,993,208         | \$3,518,527                        | 12.36%         |
| Autos  | 13,867,830          | 9,630,591             | 14,056,241              | 13,554,676           | -313,154                           | -2.26%         |
| Military                                       | 700,000             | 840,423               | 950,000                 | 700,000              | 0                                  | 0.00%          |
| Break Bulk                                     | 5,460,517           | 3,377,138             | 5,065,707               | 5,279,828            | -180,689                           | -3.31%         |
| Liquid Bulk                                    | 1,675,572           | 937,669               | 1,476,928               | 1,569,850            | -105,722                           | -6.31%         |
| Dry Bulk                                       | 2,013,070           | 1,660,967             | 2,260,967               | 2,138,794            | 125,724                            | 6.25%          |
| Cruise   | 3,425,066           | 4,323,795             | 5,788,737               | 5,322,401            | 1,897,335                          | 55.40%         |
| Other Operating Revenues                       | 3,253,193           | 3,240,266             | 3,900,267               | 3,091,503            | -161,690                           | -4.97%         |
| <b>Total Operating Revenues</b>                | <b>\$58,869,929</b> | <b>\$43,229,542</b>   | <b>\$62,195,045</b>     | <b>\$63,650,260</b>  | <b>\$4,780,331</b>                 | <b>8.12%</b>   |
| <b>Operating Expenditures</b>                  |                     |                       |                         |                      |                                    |                |
| Salaries                                       | \$14,917,929        | \$9,428,460           | \$14,342,690            | \$16,339,955         | \$1,422,026                        | 9.53%          |
| Employee Benefits                              | 6,660,942           | 4,257,805             | 6,466,708               | 7,382,251            | 721,309                            | 10.83%         |
| Services & Supplies                            | 6,884,338           | 3,799,034             | 6,148,551               | 6,846,177            | -38,161                            | -0.55%         |
| Security Services                              | 4,987,040           | 3,312,111             | 5,048,167               | 5,710,978            | 723,938                            | 14.52%         |
| Business Travel & Training                     | 560,246             | 281,552               | 550,000                 | 683,211              | 122,965                            | 21.95%         |
| Promotion, Advertising, Dues                   | 664,119             | 420,845               | 664,119                 | 774,293              | 110,174                            | 16.59%         |
| Utility Services                               | 805,393             | 524,142               | 805,393                 | 830,730              | 25,337                             | 3.15%          |
| Repairs & Maintenance                          | 2,371,414           | 1,745,829             | 2,450,000               | 2,552,736            | 181,322                            | 7.65%          |
| Crane Maintenance Pass Thru                    | -760,000            | -579,254              | -800,000                | -990,000             | -230,000                           | 30.26%         |
| Berth Maintenance Dredging                     | 5,000,815           | 4,830,133             | 6,000,000               | 5,500,141            | 499,326                            | 9.98%          |
| Miscellaneous                                  | 176,503             | 88,833                | 153,250                 | 176,608              | 105                                | 0.06%          |
| <b>Total Operating Expenditures</b>            | <b>\$42,268,739</b> | <b>\$28,109,490</b>   | <b>\$41,828,878</b>     | <b>\$45,807,080</b>  | <b>\$3,538,341</b>                 | <b>8.37%</b>   |
| <b>Operating Income</b>                        | <b>\$16,601,190</b> | <b>\$15,120,052</b>   | <b>\$20,366,167</b>     | <b>\$17,843,180</b>  | <b>\$1,241,990</b>                 | <b>7.48%</b>   |
| <b>Non-Operating Revenues/(Expenses)</b>       |                     |                       |                         |                      |                                    |                |
| Debt Service                                   | -\$15,701,176       | -\$9,359,777          | -\$14,182,049           | -\$16,962,796        | -\$1,261,620                       | 8.04%          |
| Investment Income                              | 300,000             | 1,412,631             | 1,800,000               | 1,296,397            | 996,397                            | 332.13%        |
| Shared Revenue from Primary Govt               | 9,611,106           | 6,674,800             | 9,809,997               | 10,056,438           | 445,332                            | 4.63%          |
| Crane Relocation/Demo                          | -1,050,000          | -800,900              | -800,900                | 0                    | 1,050,000                          | -100.00%       |
| Operating Grants                               | 73,440              | 0                     | 36,720                  | 73,440               | 0                                  | 0.00%          |
| Other Revenue                                  | 8,500               | 2,147                 | 3,000                   | 8,500                | 0                                  | 0.00%          |
| Other Expenses                                 | -3,360              | -8,023                | -9,000                  | -3,360               | 0                                  | 0.00%          |
| <b>Total Non-Operating Revenues/(Expenses)</b> | <b>-\$6,761,490</b> | <b>-\$2,079,122</b>   | <b>-\$3,342,232</b>     | <b>-\$5,531,381</b>  | <b>\$1,230,109</b>                 | <b>-18.19%</b> |
| <b>Net Income Before Capital Contribution</b>  | <b>\$9,839,700</b>  | <b>\$13,040,930</b>   | <b>\$17,023,935</b>     | <b>\$12,311,799</b>  | <b>\$2,472,099</b>                 | <b>25.12%</b>  |
| <b>Transfer to Operating Capital Outlay</b>    | <b>-\$9,839,700</b> | <b>-\$13,040,930</b>  | <b>-\$11,164,534</b>    | <b>-\$12,311,799</b> | <b>-\$2,472,099</b>                | <b>25.12%</b>  |
| <b>Surplus/(Deficit)</b>                       | <b>\$0</b>          | <b>\$0</b>            | <b>\$5,859,401</b>      | <b>\$0</b>           | <b>\$0</b>                         |                |

**Jacksonville Port Authority**  
**FY 2022/23 Original Budget vs. FY 2023/2024 Proposed Budget**  
**Variance Overview**

| <b>Operating Revenues</b>   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <p><b><u>Containers</u></b><br/> The increase is primarily due to JPA budgeting 60,000 additional containers at the Blount Island Marine Terminal, new business related to larger vessels calling on JPA, and increased revenue for the Puerto Rico trade as a result of contract pricing, CPI, and an increase in container volume.</p>  | \$3,518,527      | 12.36%          |
| <p><b><u>Autos</u></b><br/> The decrease is primarily due to 80 acres at Blount Island taken out of service in FY 2022/23 for the development of a new auto processing center for a long-term tenant.</p>   | -\$313,154       | -2.26%          |
| <p><b><u>Break Bulk</u></b><br/> The decrease is primarily due to forest products cargo shifting from one tenant to another as a result of a bidding competition which resulted in lower tonnage rates being assessed by JPA.</p>   | -\$180,689       | -3.31%          |
| <p><b><u>Liquid Bulk</u></b><br/> The decrease is primarily based on current year actuals for FY 2022/23.</p>   | -\$105,722       | -6.31%          |
| <p><b><u>Dry Bulk</u></b><br/> The increase is primarily due to increased contractual CPI for a dry bulk tenant.</p>  | \$125,724        | 6.25%           |
| <p><b><u>Cruise</u></b><br/> The increase is primarily due to JPA budgeting for 100% occupancy and an increase in cruise ship turns (when the ship comes into and leaves the port), an increase in the wharfage rate (\$15.79 in FY 2023/24 vs. \$14.44 in FY 2022/23) which is charged with every embarking and debarking of the ship, and an increase in parking revenue with the renewal of the Carnival contract.</p> | \$1,897,335      | 55.40%          |
| <p><b><u>Other Operating Revenues</u></b><br/> The decrease is primarily due to JPA not budgeting tipping fees (received for the utilization of JPA dredge spoil sites by outside parties) for FY 2023/24 versus \$733,000 in FY 2022/23. The decrease is partially offset by increases in other port fees of \$300,000 and terminal railway revenue of \$260,000.</p>  | -\$161,690       | -4.97%          |

**Jacksonville Port Authority**  
**FY 2022/23 Original Budget vs. FY 2023/2024 Proposed Budget**  
**Variance Overview**

| <b>Operating Expenditures</b>  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
| <p><b><u>Salaries</u></b><br/> The increase is primarily due to the following: (1) a 4% proposed annual increase for union and non-union employees, (2) increases for thirteen Terminal/Dock employees to upgrade position grading and/or market scale adjustments, (3) seven positions budgeted for a full year that were budgeted for six months in FY 2022/23, (4) an increase in overtime hours for in-house labor on repair and renovation projects, and (5) funding six positions in FY 2023/24 that are currently unfunded.</p> | \$1,422,026      | 9.53%           |
| <p><b><u>Employee Benefits</u></b><br/> The increase is primarily due to a 14% increase for FRS pension contributions, a 7% anticipated increase in health insurance premiums, and increases in FICA and Medicare based on changes in salaries.</p>  | \$721,309        | 10.83%          |
| <p><b><u>Security Services</u></b><br/> The increase is primarily due to JPA entering into a new security contract effective November 1, 2023 and JPA budgeting at 100% staffing levels in FY 2023/24 as opposed to 90% staffing level in FY 2022/23 due to staffing challenges. This will be partially offset by a reduction in JSO Secondary Employment based on FY 2022/23 actuals.</p>   | \$723,938        | 14.52%          |
| <p><b><u>Business Travel &amp; Training</u></b><br/> The increase is based on projected travel and training for FY 2023/24.</p>  | \$122,965        | 21.95%          |
| <p><b><u>Promotion, Advertising, Dues</u></b><br/> The increase is primarily due to increased customer related events for FY 2023/24.</p>  | \$110,174        | 16.59%          |
| <p><b><u>Repairs &amp; Maintenance Projects</u></b><br/> The increase is primarily due to increases in information technology maintenance for upgrades to the vessel scheduling and billing system and for crane cybersecurity controls (securing physical access and cyber related access) to the new cranes. Additionally, the exterior of the security center is scheduled to be refurbished.</p>   | \$181,322        | 7.65%           |
| <p><b><u>Crane Maintenance Pass Thru</u></b><br/> The increase is primarily due to a tenant adding three new cranes and crane technicians mid-year at Blount Island. This is the estimated expense for salaries, benefits, and parts that the tenant will reimburse.</p>   | -\$230,000       | 30.26%          |
| <p><b><u>Berth Maintenance Dredging</u></b><br/> The increase is based on increased cubic yards to be dredged in FY 2023/24 (335,000 cubic yards in FY 2023/24 versus 305,000 cubic yards in FY 2022/23).</p>  | \$499,326        | 9.98%           |

**Jacksonville Port Authority**  
**FY 2022/23 Original Budget vs. FY 2023/2024 Proposed Budget**  
**Variance Overview**

| <b><u>Non-Operating Revenues/Expenses</u></b>   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <p><b><u>Debt Service</u></b><br/>                     The increase is primarily due to an interest rate increase of 2%, from 3% to 5%, on JPA's Line of Credit.</p>  | -\$1,261,620     | 8.04%           |
| <p><b><u>Investment Income</u></b><br/>                     The increase is primarily due to a projected higher cash balance and an higher interest rate yield in FY 2023/24.</p>   | \$996,397        | 332.13%         |
| <p><b><u>Shared Revenue from Primary Govt</u></b><br/>                     Pursuant to the Interlocal Agreement, the City provides a contribution to JPA each year. For FY 2023/24, the contribution to JPA is made up of three revenue streams: JPA's portion of the Communication Services Tax of \$6,165,305, one-quarter mill from the JEA contribution of \$3,091,133 and a capital contribution of \$800,000 which represents the approximate value of one-half mill in 1968. Due to a projected increase in the Communication Services Tax, the contribution provided to JPA is also increasing.</p> | \$445,332        | 4.63%           |
| <p><b><u>Crane Relocation/Demo</u></b><br/>                     The decrease is due to costs of the crane relocation/demo budgeted in FY 2022/23 that is not budgeted in FY 2023/24.</p>  | \$1,050,000      | -100.00%        |

**Jacksonville Port Authority  
Analysis of FY 2023/24 Proposed Capital Budget**

| <b>Capital Funds</b>                   | <b>2022/23<br/>Original<br/>Budget</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>2023/24 Proposed Budget<br/>over 2022/23 Original<br/>\$ Change</b> | <b>% Change</b> |
|--|--|--|--|-----------------|
| State Funded                           | \$48,080,508                           | \$105,566,298                          | \$57,485,790   | 119.56%         |
| Federal Funded                         | 40,326,021                             | 40,613,346                             | 287,325  | 0.71%           |
| Other/Local Funded                     | 25,000                                 | 16,000,000                             | 15,975,000   | 63900.00%       |
| Tenant Contribution                    | 92,043,108                             | 152,910,800                            | 60,867,692   | 66.13%          |
| JPA Operating Funds                    | 9,839,700                              | 12,311,799                             | 2,472,099  | 25.12%          |
| State ARPA Funds                       | 13,716,224                             | 13,394,935                             | -321,289   | -2.34%          |
| Harbor Deepening Rebate Funds          | 0                                      | 11,860,000                             | 11,860,000   | N/A             |
| Cash Reserves                          | 8,829,621                              | 5,859,401                              | -2,970,220   | -33.64%         |
| JPA Financing                          | 60,550,000                             | 64,446,065                             | 3,896,065  | 6.43%           |
| <b>Total Capital Funds</b>             | <b>\$273,410,182</b>                   | <b>\$422,962,644</b>                   | <b>\$149,552,462</b>   | <b>54.70%</b>   |
| <b>Capital Projects</b>                |  |  |  |                 |
| Blount Island Marine Terminal          | \$114,192,000                          | \$224,640,000                          | \$110,448,000  | 96.72%          |
| Dames Point Marine Terminal            | 3,875,000                              | 2,839,000                              | -1,036,000   | -26.74%         |
| Talleyrand Marine Terminal             | 47,419,500                             | 49,510,000                             | 2,090,500  | 4.41%           |
| Miscellaneous & Other Capital Projects | 107,923,682                            | 145,973,644                            | 38,049,962   | 35.26%          |
| <b>Total Capital Projects</b>          | <b>\$273,410,182</b>                   | <b>\$422,962,644</b>                   | <b>\$149,552,462</b>   | <b>54.70%</b>   |
| <b>Surplus/(Deficit)</b>               | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>   |                 |

**Jacksonville Port Authority**  
**Analysis of FY 2023/24 Proposed Capital Budget**

| <b>Capital Funds</b>  | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <p><b><u>State Funded</u></b><br/>           The budgeted funds are to fund \$30,000,000 for the purchase of two new cranes, \$29,785,540 for Berth 20 T-Berth Construction, \$22,500,000 for the Power Lines Project, and \$15,650,000 for Auto Processing Facility Development.</p>   | \$57,485,790     | 119.56%         |
| <p><b><u>Other/Local Funded</u></b><br/>           The budgeted funds are from the City of Jacksonville for the Power Lines Project at \$10,000,000 and \$6,000,000 for the new JFRD station on Blount Island. The City of Jacksonville's Capital Improvement Plan for FY 2023/24 only includes \$2,000,000 with anticipated savings from other projects to cover the rest of the City's funding.</p> | \$15,975,000     | 63900.00%       |
| <p><b><u>Tenant Contribution</u></b><br/>           The budgeted funds are to fund \$104,350,000 for the construction of the Auto Processing Facility Development on Blount Island, \$24,448,800 for container terminal upgrades on Blount Island, and \$23,518,000 for the Jaxport Port Infrastructure Program Project.</p>  | \$60,867,692     | 66.13%          |
| <p><b><u>JPA Operating Funds</u></b><br/>           These budgeted funds are from Operating Capital Outlay in JPA's Operating budget and are used to fund multiple projects throughout JPA's Capital budget.</p>  | \$2,472,099      | 25.12%          |
| <p><b><u>Harbor Deepening Rebate Funds</u></b><br/>           This budget is to fund \$10,714,460 for the Berth 20 T-Berth Construction and \$1,145,540 for Container Terminal upgrades.</p>  | \$11,860,000     | N/A             |
| <p><b><u>JPA Financing</u></b><br/>           This budget is to fund \$38,946,065 for phase three of the West Property Development on Talleyrand Marine Terminal and \$12,500,000 for the Power Lines Project.</p>  | \$3,896,065      | 6.43%           |

**JACKSONVILLE PORT AUTHORITY  
FY 2023/2024 BUDGET**

|   |                      |
|---|----------------------|
| <b>OPERATING REVENUES</b>   |                      |
| Containers  | \$31,993,208         |
| Autos   | 13,554,676           |
| Military  | 700,000              |
| Break Bulk  | 5,279,828            |
| Liquid Bulk   | 1,569,850            |
| Dry Bulk  | 2,138,794            |
| Cruise  | 5,322,401            |
| Other Operating Revenues  | 3,091,503            |
| <b>TOTAL OPERATING REVENUES</b>                                   | <b>\$63,650,260</b>  |
| <b>OPERATING EXPENDITURES</b>                                     |                      |
| Salaries  | \$16,339,955         |
| Employee Benefits   | 7,382,251            |
| Services & Supplies   | 6,846,177            |
| Security Services   | 5,710,978            |
| Business Travel & Training  | 683,211              |
| Promotion, Advertising, Dues                                      | 774,293              |
| Utility Services  | 830,730              |
| Repairs & Maintenance Projects                                    | 2,552,736            |
| Crane Maintenance Pass Thru                                       | -990,000             |
| Berth Maintenance Dredging  | 5,500,141            |
| Other Operating Expenditures                                      | 176,608              |
| <b>TOTAL OPERATING EXPENDITURES</b>                               | <b>\$45,807,080</b>  |
| <b>OPERATING INCOME</b>   | <b>\$17,843,180</b>  |
| <b>NON-OPERATING REVENUES</b>                                     |                      |
| Investment Income   | \$1,296,397          |
| Shared Revenue from Primary Govt                                  | 10,056,438           |
| Operating Grant   | 73,440               |
| Other Revenue   | 8,500                |
| <b>TOTAL NON-OPERATING REVENUES</b>                               | <b>\$11,434,775</b>  |
| <b>NON-OPERATING EXPENDITURES</b>                                 |                      |
| Debt Service  | \$16,962,796         |
| Crane Relocation/Demo   | 0                    |
| Other Expenditures  | 3,360                |
| <b>TOTAL NON-OPERATING EXPENDITURES</b>                           | <b>\$16,966,156</b>  |
| <b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY AND CONTINGENCY</b> | <b>\$12,311,799</b>  |
| Transfer to Operating Capital Outlay                              | <b>-\$12,311,799</b> |
| <b>SURPLUS/(DEFICIT)</b>  | <b>\$0</b>           |
| <b>TOTAL REVENUES</b>   | <b>\$75,085,035</b>  |
| <b>TOTAL APPROPRIATIONS</b>                                       | <b>\$75,085,035</b>  |
| Full Time Positions   | 182                  |
| Temporary Employee Hours  | 6,240                |

**Jacksonville Port Authority**

**FY 2023/2024 PROPOSED CAPITAL BUDGET**

| Description   | STATE             | FEDERAL           | LOCAL            | TENANT CONTRIBUTION | STATE ARPA | PAYGO            | HARBOR DEEPENING REBATE | CASH RESERVE   | JPA Financing    | Amount              |
|---|-------------------|-------------------|------------------|---------------------|------------|------------------|-------------------------|----------------|------------------|---------------------|
| <b>Blount Island (BIMT)</b>   |                   |                   |                  |                     |            |                  |                         |                |                  |                     |
| Auto Processing Facility Development (Construction)   | 15,650,000        | -                 |                  | 104,350,000         |            |                  |                         |                |                  | \$ 120,000,000      |
| Berth 20 T-Berth Construction   | 29,785,540        | -                 |                  |                     |            |                  | 10,714,460              |                | 7,000,000        | \$ 47,500,000       |
| Container Terminal Upgrades   | -                 | 8,951,200         |                  | 24,448,800          |            | 454,460          | 1,145,540               |                |                  | \$ 35,000,000       |
| JFRD New Facility   | -                 | 6,000,000         | 6,000,000        |                     |            |                  |                         |                |                  | \$ 12,000,000       |
| Berth 22 Breasting Dolphin (Construction)   | 3,187,500         | -                 |                  |                     |            | 1,062,500        |                         |                |                  | \$ 4,250,000        |
| Intersection Impvts at WM Mills/D Rawls   | 600,000           | -                 |                  |                     |            | 600,000          |                         |                |                  | \$ 1,200,000        |
| Install Rail Gates at Crossings   | 500,000           | -                 |                  |                     |            |                  |                         | 500,000        |                  | \$ 1,000,000        |
| Rehabilitate Berths 33 & 34   | 750,000           | -                 |                  |                     |            |                  |                         | 250,000        |                  | \$ 1,000,000        |
| Construct Equipment Wash facility adjacent to Crane Watch Bldg  | 262,500           | -                 |                  |                     |            | 253,099          |                         | 9,401          |                  | \$ 525,000          |
| Gitmo Shed Roof upgrade   | 125,000           | -                 |                  |                     |            | 125,000          |                         |                |                  | \$ 250,000          |
| Pond 8 Stormwater system upgrades w/ Smart Technology   | -                 | -                 |                  |                     |            | 250,000          |                         |                |                  | \$ 250,000          |
| Berth 32 upgrade (Re-asphalt and crane rail grouting)   | 100,000           | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 200,000          |
| New RORO entrance onto Blount Island Boulevard Design   | 100,000           | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 200,000          |
| Tenant Asphalt Facility Rehab   | 100,000           | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 200,000          |
| Repairs to the Security Plaza   | -                 | -                 |                  |                     |            | 150,000          |                         |                |                  | \$ 150,000          |
| Access Control HVAC Unit Replacement  | -                 | -                 |                  |                     |            | 125,000          |                         |                |                  | \$ 125,000          |
| Stormwater Pond Outfall upgrades  | -                 | -                 |                  |                     |            | 125,000          |                         |                |                  | \$ 125,000          |
| BIMT Maintenance Facility-Shelter   | -                 | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 100,000          |
| Access Control BLDG Phase 1 - Remodel Downstairs  | -                 | -                 |                  |                     |            | 80,000           |                         |                |                  | \$ 80,000           |
| Access Control BLDG roof - new membrane type roof   | -                 | -                 |                  |                     |            | 72,000           |                         |                |                  | \$ 72,000           |
| BIMT Maintenance Facility-HVAC Upgrades (Complete System)   | -                 | -                 |                  |                     |            | 65,000           |                         |                |                  | \$ 65,000           |
| BIMT Maintenance Facility-Repairs to Equipment Maintenance building (Roof, siding, rollup door frame) | -                 | -                 |                  |                     |            | 60,000           |                         |                |                  | \$ 60,000           |
| Roof repairs at Tenant Main Office  | -                 | -                 |                  |                     |            | 55,000           |                         |                |                  | \$ 55,000           |
| Container Freight Station upgrades (Additional Dolly Pads)  | -                 | -                 |                  |                     |            | 50,000           |                         |                |                  | \$ 50,000           |
| Access Control HVAC Upgrade Control and Operating System  | -                 | -                 |                  |                     |            | 45,000           |                         |                |                  | \$ 45,000           |
| Medium Voltage Vacuum Circuit Breaker   | -                 | -                 |                  |                     |            | 40,000           |                         |                |                  | \$ 40,000           |
| Repair canopy from Security plaza to ACC (Lower Level Roof)   | -                 | -                 |                  |                     |            | 29,000           |                         |                |                  | \$ 29,000           |
| BIMT Maintenance Facility-Roof replacement Maintenance office building - (Offices, break room, etc)   | -                 | -                 |                  |                     |            | 25,000           |                         |                |                  | \$ 25,000           |
| BIMT Maintenance Facility-Insulate Facilities Maintenance Building                                    | -                 | -                 |                  |                     |            | 22,000           |                         |                |                  | \$ 22,000           |
| Firestation roof, exterior  | -                 | -                 |                  |                     |            | 22,000           |                         |                |                  | \$ 22,000           |
| <b>Total Blount Island</b>  | <b>51,160,540</b> | <b>14,951,200</b> | <b>6,000,000</b> | <b>128,798,800</b>  | <b>-</b>   | <b>4,110,059</b> | <b>11,860,000</b>       | <b>759,401</b> | <b>7,000,000</b> | <b>224,640,000</b>  |
| <b>Dames Point (DPMT)</b>   |                   |                   |                  |                     |            |                  |                         |                |                  |                     |
| Slope Protection between Cruise Terminal and DPMT Terminal  | -                 | -                 |                  |                     |            |                  |                         |                | 2,000,000        | \$ 2,000,000        |
| Cruise Terminal Canopy upgrades and enhancements  | -                 | -                 |                  |                     |            |                  |                         | 350,000        |                  | \$ 350,000          |
| CBP Physical Security Upgrades  | -                 | -                 |                  |                     |            |                  |                         | 250,000        |                  | \$ 250,000          |
| August Drive Road - raise elevation from Heckscher Drive to Bridge                                    | -                 | -                 |                  |                     |            | 150,000          |                         |                |                  | \$ 150,000          |
| Berth 18 and Berth 10 Fender refurbish  | -                 | -                 |                  |                     |            | 50,000           |                         |                |                  | \$ 50,000           |
| Berth 18 Upgrade lighting/electrical along the finger piers @ Berth 18                                | -                 | -                 |                  |                     |            | 22,000           |                         |                |                  | \$ 22,000           |
| Repairs to the falling metal under the debark gangway @ the Cruise Terminal                           | -                 | -                 |                  |                     |            | 17,000           |                         |                |                  | \$ 17,000           |
| <b>Total Dames Point</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>-</b>            | <b>-</b>   | <b>239,000</b>   | <b>-</b>                | <b>600,000</b> | <b>2,000,000</b> | <b>\$ 2,839,000</b> |
| <b>Talleyrand (TMT)</b>   |                   |                   |                  |                     |            |                  |                         |                |                  |                     |
| TMT West Property Development PH 3 (Design, permitting, construction)                                 | -                 | -                 |                  |                     | 6,053,935  |                  |                         |                | 38,946,065       | \$ 45,000,000       |
| Pile, Cap and Beam Rehab TMT (Cleaning, Design and Construction)                                      | -                 | -                 |                  |                     |            | 1,500,000        |                         |                |                  | \$ 1,500,000        |
| Rehabilitate Under Deck Concrete (Complete construction)  | 750,000           | -                 |                  |                     |            | 250,000          |                         |                |                  | \$ 1,000,000        |
| Upgrade Fire System Water Tank serving Breakbulk Warehouses   | 250,000           | -                 |                  |                     |            | 250,000          |                         |                |                  | \$ 500,000          |
| TMT Resurface Berth 5 & 6 Asphalt replacement/resurface (2" Thickness) 1,200 ft                       | 175,000           | -                 |                  |                     |            | 175,000          |                         |                |                  | \$ 350,000          |
| Warehouse #1 Replace fire sprinkler system under west awning  | 142,500           | -                 |                  |                     |            | 142,500          |                         |                |                  | \$ 285,000          |
| Resurface (Paving) Leased Areas   | 100,000           | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 200,000          |
| Upgrade 550ft of worn out 100# to 115# rail on IL from CSX to F&J #1                                  | -                 | -                 |                  |                     |            | 150,000          |                         |                |                  | \$ 150,000          |
| One Pin location for cranes (Install) (Dock marks 1500)   | -                 | -                 |                  |                     |            | 125,000          |                         |                |                  | \$ 125,000          |
| Upgrade north east corner WH1 (ILA restroom)  | -                 | -                 |                  |                     |            | 100,000          |                         |                |                  | \$ 100,000          |
| Upgrade 5 truck scales-PDX load cells and paint 4- Crowley interchange, 1-TMT main Gate               | -                 | -                 |                  |                     |            | 55,000           |                         |                |                  | \$ 55,000           |
| TMT West Rail Spur  | 25,000            | -                 |                  |                     |            | 25,000           |                         |                |                  | \$ 50,000           |
| Warehouse #1 Upgrade 22x18 rollup doors/gear head operator ( 2 per year)                              | 25,000            | -                 |                  |                     |            | 25,000           |                         |                |                  | \$ 50,000           |
| North gate restroom install -(Infrastructure- water, sewer, electric, slab)                           | -                 | -                 |                  |                     |            | 50,000           |                         |                |                  | \$ 50,000           |
| Moisture barrier install under 11th street operations building  | -                 | -                 |                  |                     |            | 35,000           |                         |                |                  | \$ 35,000           |
| Upgrade fenceline along Talleyrand (From main gate to SET 1400 ft)                                    | -                 | -                 |                  |                     |            | 35,000           |                         |                |                  | \$ 35,000           |

|   |                  |          |          |          |                  |                  |          |          |                   |                      |
|---|------------------|----------|----------|----------|------------------|------------------|----------|----------|-------------------|----------------------|
| Relocate main gate lane 1-4 gate operators  | -                | -        |          |          |                  | 15,000           |          |          |                   | \$ 15,000            |
| Replace old reefer row 480 volt electrical panel that feeds new eq storage building and highmast pole | -                | -        |          |          |                  | 10,000           |          |          |                   | \$ 10,000            |
| <b>Total Talleyrand</b>   | <b>1,467,500</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>6,053,935</b> | <b>3,042,500</b> | <b>-</b> | <b>-</b> | <b>38,946,065</b> | <b>\$ 49,510,000</b> |

**Crane and Crane Projects**

|   |                   |          |          |                |                  |          |          |          |          |                      |
|---|-------------------|----------|----------|----------------|------------------|----------|----------|----------|----------|----------------------|
| Purchase of Two New Cranes  | 30,000,000        | -        |          |                |                  |          |          |          |          | \$ 30,000,000        |
| Bromma Speedloader Attachment OSR45 9'                                      | -                 | -        |          |                | 78,000           |          |          |          |          | \$ 78,000            |
| Full set of Bromma SSX-53 paddle flippers (1set in 24) (1set in 26)         | -                 | -        |          |                | 65,000           |          |          |          |          | \$ 65,000            |
| Equipment Inventory-ZPMC 100G Emergency Drive Spare (Nidec) (Inventory)     | -                 | -        |          | 50,000         |                  |          |          |          |          | \$ 50,000            |
| ZPMC Boom Cable (Inventory-TMT)   | -                 | -        |          |                | 40,000           |          |          |          |          | \$ 40,000            |
| Equipment Inventory-Hanjung 50 Gauge Boom Cable                             | -                 | -        |          |                | 40,000           |          |          |          |          | \$ 40,000            |
| Impsa #7381 load cell replacement   | -                 | -        |          |                | 50,000           |          |          |          |          | \$ 50,000            |
| Impsa #7382 load cell replacement   | -                 | -        |          |                | 50,000           |          |          |          |          | \$ 50,000            |
| Hanjung #8810 Crane Upgrades  | -                 | -        |          |                | 1,780,000        |          |          |          |          | \$ 1,780,000         |
| Hanjung #8811 Crane Upgrades  | -                 | -        |          |                | 1,555,000        |          |          |          |          | \$ 1,555,000         |
| Hanjung #8841 Crane Upgrades  | -                 | -        |          |                | 1,554,000        |          |          |          |          | \$ 1,554,000         |
| Hanjung #8844 Crane Upgrades  | -                 | -        |          |                | 1,894,000        |          |          |          |          | \$ 1,894,000         |
| ZPMC Crane #10486 Roof Coating, engine, machine room, drive room            | -                 | -        |          |                | 40,000           |          |          |          |          | \$ 40,000            |
| ZPMC Crane #10486 50g generator inspection, clean, dip, and brake refurbish | -                 | -        |          |                | 22,500           |          |          |          |          | \$ 22,500            |
| ZPMC Crane #10487 50G HVAC Upgrades 2 cranes Replace 2-20 Ton Units         | -                 | -        |          |                | 110,000          |          |          |          |          | \$ 110,000           |
| ZPMC Crane #10487 Roof Coating, engine, machine room, drive room            | -                 | -        |          |                | 40,000           |          |          |          |          | \$ 40,000            |
| ZPMC Crane #10487 50g generator inspection, clean, dip, and brake refurbish | -                 | -        |          |                | 22,500           |          |          |          |          | \$ 22,500            |
| ZPMC Crane #10776 HVAC upgrade/replacements                                 | -                 | -        |          | 25,000         |                  |          |          |          |          | \$ 25,000            |
| ZPMC Crane #10777 Emergency Drive   | -                 | -        |          | 49,000         |                  |          |          |          |          | \$ 49,000            |
| ZPMC Crane #10777 HVAC upgrade/replacements                                 | -                 | -        |          | 25,000         |                  |          |          |          |          | \$ 25,000            |
| ZPMC Crane #10778 Festoon Replacements                                      | -                 | -        |          | 420,000        |                  |          |          |          |          | \$ 420,000           |
| ZPMC Crane #10778 HVAC upgrade/replacements                                 | -                 | -        |          | 25,000         |                  |          |          |          |          | \$ 25,000            |
| <b>Total Crane and Crane Projects</b>                                       | <b>30,000,000</b> | <b>-</b> | <b>-</b> | <b>594,000</b> | <b>7,341,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>\$ 37,935,000</b> |

**Miscellaneous Projects**

|   |                   |                   |                   |                   |          |                  |          |                  |                   |                       |
|---|-------------------|-------------------|-------------------|-------------------|----------|------------------|----------|------------------|-------------------|-----------------------|
| PIDP Grant (Exemplifying Potential to Reduce Emissions with Sustainable Solutions (EXPRESS) Project | -                 | 23,518,000        |                   | 23,518,000        |          |                  |          |                  |                   | \$ 47,036,000         |
| Power Lines Project   | 22,500,000        | -                 | 10,000,000        |                   |          |                  |          | 12,500,000       | 4,000,000         | \$ 45,000,000         |
| Land Aquisition   | -                 | -                 |                   |                   |          |                  |          |                  |                   | \$ 4,000,000          |
| Harbor Deepening Monitoring Fees Annually until 2033  | -                 | -                 |                   |                   |          |                  |          | 2,500,000        |                   | \$ 2,500,000          |
| PSGP Rd 21 Security Grant   | -                 | 1,199,146         |                   |                   | 399,716  |                  |          |                  |                   | \$ 1,598,862          |
| Upland Dredge Material Mgmt Area-Bartram Island-"C"-Construction                                    | -                 | -                 |                   |                   |          |                  |          | 1,500,000        |                   | \$ 1,500,000          |
| PSGP Rd 22 Security Grant   | -                 | 832,500           |                   |                   | 277,500  |                  |          |                  |                   | \$ 1,110,000          |
| Bartram Island DMMA Cell B2 Capacity Creation   | -                 | -                 |                   |                   |          |                  |          | 500,000          |                   | \$ 500,000            |
| PCOB Renovations  | -                 | -                 |                   |                   |          |                  |          | 956,438          |                   | \$ 956,438            |
| FSTED Rd 23 Security Grant  | 142,500           | -                 |                   |                   | 47,500   |                  |          |                  |                   | \$ 190,000            |
| PSGP Rd 23 Security Grant   | -                 | 112,500           |                   |                   | 37,500   |                  |          |                  |                   | \$ 150,000            |
| FSTED Rd 20 - Motorized Cruise Terminal Access Control Gates / Gate arms                            | 100,590           | -                 |                   |                   | 33,530   |                  |          |                  |                   | \$ 134,120            |
| FSTED Rd 22 Security Grant  | 90,000            | -                 |                   |                   | 30,000   |                  |          |                  |                   | \$ 120,000            |
| Strategic Master Plan Update  | -                 | -                 |                   |                   | 100,000  |                  |          |                  |                   | \$ 100,000            |
| FSTED Rd 24 Security Grant  | 75,000            | -                 |                   |                   | 25,000   |                  |          |                  |                   | \$ 100,000            |
| Changes to RPM Sensors and Configurations at BIMT and TMT Main gates                                | -                 | -                 |                   |                   | 50,000   |                  |          |                  |                   | \$ 50,000             |
| SOC-Equipment Cover - Boats for Public Safety & Lawn Mower / Tracker for BIMT Facilities            | -                 | -                 |                   |                   | 50,000   |                  |          |                  |                   | \$ 50,000             |
| FSTED Rd 19 Security Grant- Add Fixed TWIC Bio-Metric Readers to Cruise Terminal                    | 30,168            | -                 |                   |                   | 10,056   |                  |          |                  |                   | \$ 40,224             |
| Portwide signage upgrade  | -                 | -                 |                   |                   | 25,000   |                  |          |                  |                   | \$ 25,000             |
| SOC-Storm Drain Repairs from building   | -                 | -                 |                   |                   | 25,000   |                  |          |                  |                   | \$ 25,000             |
| <b>Total Miscellaneous</b>  | <b>22,938,258</b> | <b>25,662,146</b> | <b>10,000,000</b> | <b>23,518,000</b> | <b>-</b> | <b>2,067,240</b> | <b>-</b> | <b>4,500,000</b> | <b>16,500,000</b> | <b>\$ 105,185,644</b> |

**OTHER CAPITAL**

|  |   |   |  |  |  |         |  |  |  |            |
|--|---|---|--|--|--|---------|--|--|--|------------|
| <b><u>BLOUNT ISLAND</u></b>  |   |   |  |  |  |         |  |  |  |            |
| Highbay service hoist replacement (10 ton) (Replacement-Life Cycle)          | - | - |  |  |  | 150,000 |  |  |  | \$ 150,000 |
| Railroad track & ties upgrades   | - | - |  |  |  | 30,000  |  |  |  | \$ 30,000  |
| BIMT Fender refurbish  | - | - |  |  |  | 35,000  |  |  |  | \$ 35,000  |
| BIMT Gate Operator Replacements ( 1 per year through 2027)                   | - | - |  |  |  | 13,500  |  |  |  | \$ 13,500  |
| Public Safety Boat Dock Upgrades - Decking / Ramps / Hand Rails / Electrical | - | - |  |  |  | 35,000  |  |  |  | \$ 35,000  |
| ACC Command Central Facility Upgrades - (Security Booth)                     | - | - |  |  |  | 20,000  |  |  |  | \$ 20,000  |
| <b><u>Talleyrand</u></b>   |   |   |  |  |  |         |  |  |  |            |
| 45k Forklift (Replacement-Life Cycle)  | - | - |  |  |  | 425,000 |  |  |  | \$ 425,000 |
| 12K LP Forklift Doosan (Replacement-Life Cycle)                              | - | - |  |  |  | 75,000  |  |  |  | \$ 75,000  |
| Scissor lift 26 ft and a tilt trailer for transport                          | - | - |  |  |  | 35,000  |  |  |  | \$ 35,000  |
| Asphalt roller - TMT   | - | - |  |  |  | 25,000  |  |  |  | \$ 25,000  |
| Gator ATV  | - | - |  |  |  | 20,000  |  |  |  | \$ 20,000  |

|   |               |              |              |               |              |              |              |             |              |   |                |
|---|---------------|--------------|--------------|---------------|--------------|--------------|--------------|-------------|--------------|---|----------------|
| Brush hog mower   | -             | -            |              |               |              | 9,000        |              |             |              |   | \$ 9,000       |
| Finishing mower (7-8 foot wide)   | -             | -            |              |               |              | 9,000        |              |             |              |   | \$ 9,000       |
| <b><u>DAMES POINT MARINE TERMINAL</u></b>   |               |              |              |               |              |              |              |             |              |   |                |
| Cruise Terminal HVAC Embark (units, ducts, controls, etc) (QTY 2)                         | -             | -            |              |               |              | 150,000      |              |             |              |   | \$ 150,000     |
| <b><u>PCOB</u></b>  |               |              |              |               |              |              |              |             |              |   |                |
| Vehicle Purchases for all Terminals   | -             | -            |              |               |              | 700,000      |              |             |              |   | \$ 700,000     |
| Fuel System Upgrade - Replace fuel master (TMT and BIMT) - Equipment, Software, Service   | -             | -            |              |               |              | 305,000      |              |             |              |   | \$ 305,000     |
| PCOB Cooling Tower  | -             | -            |              |               |              | 185,000      |              |             |              |   | \$ 185,000     |
| Maximo Barcoding  | -             | -            |              |               |              | 180,000      |              |             |              |   | \$ 180,000     |
| Implement GIS Phase 1   | -             | -            |              |               |              | 150,000      |              |             |              |   | \$ 150,000     |
| IT Hardware/Software Upgrades   | -             | -            |              |               |              | 84,000       |              |             |              |   | \$ 84,000      |
| Crane Operating Technology Switch Upgrade (All cranes and one spare) - equipment purchase | -             | -            |              |               |              | 60,000       |              |             |              |   | \$ 60,000      |
| Rockwell Software Upgrades  | -             | -            |              |               |              | 50,000       |              |             |              |   | \$ 50,000      |
| PCOB 3rd Floor top-of-rack switch upgrade and 2nd fl IT Equipment move                    | -             | -            |              |               |              | 45,000       |              |             |              |   | \$ 45,000      |
| SOC Report Writing Software   | -             | -            |              |               |              | 40,000       |              |             |              |   | \$ 40,000      |
| PortControl Enhancements (Kleinport)  | -             | -            |              |               |              | 12,500       |              |             |              |   | \$ 12,500      |
| Maximo Enhancement Projects   | -             | -            |              |               |              | 10,000       |              |             |              |   | \$ 10,000      |
| <b>Total Other Capital</b>  | -             | -            | -            | -             | -            | 2,853,000    | -            | -           | -            | - | 2,853,000      |
| <b>Total Capital Projects</b>   | \$105,566,298 | \$40,613,346 | \$16,000,000 | \$152,910,800 | \$13,394,935 | \$12,311,799 | \$11,860,000 | \$5,859,401 | \$64,446,065 |   | \$ 422,962,644 |

**COUNCIL AUDITOR’S OFFICE  
RECOMMENDATIONS  
JACKSONVILLE PORT AUTHORITY  
PROPOSED BUDGET FY 2023/2024**

JPA concurs with this recommendation.

**RECOMMENDATION:**

1. At the request of JPA, attach a Revised Schedule J (Capital) to increase the Tenant Contribution amount for the Auto Processing Facility Development project by \$10,000,000 from \$104,350,000 to \$114,350,000 for a total project amount of \$130,000,000. We recommend additional changes to Schedule J to change the column title “Paygo” to “JPA Operating Funds”, correct scrivener errors, and include formatting changes for consistency purposes.

**Jacksonville Port Authority  
FY 2023/2024 PROPOSED CAPITAL BUDGET**

| Description   | STATE               | FEDERAL             | LOCAL              | TENANT CONTRIBUTION  | STATE ARPA | JPA OPERATING FUNDS | HARBOR DEEPENING REBATE | CASH RESERVE     | JPA Financing      | Amount               |
|---|---------------------|---------------------|--------------------|----------------------|------------|---------------------|-------------------------|------------------|--------------------|----------------------|
| <b>Blount Island (BIMT)</b>   |                     |                     |                    |                      |            |                     |                         |                  |                    |                      |
| Auto Processing Facility Development (Construction)   | 15,650,000          |                     |                    | 114,350,000          |            |                     |                         |                  |                    | \$130,000,000        |
| Berth 20 T-Berth Construction   | 29,785,540          |                     |                    |                      |            |                     | 10,714,460              |                  | 7,000,000          | \$47,500,000         |
| Container Terminal Upgrades   |                     | 8,951,200           |                    | 24,448,800           |            | 454,460             | 1,145,540               |                  |                    | \$35,000,000         |
| JFRD New Facility   |                     | 6,000,000           | 6,000,000          |                      |            |                     |                         |                  |                    | \$12,000,000         |
| Berth 22 Breasting Dolphin (Construction)   | 3,187,500           |                     |                    |                      |            | 1,062,500           |                         |                  |                    | \$4,250,000          |
| Intersection Improvements at WM Mills/D Rawls   | 600,000             |                     |                    |                      |            | 600,000             |                         |                  |                    | \$1,200,000          |
| Install Rail Gates at Crossings   | 500,000             |                     |                    |                      |            |                     |                         | 500,000          |                    | \$1,000,000          |
| Rehabilitate Berths 33 & 34   | 750,000             |                     |                    |                      |            |                     |                         | 250,000          |                    | \$1,000,000          |
| Construct Equipment Wash facility adjacent to Crane Watch Bldg  | 262,500             |                     |                    |                      |            | 253,099             |                         | 9,401            |                    | \$525,000            |
| Gitmo Shed Roof upgrade   | 125,000             |                     |                    |                      |            | 125,000             |                         |                  |                    | \$250,000            |
| Pond 8 Stormwater system upgrades w/ Smart Technology   |                     |                     |                    |                      |            | 250,000             |                         |                  |                    | \$250,000            |
| Berth 32 upgrade (Re-asphalt and crane rail grouting)   | 100,000             |                     |                    |                      |            | 100,000             |                         |                  |                    | \$200,000            |
| New Roll On Roll Off entrance onto Blount Island Boulevard Design                                     | 100,000             |                     |                    |                      |            | 100,000             |                         |                  |                    | \$200,000            |
| Tenant Asphalt Facility Rehab   | 100,000             |                     |                    |                      |            | 100,000             |                         |                  |                    | \$200,000            |
| Repairs to the Security Plaza   |                     |                     |                    |                      |            | 150,000             |                         |                  |                    | \$150,000            |
| Access Control HVAC Unit Replacement  |                     |                     |                    |                      |            | 125,000             |                         |                  |                    | \$125,000            |
| Stormwater Pond Outfall upgrades  |                     |                     |                    |                      |            | 125,000             |                         |                  |                    | \$125,000            |
| BIMT Maintenance Facility-Shelter   |                     |                     |                    |                      |            | 100,000             |                         |                  |                    | \$100,000            |
| Access Control BLDG Phase 1 - Remodel Downstairs  |                     |                     |                    |                      |            | 80,000              |                         |                  |                    | \$80,000             |
| Access Control BLDG roof - new membrane type roof   |                     |                     |                    |                      |            | 72,000              |                         |                  |                    | \$72,000             |
| BIMT Maintenance Facility-HVAC Upgrades (Complete System)   |                     |                     |                    |                      |            | 65,000              |                         |                  |                    | \$65,000             |
| BIMT Maintenance Facility-Repairs to Equipment Maintenance building (Roof, siding, rollup door frame) |                     |                     |                    |                      |            | 60,000              |                         |                  |                    | \$60,000             |
| Roof repairs at Tenant Main Office  |                     |                     |                    |                      |            | 55,000              |                         |                  |                    | \$55,000             |
| Container Freight Station upgrades (Additional Dolly Pads)  |                     |                     |                    |                      |            | 50,000              |                         |                  |                    | \$50,000             |
| Access Control HVAC Upgrade Control and Operating System  |                     |                     |                    |                      |            | 45,000              |                         |                  |                    | \$45,000             |
| Medium Voltage Vacuum Circuit Breaker   |                     |                     |                    |                      |            | 40,000              |                         |                  |                    | \$40,000             |
| Repair canopy from Security plaza to Access Control Center (Lower Level Roof)                         |                     |                     |                    |                      |            | 29,000              |                         |                  |                    | \$29,000             |
| BIMT Maintenance Facility-Roof replacement Maintenance office building - (Offices, break room, etc)   |                     |                     |                    |                      |            | 25,000              |                         |                  |                    | \$25,000             |
| BIMT Maintenance Facility-Insulate Facilities Maintenance Building                                    |                     |                     |                    |                      |            | 22,000              |                         |                  |                    | \$22,000             |
| Fire station roof, exterior   |                     |                     |                    |                      |            | 22,000              |                         |                  |                    | \$22,000             |
| <b>Total Blount Island</b>  | <b>\$51,160,540</b> | <b>\$14,951,200</b> | <b>\$6,000,000</b> | <b>\$138,798,800</b> | <b>\$0</b> | <b>\$4,110,059</b>  | <b>\$11,860,000</b>     | <b>\$759,401</b> | <b>\$7,000,000</b> | <b>\$234,640,000</b> |
| <b>Dames Point (DPMT)</b>   |                     |                     |                    |                      |            |                     |                         |                  |                    |                      |
| Slope Protection between Cruise Terminal and DPMT Terminal  |                     |                     |                    |                      |            |                     |                         |                  | 2,000,000          | \$2,000,000          |
| Cruise Terminal Canopy upgrades and enhancements  |                     |                     |                    |                      |            |                     |                         | 350,000          |                    | \$350,000            |
| CBP Physical Security Upgrades  |                     |                     |                    |                      |            |                     |                         | 250,000          |                    | \$250,000            |
| August Drive Road - raise elevation from Heckscher Drive to Bridge                                    |                     |                     |                    |                      |            | 150,000             |                         |                  |                    | \$150,000            |
| Berth 18 and Berth 10 Fender refurbish  |                     |                     |                    |                      |            | 50,000              |                         |                  |                    | \$50,000             |
| Berth 18 Upgrade lighting/electrical along the finger piers @ Berth 18                                |                     |                     |                    |                      |            | 22,000              |                         |                  |                    | \$22,000             |
| Repairs to the falling metal under the debark gangway @ the Cruise Terminal                           |                     |                     |                    |                      |            | 17,000              |                         |                  |                    | \$17,000             |
| <b>Total Dames Point</b>  | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b> | <b>\$239,000</b>    | <b>\$0</b>              | <b>\$600,000</b> | <b>\$2,000,000</b> | <b>\$2,839,000</b>   |

**Jacksonville Port Authority  
FY 2023/2024 PROPOSED CAPITAL BUDGET**

| Description  | STATE              | FEDERAL    | LOCAL      | TENANT CONTRIBUTION | STATE ARPA         | JPA OPERATING FUNDS | HARBOR DEEPENING REBATE | CASH RESERVE | JPA Financing       | Amount              |
|--|--------------------|------------|------------|---------------------|--------------------|---------------------|-------------------------|--------------|---------------------|---------------------|
| <b>Talleyrand (TMT)</b>  |                    |            |            |                     |                    |                     |                         |              |                     |                     |
| TMT West Property Development PH 3 (Design, permitting, construction)                                  |                    |            |            |                     | 6,053,935          |                     |                         |              | 38,946,065          | \$45,000,000        |
| Pile, Cap and Beam Rehab TMT (Cleaning, Design and Construction)                                       |                    |            |            |                     |                    | 1,500,000           |                         |              |                     | \$1,500,000         |
| Rehabilitate Under Deck Concrete (Complete construction)   | 750,000            |            |            |                     |                    | 250,000             |                         |              |                     | \$1,000,000         |
| Upgrade Fire System Water Tank serving Breakbulk Warehouses  | 250,000            |            |            |                     |                    | 250,000             |                         |              |                     | \$500,000           |
| TMT Resurface Berth 5 & 6 Asphalt replacement/resurface (2" Thickness) 1,200 ft                        | 175,000            |            |            |                     |                    | 175,000             |                         |              |                     | \$350,000           |
| Warehouse #1 Replace fire sprinkler system under west awning   | 142,500            |            |            |                     |                    | 142,500             |                         |              |                     | \$285,000           |
| Resurface (Paving) Leased Areas  | 100,000            |            |            |                     |                    | 100,000             |                         |              |                     | \$200,000           |
| Upgrade 550ft of worn out 100# to 115# gauge rail on inside lane from CSX to F&J #1                    |                    |            |            |                     |                    | 150,000             |                         |              |                     | \$150,000           |
| One Pin location for cranes (Install) (Dock marks 1500)  |                    |            |            |                     |                    | 125,000             |                         |              |                     | \$125,000           |
| Upgrade north east corner WH1 (ILA restroom)   |                    |            |            |                     |                    | 100,000             |                         |              |                     | \$100,000           |
| Upgrade 5 truck scales-PDX load cells and paint 4- Crowley interchange, 1-TMT main Gate                |                    |            |            |                     |                    | 55,000              |                         |              |                     | \$55,000            |
| TMT West Rail Spur   | 25,000             |            |            |                     |                    | 25,000              |                         |              |                     | \$50,000            |
| Warehouse #1 Upgrade 22x18 rollup doors/gear head operator ( 2 per year)                               | 25,000             |            |            |                     |                    | 25,000              |                         |              |                     | \$50,000            |
| North gate restroom install -(Infrastructure- water, sewer, electric, slab)                            |                    |            |            |                     |                    | 50,000              |                         |              |                     | \$50,000            |
| Moisture barrier install under 11th street operations building   |                    |            |            |                     |                    | 35,000              |                         |              |                     | \$35,000            |
| Upgrade fence line along Talleyrand (From main gate to SET 1400 ft)                                    |                    |            |            |                     |                    | 35,000              |                         |              |                     | \$35,000            |
| Relocate main gate lane 1-4 gate operators   |                    |            |            |                     |                    | 15,000              |                         |              |                     | \$15,000            |
| Replace old reefer row 480 volt electrical panel that feeds new eq storage building and high mast pole |                    |            |            |                     |                    | 10,000              |                         |              |                     | \$10,000            |
| <b>Total Talleyrand</b>  | <b>\$1,467,500</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>          | <b>\$6,053,935</b> | <b>\$3,042,500</b>  | <b>\$0</b>              | <b>\$0</b>   | <b>\$38,946,065</b> | <b>\$49,510,000</b> |

**Crane and Crane Projects**

|   |                     |            |            |                  |                    |            |            |            |            |                     |
|---|---------------------|------------|------------|------------------|--------------------|------------|------------|------------|------------|---------------------|
| Purchase of Two New Cranes  | 30,000,000          |            |            |                  |                    |            |            |            |            | \$30,000,000        |
| Bromma Speedloader Attachment OSR45 9'                                      |                     |            |            |                  |                    | 78,000     |            |            |            | \$78,000            |
| Full set of Bromma SSX-53 paddle flippers (1set in 24) (1set in 26)         |                     |            |            |                  |                    | 65,000     |            |            |            | \$65,000            |
| Equipment Inventory-ZPMC 100G Emergency Drive Spare (Nidec) (Inventory)     |                     |            |            | 50,000           |                    |            |            |            |            | \$50,000            |
| ZPMC Boom Cable (Inventory-TMT)   |                     |            |            |                  |                    | 40,000     |            |            |            | \$40,000            |
| Equipment Inventory-Hanjung 50 Gauge Boom Cable                             |                     |            |            |                  |                    | 40,000     |            |            |            | \$40,000            |
| Impsa #7381 load cell replacement   |                     |            |            |                  |                    | 50,000     |            |            |            | \$50,000            |
| Impsa #7382 load cell replacement   |                     |            |            |                  |                    | 50,000     |            |            |            | \$50,000            |
| Hanjung #8810 Crane Upgrades  |                     |            |            |                  |                    | 1,780,000  |            |            |            | \$1,780,000         |
| Hanjung #8811 Crane Upgrades  |                     |            |            |                  |                    | 1,555,000  |            |            |            | \$1,555,000         |
| Hanjung #8841 Crane Upgrades  |                     |            |            |                  |                    | 1,554,000  |            |            |            | \$1,554,000         |
| Hanjung #8844 Crane Upgrades  |                     |            |            |                  |                    | 1,894,000  |            |            |            | \$1,894,000         |
| ZPMC Crane #10486 Roof Coating, engine, machine room, drive room            |                     |            |            |                  |                    | 40,000     |            |            |            | \$40,000            |
| ZPMC Crane #10486 50g generator inspection, clean, dip, and brake refurbish |                     |            |            |                  |                    | 22,500     |            |            |            | \$22,500            |
| ZPMC Crane #10487 50G HVAC Upgrades 2 cranes Replace 2-20 Ton Units         |                     |            |            |                  |                    | 110,000    |            |            |            | \$110,000           |
| ZPMC Crane #10487 Roof Coating, engine, machine room, drive room            |                     |            |            |                  |                    | 40,000     |            |            |            | \$40,000            |
| ZPMC Crane #10487 50g generator inspection, clean, dip, and brake refurbish |                     |            |            |                  |                    | 22,500     |            |            |            | \$22,500            |
| ZPMC Crane #10776 HVAC upgrade/replacements                                 |                     |            |            | 25,000           |                    |            |            |            |            | \$25,000            |
| ZPMC Crane #10777 Emergency Drive   |                     |            |            | 49,000           |                    |            |            |            |            | \$49,000            |
| ZPMC Crane #10777 HVAC upgrade/replacements                                 |                     |            |            | 25,000           |                    |            |            |            |            | \$25,000            |
| ZPMC Crane #10778 Festoon Replacements                                      |                     |            |            | 420,000          |                    |            |            |            |            | \$420,000           |
| ZPMC Crane #10778 HVAC upgrade/replacements                                 |                     |            |            | 25,000           |                    |            |            |            |            | \$25,000            |
| <b>Total Crane and Crane Projects</b>                                       | <b>\$30,000,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$594,000</b> | <b>\$7,341,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$37,935,000</b> |

**Jacksonville Port Authority  
FY 2023/2024 PROPOSED CAPITAL BUDGET**

| Description   | STATE                | FEDERAL             | LOCAL               | TENANT CONTRIBUTION  | STATE ARPA          | JPA OPERATING FUNDS | HARBOR DEEPENING REBATE | CASH RESERVE       | JPA Financing       | Amount               |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|-------------------------|--------------------|---------------------|----------------------|
| <b>Miscellaneous Projects</b>   |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| PIDP Grant (Exemplifying Potential to Reduce Emissions with Sustainable Solutions (EXPRESS) Project |                      | 23,518,000          |                     | 23,518,000           |                     |                     |                         |                    |                     | \$47,036,000         |
| Power Lines Project   | 22,500,000           |                     | 10,000,000          |                      |                     |                     |                         |                    | 12,500,000          | \$45,000,000         |
| Land Acquisition  |                      |                     |                     |                      |                     |                     |                         |                    | 4,000,000           | \$4,000,000          |
| Harbor Deepening Monitoring Fees Annually until 2033  |                      |                     |                     |                      |                     |                     |                         | 2,500,000          |                     | \$2,500,000          |
| Port Security Grant Program Round 21 Security Grant   |                      | 1,199,146           |                     |                      |                     | 399,716             |                         |                    |                     | \$1,598,862          |
| Upland Dredge Material Mgmt Area-Bartram Island-"C"-Construction                                    |                      | 0                   |                     |                      |                     |                     |                         | 1,500,000          |                     | \$1,500,000          |
| Port Security Grant Program Round 22 Security Grant   |                      | 832,500             |                     |                      |                     | 277,500             |                         |                    |                     | \$1,110,000          |
| Bartram Island DMMA Cell B2 Capacity Creation   |                      |                     |                     |                      |                     |                     |                         | 500,000            |                     | \$500,000            |
| PCOB Renovations  |                      |                     |                     |                      |                     | 956,438             |                         |                    |                     | \$956,438            |
| FSTED Rd 23 Security Grant  | 142,500              |                     |                     |                      |                     | 47,500              |                         |                    |                     | \$190,000            |
| Port Security Grant Program Round 23 Security Grant   |                      | 112,500             |                     |                      |                     | 37,500              |                         |                    |                     | \$150,000            |
| FSTED Rd 20 - Motorized Cruise Terminal Access Control Gates / Gate arms                            | 100,590              |                     |                     |                      |                     | 33,530              |                         |                    |                     | \$134,120            |
| FSTED Rd 22 Security Grant  | 90,000               |                     |                     |                      |                     | 30,000              |                         |                    |                     | \$120,000            |
| Strategic Master Plan Update  |                      |                     |                     |                      |                     | 100,000             |                         |                    |                     | \$100,000            |
| FSTED Rd 24 Security Grant  | 75,000               |                     |                     |                      |                     | 25,000              |                         |                    |                     | \$100,000            |
| Changes to RPM Sensors and Configurations at BIMT and TMT Main gates                                |                      |                     |                     |                      |                     | 50,000              |                         |                    |                     | \$50,000             |
| SOC-Equipment Cover - Boats for Public Safety & Lawn Mower / Tracker for BIMT Facilities            |                      |                     |                     |                      |                     | 50,000              |                         |                    |                     | \$50,000             |
| FSTED Rd 19 Security Grant- Add Fixed TWIC Bio-Metric Readers to Cruise Terminal                    | 30,168               |                     |                     |                      |                     | 10,056              |                         |                    |                     | \$40,224             |
| Portwide signage upgrade  |                      |                     |                     |                      |                     | 25,000              |                         |                    |                     | \$25,000             |
| SOC-Storm Drain Repairs from building   |                      |                     |                     |                      |                     | 25,000              |                         |                    |                     | \$25,000             |
| <b>Total Miscellaneous</b>  | <b>\$22,938,258</b>  | <b>\$25,662,146</b> | <b>\$10,000,000</b> | <b>\$23,518,000</b>  | <b>\$0</b>          | <b>\$2,067,240</b>  | <b>\$0</b>              | <b>\$4,500,000</b> | <b>\$16,500,000</b> | <b>\$105,185,644</b> |
| <b>OTHER CAPITAL</b>  |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| <b><u>BLOUNT ISLAND</u></b>   |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| Highbay service hoist replacement (10 ton) (Replacement-Life Cycle)                                 |                      |                     |                     |                      |                     | 150,000             |                         |                    |                     | \$150,000            |
| Railroad track & ties upgrades  |                      |                     |                     |                      |                     | 30,000              |                         |                    |                     | \$30,000             |
| BIMT Fender refurbish   |                      |                     |                     |                      |                     | 35,000              |                         |                    |                     | \$35,000             |
| BIMT Gate Operator Replacements ( 1 per year through 2027)  |                      |                     |                     |                      |                     | 13,500              |                         |                    |                     | \$13,500             |
| Public Safety Boat Dock Upgrades - Decking / Ramps / Hand Rails / Electrical                        |                      |                     |                     |                      |                     | 35,000              |                         |                    |                     | \$35,000             |
| Access Control Center Command Central Facility Upgrades - (Security Booth)                          |                      |                     |                     |                      |                     | 20,000              |                         |                    |                     | \$20,000             |
| <b><u>Talleyrand</u></b>  |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| 45k Forklift (Replacement-Life Cycle)   |                      |                     |                     |                      |                     | 425,000             |                         |                    |                     | \$425,000            |
| 12K LP Forklift Doosan (Replacement-Life Cycle)   |                      |                     |                     |                      |                     | 75,000              |                         |                    |                     | \$75,000             |
| Scissor lift 26 ft and a tilt trailer for transport   |                      |                     |                     |                      |                     | 35,000              |                         |                    |                     | \$35,000             |
| Asphalt roller - TMT  |                      |                     |                     |                      |                     | 25,000              |                         |                    |                     | \$25,000             |
| Gator ATV   |                      |                     |                     |                      |                     | 20,000              |                         |                    |                     | \$20,000             |
| Brush hog mower   |                      |                     |                     |                      |                     | 9,000               |                         |                    |                     | \$9,000              |
| Finishing mower (7-8 foot wide)   |                      |                     |                     |                      |                     | 9,000               |                         |                    |                     | \$9,000              |
| <b><u>DAMES POINT MARINE TERMINAL</u></b>   |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| Cruise Terminal HVAC Embark (units, ducts, controls, etc) (QTY 2)                                   |                      |                     |                     |                      |                     | 150,000             |                         |                    |                     | \$150,000            |
| <b><u>PCOB</u></b>  |                      |                     |                     |                      |                     |                     |                         |                    |                     |                      |
| Vehicle Purchases for all Terminals   |                      |                     |                     |                      |                     | 700,000             |                         |                    |                     | \$700,000            |
| Fuel System Upgrade - Replace fuel master (TMT and BIMT) - Equipment, Software, Service             |                      |                     |                     |                      |                     | 305,000             |                         |                    |                     | \$305,000            |
| PCOB Cooling Tower  |                      |                     |                     |                      |                     | 185,000             |                         |                    |                     | \$185,000            |
| Maximo Barcoding  |                      |                     |                     |                      |                     | 180,000             |                         |                    |                     | \$180,000            |
| Implement GIS Phase 1   |                      |                     |                     |                      |                     | 150,000             |                         |                    |                     | \$150,000            |
| IT Hardware/Software Upgrades   |                      |                     |                     |                      |                     | 84,000              |                         |                    |                     | \$84,000             |
| Crane Operating Technology Switch Upgrade (All cranes and one spare) - equipment purchase           |                      |                     |                     |                      |                     | 60,000              |                         |                    |                     | \$60,000             |
| Rockwell Software Upgrades  |                      |                     |                     |                      |                     | 50,000              |                         |                    |                     | \$50,000             |
| PCOB 3rd Floor top-of-rack switch upgrade and 2nd floor IT Equipment move                           |                      |                     |                     |                      |                     | 45,000              |                         |                    |                     | \$45,000             |
| SOC Report Writing Software   |                      |                     |                     |                      |                     | 40,000              |                         |                    |                     | \$40,000             |
| PortControl Enhancements (Kleinport)  |                      |                     |                     |                      |                     | 12,500              |                         |                    |                     | \$12,500             |
| Maximo Enhancement Projects   |                      |                     |                     |                      |                     | 10,000              |                         |                    |                     | \$10,000             |
| <b>Total Other Capital</b>  | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>           | <b>\$0</b>          | <b>\$2,853,000</b>  | <b>\$0</b>              | <b>\$0</b>         | <b>\$0</b>          | <b>\$2,853,000</b>   |
| <b>Total Capital Projects</b>   | <b>\$105,566,298</b> | <b>\$40,613,346</b> | <b>\$16,000,000</b> | <b>\$162,910,800</b> | <b>\$13,394,935</b> | <b>\$12,311,799</b> | <b>\$11,860,000</b>     | <b>\$5,859,401</b> | <b>\$64,446,065</b> | <b>\$432,962,644</b> |

**JACKSONVILLE AVIATION AUTHORITY  
COMPARISON OF BUDGETS  
ORIGINAL BUDGET FY 2022/2023 VERSUS PROPOSED BUDGET FY 2023/2024**

|                       | <u>Operating &amp;<br/>Non Operating</u> | <u>Debt<br/>Service</u> | <u>Capital<br/>Outlay</u> | <u>Fund Transfers<br/>Out</u> | <u>Total</u>   |
|-----------------------|--|-------------------------|---------------------------|-------------------------------|----------------|
| FY 2022/2023 Original | \$72,568,212                             | \$13,860,801            | \$372,999,000             | \$41,438,531                  | \$500,866,544  |
| FY 2023/2024 Proposed | \$81,759,141                             | \$41,261,607            | \$128,171,200             | \$28,578,465                  | \$279,770,413  |
| \$ Change             | \$9,190,929                              | \$27,400,806            | -\$244,827,800            | -\$12,860,066                 | -\$221,096,131 |
| % Change              | 12.67%                                   | 197.69%                 | -65.64%                   | -31.03%                       | -44.14%        |
|                       |  | <u>FY 2022/23</u>       | <u>FY 2023/24</u>         | <u>Change</u>                 |                |
| Full-time Positions   |  | 296                     | 306                       | 10                            |                |
| Part-time Hours       |  | 3,400                   | 5,220                     | 1,820                         |                |

**JACKSONVILLE AVIATION AUTHORITY**  
**ANALYSIS OF THE FY 2023/2024 PROPOSED BUDGET**

|   | <b>2022/23<br/>Original<br/>Budget</b> | <b>7 Months<br/>Actuals<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>2023/24 Proposed Budget<br/>over 2022/23 Original</b> |                 |
|---|--|--|---|--|--|-----------------|
|   |  |  |   |  | <b>\$ Change</b>   | <b>% Change</b> |
| <b>OPERATING REVENUES</b>   |  |  |   |  |  |                 |
| Concessions   | \$20,993,581                           | \$12,969,972                               | \$22,234,238                                  | \$23,719,832                           | \$2,726,251  | 12.99%          |
| Fees & Charges  | 22,477,883                             | 12,755,834                                 | 21,867,144                                    | 25,004,466                             | 2,526,583  | 11.24%          |
| Space & Facility Rentals  | 32,820,031                             | 17,696,818                                 | 30,337,402                                    | 46,179,822                             | 13,359,791   | 40.71%          |
| Parking   | 25,884,854                             | 18,941,421                                 | 32,471,007                                    | 31,900,084                             | 6,015,230  | 23.24%          |
| Sale of Utilities   | 1,672,206                              | 1,120,201                                  | 1,920,345                                     | 1,891,464                              | 219,258  | 13.11%          |
| Other Miscellaneous Operating Revenue   | 203,436                                | 337,493                                    | 578,559                                       | 337,129                                | 133,693  | 65.72%          |
| <b>TOTAL OPERATING REVENUES</b>   | <b>\$104,051,991</b>                   | <b>\$63,821,739</b>                        | <b>\$109,408,695</b>                          | <b>\$129,032,797</b>                   | <b>\$24,980,806</b>                                      | <b>24.01%</b>   |
| <b>OPERATING EXPENDITURES</b>   |  |  |   |  |  |                 |
| Salaries  | \$22,620,572                           | \$13,091,074                               | \$22,441,841                                  | \$24,427,117                           | \$1,806,545  | 7.99%           |
| Benefits  | 9,483,336                              | 5,724,010                                  | 9,812,589                                     | 10,166,824                             | 683,488  | 7.21%           |
| Services & Supplies   | 18,377,498                             | 11,117,656                                 | 19,058,839                                    | 20,697,971                             | 2,320,473  | 12.63%          |
| Repairs & Maintenance   | 10,102,167                             | 4,131,665                                  | 7,082,854                                     | 11,451,913                             | 1,349,746  | 13.36%          |
| Promotion, Advertising and Dues   | 925,081                                | 445,420                                    | 763,577                                       | 1,042,920                              | 117,839  | 12.74%          |
| Registrations & Travel  | 599,826                                | 256,044                                    | 438,933                                       | 707,716                                | 107,890  | 17.99%          |
| Insurance Expense   | 1,977,455                              | 1,267,164                                  | 2,172,281                                     | 3,184,277                              | 1,206,822  | 61.03%          |
| Cost of Goods for Sale  | 963,250                                | 499,895                                    | 856,963                                       | 989,000                                | 25,750   | 2.67%           |
| Utilities, Taxes & Gov't Fees   | 4,678,822                              | 3,122,761                                  | 5,353,305                                     | 5,901,803                              | 1,222,981  | 26.14%          |
| Operating Contingency   | 2,500,000                              | 0  | 0   | 3,000,000                              | 500,000  | 20.00%          |
| <b>TOTAL OPERATING EXPENDITURES</b>   | <b>\$72,228,007</b>                    | <b>\$39,655,689</b>                        | <b>\$67,981,182</b>                           | <b>\$81,569,541</b>                    | <b>\$9,341,534</b>                                       | <b>12.93%</b>   |
| <b>INCOME FROM OPERATIONS</b>   | <b>\$31,823,984</b>                    | <b>\$24,166,050</b>                        | <b>\$41,427,513</b>                           | <b>\$47,463,256</b>                    | <b>\$15,639,272</b>                                      | <b>49.14%</b>   |
| <b>NON-OPERATING REVENUES/(EXPENSES)</b>  |  |  |   |  |  |                 |
| Passenger Facility Charge Revenue (PFC)   | \$12,666,208                           | \$8,084,541                                | \$13,859,213                                  | \$15,300,175                           | \$2,633,967  | 20.80%          |
| Customer Facility Charge Revenue (CFC)  | 0                                      | 0  | 0   | 7,000,000                              | 7,000,000  | 0.00%           |
| Investment Income   | 1,500,000                              | 6,575,558                                  | 11,272,385                                    | 6,349,684                              | 4,849,684  | 323.31%         |
| Other Revenue   | 9,649,345                              | 6,292,522                                  | 6,500,000                                     | 2,891,732                              | -6,757,613   | -70.03%         |
| Debt Service  | -13,860,801                            | -4,752,160                                 | -5,597,160                                    | -41,261,607                            | -27,400,806  | 197.69%         |
| Other Expense   | -340,205                               | 16,489                                     | -225,558                                      | -189,600                               | 150,605  | -44.27%         |
| <b>NET INCOME (LOSS) BEFORE OPERATING CAPITAL OUTLAY,<br/>AND RETAINED EARNINGS</b> | <b>\$41,438,531</b>                    | <b>\$40,383,000</b>                        | <b>\$67,236,393</b>                           | <b>\$37,553,640</b>                    | <b>-\$3,884,891</b>                                      | <b>-9.38%</b>   |
| Operating Capital Outlay  | -\$72,893,188                          | -\$5,516,707                               | -\$9,457,212                                  | -\$86,521,200                          | -\$13,628,012  | 18.70%          |
| Retained Earnings   | 31,454,657                             | 0  | 0   | 48,967,560                             | 17,512,903   | 55.68%          |
| <b>SURPLUS/(DEFICIT)</b>  | <b>\$0</b>                             | <b>\$34,866,293</b>                        | <b>\$57,779,181</b>                           | <b>\$0</b>                             | <b>\$0</b>   | <b>N/A</b>      |
| Fulltime Positions  | 296                                    | 282  | 265   | 306                                    | 10   | 3.38%           |
| Temporary Employee Hours  | 3,400                                  | 425  | 850   | 5,220                                  | 1,820  | 53.53%          |

**JACKSONVILLE AVIATION AUTHORITY**  
**ORIGINAL BUDGET FY 2022/2023 VERSUS PROPOSED BUDGET FY 2023/2024**

| <b>REVENUE OVERVIEW</b>  | <b>\$ Change</b>    | <b>% Change</b> |
|--|---------------------|-----------------|
| <p><b>Concessions</b></p> <p>The increase is primarily due to increases in rental car revenues (on &amp; off Airport) of \$3,759,779 due to a new rental car agreement which includes increases in base rent and higher demand expected for rental car services due to projected increases in passenger traffic. The increase is partially offset by decreases of \$681,750 in food &amp; beverage revenues and \$263,500 in retail revenues due to construction of Concourse B which will require removing the food court during construction.</p>  | <b>\$2,726,251</b>  | <b>12.99%</b>   |
| <p><b>Fees &amp; Charges</b></p> <p>The increase is due to increases of \$1,038,101 in landing fees - signatory, \$526,324 in operating permits for "under the wing" vendors, \$247,455 in landing fees - air cargo, \$58,148 in landing fees - non-signatory (all due to projected increases in flights and passenger traffic), and a \$415,038 increase for Cecil Airport's common maintenance area fee due to the addition of new hangars such as Boeing and ManTech Advance Services.</p>  | <b>\$2,526,583</b>  | <b>11.24%</b>   |
| <p><b>Space &amp; Facility Rentals</b></p> <p>The increase is primarily due to increases of \$5,841,277 in Cecil Airport hangar space rental due to the addition of new hangars and increased rental rates, \$4,694,496 in space rental and \$1,993,990 in joint use space rental for signatory and non-signatory airlines at Jacksonville International Airport (JIA) due to increased rates for maintenance driven by projected increases in passenger traffic. Additional items that make up the increase are increases of \$560,767 in rental car return parking space and facility rentals charges due to projected increased passenger traffic, \$528,148 in aviation related ground rentals at Cecil Airport, and \$378,142 in non-aviation ground rentals at JIA. The increase is partially offset by an increase of \$985,863 in incentive discounts (a contra revenue which reduces rental charges), based on projected new non-stop routes that will be added by signatory airlines in FY 2023/24 which meet the requirements that trigger the incentive.</p> | <b>\$13,359,791</b> | <b>40.71%</b>   |
| <p><b>Parking</b></p> <p>The projected increase is due to anticipated increase in passenger volume and the full year impact of rate increases that took effect November 1, 2022. The increase is slightly offset by a decrease of \$755,750 in daily surface lot parking revenue due to the construction of a new parking garage. There are no parking rate increases included in the FY 2023/24 budget.</p>   | <b>\$6,015,230</b>  | <b>23.24%</b>   |

**JACKSONVILLE AVIATION AUTHORITY  
ORIGINAL BUDGET FY 2022/2023 VERSUS PROPOSED BUDGET FY 2023/2024**

| <b>EXPENDITURE OVERVIEW</b>   | <b>\$ Change</b>   | <b>% Change</b> |
|---|--------------------|-----------------|
| <p><b>Salaries</b></p> <p>The increase is due to increases of \$949,149 for promotions, salary adjustments during FY 2022/23, and a 4% wage increase, \$578,415 for 10 new funded positions for IT, business development, Cecil Airport facilities administration, building and field maintenance, custodial services, a police lieutenant, and airport operations, and \$148,552 for Overtime and Double-Time pay.</p>   | <b>\$1,806,545</b> | <b>7.99%</b>    |
| <p><b>Benefits</b></p> <p>The increase is due to an increase of \$357,076 in hospitalization insurance costs due to the addition of 10 funded positions and industry wide increases, \$282,881 increase in employer pension costs due to increased contribution rates for the Florida Retirement System (FRS), and \$105,710 in payroll taxes due to the additional 10 funded positions and the 4% wage increase.</p>   | <b>\$683,488</b>   | <b>7.21%</b>    |
| <p><b>Services &amp; Supplies</b></p> <p>The increase is mostly due to an increase of \$1,441,328 in contractual services which is comprised of increases of \$649,312 in ground transportation for management and shuttle fees due to projections for increased passenger traffic, \$432,000 in the Aircraft Rescue and Fire Fighting (ARFF) services contract due to a contractual Consumer Price Index (CPI) increase, and \$129,049 for IT service contracts for additional upgrades and service subscriptions. Additional increases of \$344,251 in operating supplies of which \$295,000 is for airport operations due to IT equipment refresh for the federal inspection station (FIS), \$239,624 for gas, oil &amp; grease due projected increases in costs, and \$102,150 for operating equipment to refresh Motorola radios, to expand mobile device connectivity, and for expansion of the badging office training room.</p> | <b>\$2,320,473</b> | <b>12.63%</b>   |

**JACKSONVILLE AVIATION AUTHORITY  
ORIGINAL BUDGET FY 2022/2023 VERSUS PROPOSED BUDGET FY 2023/2024**

| <b>EXPENDITURE OVERVIEW</b>   | <b>\$ Change</b>   | <b>% Change</b> |
|---|--------------------|-----------------|
| <p><b>Repairs &amp; Maintenance</b></p> <p>The increase is mainly due to increases of \$483,221 for projects at Cecil Airport for removing the old air traffic control tower and airfield marking maintenance, \$303,130 in building maintenance for various items such as a lighting control system replacement, baggage make up Heating Ventilation Unit (HVU) Phase 2 of 3, passenger loading bridges repairs/refurbishment/maintenance, roof repairs, and elevator and escalator repairs and maintenance, \$260,000 for ARFF primarily to replace the firefighting foam with a product that is safer (fluorine free) , \$141,000 in planning &amp; engineering related to projects at the various facilities, \$110,000 for the Handling Baggage System (HBS). The increase is partially offset by a projected decrease of \$204,188 in expenses at the Herlong Recreational Airport due to lower costs for projects in FY 2023/24.</p> | <b>\$1,349,746</b> | <b>13.36%</b>   |
| <p><b>Insurance Expense</b></p> <p>The increase is mostly due to an increase of \$1,116,602 in property and casualty insurance premiums based on industry wide increases.</p>   | <b>\$1,206,822</b> | <b>61.03%</b>   |
| <p><b>Utilities, Taxes &amp; Gov't Fees</b></p> <p>The increase is due to an increase of \$1,230,237 in costs for electricity due to projected increases in passenger activity and rate restructuring by JEA in FY 2022/23.</p>   | <b>\$1,222,981</b> | <b>26.14%</b>   |
| <p><b>Operating Contingency</b></p> <p>JAA has increased the Operating Contingency due to increased passenger activity and the number of ongoing projects at the airport. These funds will be used to cover any unforeseen costs during FY 2023/24.</p>   | <b>\$500,000</b>   | <b>20.00%</b>   |

**JACKSONVILLE AVIATION AUTHORITY**  
**ORIGINAL BUDGET FY 2022/2023 VERSUS PROPOSED BUDGET FY 2023/2024**

| <b>NON-OPERATING REVENUE (EXPENSE) OVERVIEW</b>   | <b>\$ Change</b>    | <b>% Change</b> |
|---|---------------------|-----------------|
| <p><b>Passenger Facility Charge Revenue (PFC)</b><br/>                     The increase is due to projections for increased passenger traffic in FY 2023/24 generating increased PFC revenue.</p>   | <b>\$2,633,967</b>  | <b>20.80%</b>   |
| <p><b>Customer Facility Charge Revenue (CFC)</b><br/>                     The increase is due to revenue from a new fee on rental car contracts and projections for increased rental car activity. The CFC is imposed by an airport operator on each rental car agreement on a daily basis. The fee will be assessed and collected by the rental car companies and then passed through to JAA. The CFC fee will be used to pay a portion of the cost for a new parking facility, costs for roadways, operation &amp; maintenance costs, and other fees associated with rental car activity and space used at the airport. The fee is projected to be \$4 per transaction day during FY 2023/24.</p> | <b>\$7,000,000</b>  | <b>N/A</b>      |
| <p><b>Investment Income</b><br/>                     The increase is primarily due to projections for higher interest rates during FY 2023/24. JAA is projected to generate a 3.7% interest rate on the average of cash balances.</p>   | <b>\$4,849,684</b>  | <b>323.31%</b>  |
| <p><b>Other Revenue</b><br/>                     The decrease is due to decreases of \$6,363,928 in American Rescue Plan Act grants in FY 2023/24, \$211,685 in timber sales, and \$202,000 in Federal K-9 operations contributions due to expiration of JAA's entitlement to the contributions.</p>  | <b>-\$6,757,613</b> | <b>-70.03%</b>  |
| <p><b>Debt Service</b><br/>                     The increase is primarily due to a new \$200 million line of credit (LOC) with Truist Bank that is being used for the interim financing of Concourse B.</p>   | <b>\$27,400,806</b> | <b>197.69%</b>  |

**JACKSONVILLE AVIATION AUTHORITY  
ANALYSIS OF PROPOSED 2023/2024 CAPITAL BUDGET**

|  | <b>2022/2023<br/>Original<br/>Budget</b> | <b>2023/2024<br/>Proposed<br/>Budget</b> | <b>2023/24 Proposed Budget<br/>over 2022/23 Original</b> |                 |
|--|--|--|--|-----------------|
|  |  |  | <b>\$ Change</b>   | <b>% Change</b> |
| <b>Capital Funds</b>                                     |  |  |  |                 |
| <b>Federal Contributions</b>                             | \$61,125,108                             | \$1,525,000                              | -\$59,600,108  | -97.51%         |
| <b>State Contributions</b>                               | 47,248,312                               | 6,800,000                                | -40,448,312  | -85.61%         |
| <b>Tenant/Other Contributions</b>                        | 20,600,000                               | 3,000,000                                | -17,600,000  | -85.44%         |
| <b>PFC</b>   | 171,132,392                              | 6,325,000                                | -164,807,392   | -96.30%         |
| <b>CFC</b>   |  | 24,000,000                               | 24,000,000   | 0.00%           |
| <b>Operating Capital Outlay (Net income CY OPS + RE)</b> | \$72,893,188                             | \$86,521,200                             | \$13,628,012   | 18.70%          |
| <b>Total Capital Funds</b>                               | <u>\$372,999,000</u>                     | <u>\$128,171,200</u>                     | <u>-\$244,827,800</u>                                    | <u>-65.64%</u>  |
| <b>Capital Projects</b>                                  |  |  |  |                 |
| <b>Jacksonville International Airport</b>                | \$349,478,000                            | \$110,510,200                            | -\$238,967,800   | -68.38%         |
| <b>Cecil Airport</b>                                     | 3,225,000                                | 15,818,000                               | 12,593,000   | 390.48%         |
| <b>Cecil Spaceport</b>                                   | 16,175,000                               | 200,000                                  | -15,975,000  | -98.76%         |
| <b>Jax Ex at Craig Airport</b>                           | 4,000,000                                | 1,030,000                                | -2,970,000   | -74.25%         |
| <b>Herlong Airport</b>                                   | \$121,000                                | \$613,000                                | \$492,000  | 406.61%         |
| <b>Total Capital Projects</b>                            | <u>\$372,999,000</u>                     | <u>\$128,171,200</u>                     | <u>-\$244,827,800</u>                                    | <u>-65.64%</u>  |
| <b>Surplus (Deficit)</b>                                 | <u>\$0</u>                               | <u>\$0</u>                               | <u>\$0</u>   |                 |

**JACKSONVILLE AVIATION AUTHORITY**  
**Analysis of FY 2023/24 Proposed Capital Budget**

| <b>Capital Funding by Source</b>   | <b>\$ Change</b>      | <b>% Change</b> |
|--|-----------------------|-----------------|
| <p><b>Federal Contributions</b></p> <p>The decrease is primarily due to funding \$45,000,000 for the Concourse B Program, \$12,367,608 for airfield wetland mitigation, and \$3,600,00 for airfield drainage and mitigation at Jacksonville Executive at Craig Airport with Federal Grants that was funded in FY 2022/23.</p>  | <b>-\$59,600,108</b>  | <b>-97.51%</b>  |
| <p><b>State Contributions</b></p> <p>The decrease is due to funding \$40,748,312 for the Concourse B Program, \$2,500,000 for Air Cargo Ramp 3 expansion at JIA, and \$4,000,000 for eastside roadway improvements at Cecil Spaceport with FDOT grants that was funded in FY 2022/23. The decrease is partially offset by FDOT grant funding for FY 2023/24 of \$6,000,000 for Taxiway A construction at Cecil Airport and \$800,000 for Airfield Lighting &amp; Signage at JAXEx.</p> | <b>-\$40,448,312</b>  | <b>-85.61%</b>  |
| <p><b>Tenant/Other Contributions</b></p> <p>The \$3,000,000 will fund a portion of the Taxiway A construction at Cecil Airport.</p>  | <b>-\$17,600,000</b>  | <b>-85.44%</b>  |
| <p><b>Passenger Facility Charge (PFC)</b></p> <p>The decrease is primarily due to funding \$163,950,000 of costs for the Concourse B Program in FY 2022/23.</p>  | <b>-\$164,807,392</b> | <b>-96.30%</b>  |
| <p><b>Customer Facility Charge (CFC)</b></p> <p>The increase is due to a new parking garage and surface lot parking expansion projects that will be funded in part by the customer facility charge, which is a new revenue source for capital project funding in FY 2023/24.</p>   | <b>\$24,000,000</b>   | <b>N/A</b>      |
| <p><b>Operating Capital Outlay (JAA)</b></p> <p>The increase is primarily due to funding \$70,000,000 for a new parking garage.</p>  | <b>\$13,628,012</b>   | <b>18.70%</b>   |

**JACKSONVILLE AVIATION AUTHORITY  
JACKSONVILLE, FLORIDA  
FY 2023/2024 BUDGET**

|  |                      |
|--|----------------------|
| <b>OPERATING REVENUES</b>  |                      |
| Concessions  | \$23,719,832         |
| Fees & Charges   | 25,004,466           |
| Space & Facility Rentals   | 46,179,822           |
| Parking  | 31,900,084           |
| Sale of Utilities  | 1,891,464            |
| Other Miscellaneous Operating Revenue  | 337,129              |
| <b>TOTAL OPERATING REVENUES</b>  | <u>\$129,032,797</u> |
| <b>OPERATING EXPENDITURES</b>  |                      |
| Salaries   | \$24,427,117         |
| Benefits   | 10,166,824           |
| Services and Supplies  | 20,697,971           |
| Repairs & Maintenance  | 11,451,913           |
| Promotion, Advertising and Dues  | 1,042,920            |
| Registrations & Travel   | 707,716              |
| Insurance Expense  | 3,184,277            |
| Cost of Goods for Sale   | 989,000              |
| Utilities, Taxes & Gov't Fees  | 5,901,803            |
| Operating Contingency  | 3,000,000            |
| <b>TOTAL OPERATING EXPENDITURES</b>  | <u>\$81,569,541</u>  |
| <b>OPERATING INCOME</b>  | <u>\$47,463,256</u>  |
| <b>NON-OPERATING REVENUES</b>  |                      |
| Passenger Facility Charge Revenue (PFC)  | \$15,300,175         |
| Customer Facility Charge Revenue (CFC)   | 7,000,000            |
| Investment Income  | 6,349,684            |
| Other Revenues   | 2,891,732            |
| <b>TOTAL NON-OPERATING REVENUES</b>  | <u>\$31,541,591</u>  |
| <b>NON-OPERATING EXPENDITURES</b>  |                      |
| Debt Service   | \$41,261,607         |
| Other Expenditures   | 189,600              |
| <b>TOTAL NON-OPERATING EXPENDITURES</b>  | <u>\$41,451,207</u>  |
| <b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND<br/>RETAINED EARNINGS</b> | <u>\$37,553,640</u>  |
| Operating Capital Outlay   | -\$86,521,200        |
| Retained Earnings  | \$48,967,560         |
| <b>SURPLUS/(DEFICIT)</b>   | <u>\$0</u>           |
| <b>TOTAL REVENUES</b>  | <u>\$209,541,948</u> |
| <b>TOTAL APPROPRIATIONS</b>  | <u>\$209,541,948</u> |
| <b>FULLTIME POSITIONS</b>  | <u>306</u>           |
| <b>TEMPORARY EMPLOYEE HOURS</b>  | <u>5,220</u>         |

**JACKSONVILLE AVIATION AUTHORITY  
 JACKSONVILLE, FLORIDA  
 FY 2023/2024 BUDGET  
 CAPITAL**

**REVENUES**

|   |                      |
|---|----------------------|
| Federal Contributions                             | \$1,525,000          |
| State Contributions                               | 6,800,000            |
| Tenant/Other Contributions                        | 3,000,000            |
| PFC   | 6,325,000            |
| CFC   | 24,000,000           |
| Operating Capital Outlay (Net income CY OPS + RE) | 86,521,200           |
| <b>Total Revenues</b>                             | <b>\$128,171,200</b> |

**APPROPRIATIONS AND RESERVES**

**CAPITAL PROJECTS**

|                                    |                      |
|------------------------------------|----------------------|
| Jacksonville International Airport | \$110,510,200        |
| Cecil Airport                      | 15,818,000           |
| Cecil Spaceport                    | 200,000              |
| Craig Airport                      | 1,030,000            |
| Herlong Airport                    | 613,000              |
| <b>Total Appropriations</b>        | <b>\$128,171,200</b> |

|  |                      |
|--|----------------------|
| <b>TOTAL APPROPRIATIONS AND RESERVES</b> | <b>\$128,171,200</b> |
|--|----------------------|

SCHEDULE H

**Council Auditor's Office  
Recommendations  
Jacksonville Aviation Authority  
Proposed FY 2023/24 Budget**

JAA concurs with all recommendations

**RECOMMENDATIONS:**

1. JAA has requested an increase to the Customer Facility Charge Revenue by \$1,100,000 based on updated projections for FY 2023/24. This increase in revenue will reduce the amount needed from Retained Earnings to \$47,867,560. We recommend that a Revised Schedule G be attached to the Budget Ordinance to reflect the requested change.
  
2. We recommend that a Revised Schedule H be attached to the Budget Ordinance, which offers more line item detail of FY 2023/24 capital projects.

**JACKSONVILLE AVIATION AUTHORITY  
JACKSONVILLE, FLORIDA  
FY 2023/2024 BUDGET**

|  |                      |
|--|----------------------|
| <b>OPERATING REVENUES</b>  |                      |
| Concessions  | \$23,719,832         |
| Fees & Charges   | 25,004,466           |
| Space & Facility Rentals   | 46,179,822           |
| Parking  | 31,900,084           |
| Sale of Utilities  | 1,891,464            |
| Other Miscellaneous Operating Revenue  | 337,129              |
| <b>TOTAL OPERATING REVENUES</b>  | <b>\$129,032,797</b> |
| <b>OPERATING EXPENDITURES</b>  |                      |
| Salaries   | \$24,427,117         |
| Benefits   | 10,166,824           |
| Services and Supplies  | 20,697,971           |
| Repairs & Maintenance  | 11,451,913           |
| Promotion, Advertising and Dues  | 1,042,920            |
| Registrations & Travel   | 707,716              |
| Insurance Expense  | 3,184,277            |
| Cost of Goods for Sale   | 989,000              |
| Utilities, Taxes & Gov't Fees  | 5,901,803            |
| Operating Contingency  | 3,000,000            |
| <b>TOTAL OPERATING EXPENDITURES</b>  | <b>\$81,569,541</b>  |
| <b>OPERATING INCOME</b>  | <b>\$47,463,256</b>  |
| <b>NON-OPERATING REVENUES</b>  |                      |
| Passenger Facility Charge Revenue (PFC)  | \$15,300,175         |
| Customer Facility Charge Revenue (CFC)   | 8,100,000            |
| Investment Income  | 6,349,684            |
| Other Revenues   | 2,891,732            |
| <b>TOTAL NON-OPERATING REVENUES</b>  | <b>\$32,641,591</b>  |
| <b>NON-OPERATING EXPENDITURES</b>  |                      |
| Debt Service   | \$41,261,607         |
| Other Expenditures   | 189,600              |
| <b>TOTAL NON-OPERATING EXPENDITURES</b>  | <b>\$41,451,207</b>  |
| <b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND<br/>RETAINED EARNINGS</b> | <b>\$38,653,640</b>  |
| Operating Capital Outlay   | -\$86,521,200        |
| Retained Earnings  | \$47,867,560         |
| <b>SURPLUS/(DEFICIT)</b>   | <b>\$0</b>           |
| <b>TOTAL REVENUES</b>  | <b>\$209,541,948</b> |
| <b>TOTAL APPROPRIATIONS</b>  | <b>\$209,541,948</b> |
| <b>FULLTIME POSITIONS</b>  | <b>306</b>           |
| <b>TEMPORARY EMPLOYEE HOURS</b>  | <b>5,220</b>         |

**JACKSONVILLE AVIATION AUTHORITY  
CAPITAL BUDGET  
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2024**

**FUNDING SOURCES**

| Airport                       | Description   | JAA                 | PFC                | FAA<br>GRANTS      | FDOT<br>GRANTS     | Other              | CFC                 | Budget 2024<br>Total Capital<br>Commitments |
|-------------------------------|---|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---|
| <b>Jacksonville</b>           | Parking Garage (Total project: \$100,000,000)                     | \$70,000,000        |                    |                    |                    |                    | \$20,000,000        | \$90,000,000                                |
| <b>International</b>          | Beacon Relocation (Total project: \$300,000)                      | 200,000             |                    |                    |                    |                    |                     | 200,000                                     |
|                               | GA FIS Facility (Total project: \$9,250,000)                      |                     | 5,000,000          |                    |                    |                    |                     | 5,000,000                                   |
|                               | Runway LED Edge Lights  |                     | 325,000            | 975,000            |                    |                    |                     | 1,300,000                                   |
|                               | Escalator 1 and 2 Replacement (Phase Two)                         |                     | 1,000,000          |                    |                    |                    |                     | 1,000,000                                   |
|                               | IT Infrastructure Refresh   | 582,200             |                    |                    |                    |                    |                     | 582,200                                     |
|                               | Daily/Hourly Garage Escalator Rehabilitation Ph 2 of 3            | 400,000             |                    |                    |                    |                    |                     | 400,000                                     |
|                               | Video Surveillance Server Hardware                                | 352,000             |                    |                    |                    |                    |                     | 352,000                                     |
|                               | RWY 14/32 Blast Pads  | 300,000             |                    |                    |                    |                    |                     | 300,000                                     |
|                               | Large Bucket Truck for Electrical Work                            | 275,000             |                    |                    |                    |                    |                     | 275,000                                     |
|                               | Baggage Pusher Replacement  | 150,000             |                    |                    |                    |                    |                     | 150,000                                     |
|                               | Three (3) Shuttle Bus and Graphics                                | 450,000             |                    |                    |                    |                    |                     | 450,000                                     |
|                               | Jax Surface Lot Parking Expansion                                 | 6,000,000           |                    |                    |                    |                    | 4,000,000           | 10,000,000                                  |
|                               | JIA Small Cap   | \$501,000           |                    |                    |                    |                    |                     | \$501,000                                   |
|                               |   | \$79,210,200        | \$6,325,000        | \$975,000          | \$0                | \$0                | \$24,000,000        | \$110,510,200                               |
| <b>Cecil Airport</b>          | Taxiway A Construction (Total project: \$18,000,000) <sup>a</sup> | \$6,000,000         |                    |                    | \$6,000,000        | \$3,000,000        |                     | \$15,000,000                                |
|                               | Airport Storm Drain and Outfall Rehabilitation                    | 500,000             |                    |                    |                    |                    |                     | \$500,000                                   |
|                               | Eastside Power Redistribution Design                              | 300,000             |                    |                    |                    |                    |                     | \$300,000                                   |
|                               | Cecil Airport Small Cap   | 18,000              |                    |                    |                    |                    |                     | \$18,000                                    |
|                               |   | \$6,818,000         | \$0                | \$0                | \$6,000,000        | \$3,000,000        | \$0                 | \$15,818,000                                |
| <b>Cecil Spaceport</b>        | Fabric Hangar Fire Suppression System (Design)                    | \$200,000           |                    |                    |                    |                    |                     | \$200,000                                   |
|                               | Cecil Spaceport Small Cap   |                     |                    |                    |                    |                    |                     | \$0   |
|                               |   | \$200,000           | \$0                | \$0                | \$0                | \$0                | \$0                 | \$200,000                                   |
| <b>Jacksonville Executive</b> | Airfield Lighting & Signage Rehabilitation                        | \$100,000           |                    | \$100,000          | \$800,000          |                    |                     | \$1,000,000                                 |
|                               | JAXEx Small Cap   | 30,000              |                    |                    |                    |                    |                     | \$30,000                                    |
|                               |   | \$130,000           | \$0                | \$100,000          | \$800,000          | \$0                | \$0                 | \$1,030,000                                 |
| <b>Herlong</b>                | Mill/Overlay FBO Ramp   | \$50,000            |                    | \$450,000          |                    |                    |                     | \$500,000                                   |
|                               | Herlong Recreational Airport Small Cap                            | 113,000             |                    |                    |                    |                    |                     | \$113,000                                   |
|                               |   | \$163,000           | \$0                | \$450,000          | \$0                | \$0                | \$0                 | \$613,000                                   |
|                               | <b>Total Capital</b>  | <b>\$86,521,200</b> | <b>\$6,325,000</b> | <b>\$1,525,000</b> | <b>\$6,800,000</b> | <b>\$3,000,000</b> | <b>\$24,000,000</b> | <b>\$128,171,200</b>                        |

**COUNCIL AUDITOR'S OFFICE  
EMPLOYEE INCENTIVE PLAN SUMMARY  
JACKSONVILLE AVIATION AUTHORITY  
PROPOSED BUDGET FY 2023/2024**

**PURPOSE**

The objective of the Jacksonville Aviation Authority (JAA) Employee Incentive Pay Plan (EIPP) is to reward employees for their contributions to the Authority's achievement of defined goals and to encourage exceptional performance in administering their duties. The JAA Board of Directors approved the plan on May 24, 2010 for non-bargaining unit employees only. On October 22, 2012 the JAA Board approved the revised plan to include the bargaining unit employees. The plan was suspended in FY 2020/21 and reinstated in FY 2021/22. The plan was revised again in November of 2021 by the CEO to change the payout from a percentage to a flat rate and reduced the operating margin percentage from 20% to 15% for when an incentive can be awarded.

**JAA FY 2023/24 BUDGET**

The amount budgeted for the EIPP in FY 2023/24 is \$445,500.

**ELIGIBILITY**

All full time and part-time JAA employees who have been employed for at least 180 days and work a scheduled minimum of 35 hours per week are eligible to participate in the plan. Temporary employees are not eligible. The incentive payment is discounted based on the number of days of employment between 180 and 359 days during the fiscal year. Additionally, any employee under a management contract with JAA is eligible to participate in the EIPP (the CEO is the only contracted employee).

**INCENTIVE AWARD METRICS**

Incentive payments will be awarded if JAA obtains an operating margin of at least 15% for the fiscal year. The operating margin and operating margin percentage are based upon the Statement of Revenues, Expenses and Changes in Net Assets as presented in JAA's Annual Comprehensive Financial Report (ACFR).

**INCENTIVE AWARD FOR NON-BARGAINING EMPLOYEES:**

Maximum pay per qualified employee: \$1,500.

If the operating margin percentage (rounded to the nearest percent) is:

- 30% or greater, the award is \$1,500.
- 25% or greater, but less than 30% the award is \$1,250.
- 20% or greater, but less than 25% the award is \$1,000.
- 15% or greater, but less than 20% the award is \$750.
- Less than 15% no incentive award is given.

**Chief Executive Officer (CEO) Contract**

The CEO is the only contract employee at JAA. Pursuant to the contract executed May 22, 2023, the CEO was reappointed with a term ending November 30, 2026, with the option to extend the term for an additional three years to November 30, 2029. The CEO's salary is subject to an annual cost of living adjustment based on CPI or 3%, whichever is greater. The CEO is also eligible for an annual incentive payment of up to 25% of base salary based on specified goals and performance metrics.

**JEA**  
**Comparison of Budgets**  
**Approved FY 2022/23 to Proposed FY 2023/24**  
**Electric, Water & Wastewater and District Energy System (000s)**

|                            | Electric            |                   | Water & Wastewater  |                   | District Energy     |                   | Transfers<br>In/Out | Total<br>Budget | City<br>Contribution |
|----------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-----------------|----------------------|
|                            | Operating<br>Budget | Capital<br>Budget | Operating<br>Budget | Capital<br>Budget | Operating<br>Budget | Capital<br>Budget |                     |                 |                      |
| <b>FY 2022/23 Budget</b>   | \$1,515,782         | \$275,106         | \$603,538           | \$400,000         | \$12,852            | \$6,936           | -\$391,146          | \$2,423,068     | \$122,425            |
| <b>FY 2023/24 Proposed</b> | \$1,328,858         | \$270,924         | \$612,722           | \$514,473         | \$12,561            | \$16,783          | -\$364,858          | \$2,391,463     | \$123,649            |
| <b>\$ Change</b>           | -\$186,924          | -\$4,182          | \$9,184             | \$114,473         | -\$291              | \$9,847           | \$26,288            | -\$31,605       | \$1,224              |
| <b>% Change</b>            | -12.33%             | -1.52%            | 1.52%               | 28.62%            | -2.26%              | 141.97%           | 6.72%               | -1.30%          | 1.00%                |

**Notes:**

(1) Changes in the employee cap are as follows:

|                           | Budget<br>FY 2022/23 | Proposed<br>FY 2023/24 | Change     |
|---------------------------|----------------------|------------------------|------------|
| Electric System           | 1,583                | 1,646                  | 63         |
| Water & Wastewater System | 705                  | 750                    | 45         |
| District Energy System    | 6                    | 6                      | 0          |
| <b>Total JEA</b>          | <b>2,294</b>         | <b>2,402</b>           | <b>108</b> |

(2) Detail of City Contribution:

|                    | Budget<br>FY 2022/23 | Proposed<br>FY 2023/24 | Change            |
|--------------------|----------------------|------------------------|-------------------|
| Electric System    | \$95,491.11          | \$95,209.53            | -\$281.58         |
| Water & Wastewater | \$26,933.39          | \$28,439.21            | \$1,505.82        |
| <b>Totals</b>      | <b>\$122,424.50</b>  | <b>\$123,648.74</b>    | <b>\$1,224.24</b> |

**CALCULATION OF JEA ELECTRIC CONTRIBUTION  
FOR FISCAL YEAR 2023-2024**

|               | Total                        | Less<br>Interchange      | Net<br>kWh                   |
|---------------|------------------------------|--------------------------|------------------------------|
| <b>Month</b>  | <b>kWh Sales (1)</b>         | <b>kWh Sales (2)</b>     | <b>Sales</b>                 |
| May 2022      | 958,064,347                  | 1,348,000                | 956,716,347                  |
| June          | 1,226,519,335                | 971,000                  | 1,225,548,335                |
| July          | 1,222,495,736                | 677,000                  | 1,221,818,736                |
| August        | 1,308,451,255                | 530,000                  | 1,307,921,255                |
| September     | 1,238,505,354                | 1,970,000                | 1,236,535,354                |
| October       | 989,630,500                  | 5,939,000                | 983,691,500                  |
| November      | 867,437,651                  | 9,112,000                | 858,325,651                  |
| December      | 914,353,511                  | 3,268,000                | 911,085,511                  |
| January 2023  | 1,033,332,485                | 2,663,000                | 1,030,669,485                |
| February      | 843,521,681                  | 1,115,000                | 842,406,681                  |
| March         | 947,730,469                  | 400,000                  | 947,330,469                  |
| April         | 843,688,153                  | 1,205,000                | 842,483,153                  |
| <b>Totals</b> | <u><u>12,393,730,477</u></u> | <u><u>29,198,000</u></u> | <u><u>12,364,532,477</u></u> |
|               |                              | (3)                      | 0.007468                     |
|               |                              |                          | <u><u>\$ 92,338,329</u></u>  |

**CITY WATER/SEWER CONTRIBUTION FORMULA  
FOR FISCAL YEAR 2023-2024**

|               | Water<br>Consumption     | Sewer<br>Consumption     | Adjustments<br>Total     | Total Net<br>Consumption    |
|---------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| <b>MONTH</b>  | <b>kGals (1)</b>         | <b>kGals (1)</b>         | <b>kGals (3)</b>         | <b>kGals</b>                |
| May 2022      | 3,818,345                | 2,484,066                | -333,580                 | 5,968,831                   |
| June          | 4,404,887                | 2,823,021                | -392,925                 | 6,834,983                   |
| July          | 3,964,165                | 2,498,302                | -360,008                 | 6,102,459                   |
| August        | 4,084,763                | 2,599,299                | -378,501                 | 6,305,560                   |
| September     | 3,546,612                | 2,453,073                | -258,528                 | 5,741,157                   |
| October       | 3,458,204                | 2,388,204                | -243,651                 | 5,602,757                   |
| November      | 3,344,744                | 2,256,854                | -295,782                 | 5,305,815                   |
| December      | 3,480,336                | 2,411,570                | -250,820                 | 5,641,086                   |
| January 2023  | 3,410,278                | 2,460,843                | -207,244                 | 5,663,877                   |
| February      | 2,939,382                | 2,117,557                | -159,721                 | 4,897,218                   |
| March         | 3,649,535                | 2,528,273                | -256,121                 | 5,921,687                   |
| April         | 3,314,173                | 2,199,973                | -289,507                 | 5,224,639                   |
| <b>Totals</b> | <u><u>43,415,425</u></u> | <u><u>29,221,034</u></u> | <u><u>-3,426,388</u></u> | <u><u>69,210,071</u></u>    |
|               |                          |                          | (2)                      | 0.3892000                   |
|               |                          |                          |                          | <u><u>\$ 26,936,560</u></u> |

**Notes:**

- (1) kWh sales information is based on JEA's CMFTR124 monthly reports.
- (2) Interchange, the sale of electricity to other utilities, is not included in the contribution formula.
- (3) The current City contribution formula is based on multiplying 7.468 mills times total electric kWh sales less interchange sales for the twelve months ending April of each year.
- (4) One quarter of a mill times total net kWhs or \$3,091,133 has been dedicated to the JPA for port expansion.

**Notes:**

- (1) Consumption information taken from JEA's CMFTR124 monthly reports.
- (2) The current City contribution is based on multiplying 389.20 mills times total water/sewer kGal sales less reuse sales for the twelve months ending April of the prior year.
- (3) Adjustments include Summer Discount, Water Large (large industrial customer), Sewer LTD (wholesale sewer rate) and Water Reuse Consumption.

**JEA  
Calculation of City Contribution  
Proposed FY 2023/24**

**Contribution Calculation**

**A Millage Calculation**

|          |    |                    |     |
|----------|----|--------------------|-----|
| Electric | \$ | 92,338,329         | 77% |
| Water    |    | 26,936,560         | 23% |
|          | \$ | <b>119,274,888</b> |     |

**B Floor (prior Year plus a minimum 1% increase)**

|            |    |                    |
|------------|----|--------------------|
| FY 2015/16 | \$ | 114,187,538        |
| FY 2016/17 | \$ | 115,329,413        |
| FY 2017/18 | \$ | 116,482,708        |
| FY 2018/19 | \$ | 117,647,535        |
| FY 2019/20 | \$ | 118,824,010        |
| FY 2020/21 | \$ | 120,012,250        |
| FY 2021/22 | \$ | 121,212,373        |
| FY 2022/23 | \$ | 122,424,496        |
| FY 2023/24 | \$ | <b>123,648,741</b> |

**Recommended Budget FY 23/24**

|                 |    |                    |     |
|-----------------|----|--------------------|-----|
| <b>Electric</b> | \$ | 95,209,531         | 77% |
| <b>Water</b>    |    | 28,439,210         | 23% |
|                 | \$ | <b>123,648,741</b> |     |

**Conclusion:**

The millage calculation of \$119,274,888 is less than the minimum payment of \$123,648,741 therefore, the minimum payment in the amount of \$123,648,741 is the recommended Budget for FY 2023/24 for the Electric and Water/Wastewater Systems.

**Notes:**

A = Calculated as 7.468 mills times gross kilowatt-hours delivered by JEA to users of electricity in JEA's service area (less interchange sales) plus the amount calculated by multiplying 389.2 mills by the number of K-Gallons (K-Gallon = 1000 gallons) of potable water and sewer service (excluding reclaimed water sales) provided to consumers during the twelve (12) month period ending April 30 of the previous year.

B = Notwithstanding the contribution cap calculated in Part A above, JEA shall pay the City each fiscal year, from FY 2016/2017 through FY 2022/2023, an additional amount, if necessary, to ensure a minimum annual increase of 1% using the FY 2015/16 combined assessment of \$114,187,538 as the base year. The council may reconsider the assessment calculations after October 1, 2022 and changes, if any, shall become effective October 1, 2023. The council may change the assessment calculations by ordinance within the provisions of Section 21.07. Should the council not reconsider the assessment calculations, the assessments shall be calculated using the existing formulas specified in Section 21.07(c), including the minimum annual increase of 1% each year.

Although the annual transfer of available revenue from JEA to the City is based upon formulas that are applied specifically to the respective utility systems operated by JEA, JEA's Charter allows it to utilize any of its revenues regardless of source to satisfy its total annual obligation to the City.

JEA's Charter does not currently require a contribution from the District Energy System (Chilled Water).

JEA  
**Analysis of Proposed FY 2023/24 Electric System Operating Budget**  
**FY 2022/23 Budget Compared to FY 2023/24 Proposed Budget**  
**(000s)**

|  | 2022/23<br>Original<br>Budget | 8 Months<br>Actual<br>FY 2022/23 | 12 Months<br>Projected<br>FY 2022/23 | 2023/24<br>Proposed<br>Budget | \$ Change<br>2023/24 Proposed Budget<br>over 2022/23 Original | % Change       |
|--|-------------------------------|----------------------------------|--------------------------------------|-------------------------------|---|----------------|
| <b>Fuel Related Revenue &amp; Expenses</b>     |                               |                                  |                                      |                               |   |                |
| Revenue  |                               |                                  |                                      |                               |   |                |
| Fuel Related Revenue                           | \$671,607                     | \$404,363                        | \$593,061                            | \$446,125                     | -\$225,482  | -33.57%        |
| <b>Net Fuel Related Revenues</b>               | <b>\$671,607</b>              | <b>\$404,363</b>                 | <b>\$593,061</b>                     | <b>\$446,125</b>              | <b>-\$225,482</b>   | <b>-33.57%</b> |
| <b>Expense</b>                                 |                               |                                  |                                      |                               |   |                |
| Fuel Related and Purchased Power               | \$670,534                     | \$394,659                        | \$579,128                            | \$445,279                     | -\$225,255  | -33.59%        |
| Transfer To/(From) Rate Stabilization          | 0                             | 0                                | 0                                    | 0                             | NA  | NA             |
| Transfer To/(From) Other Regulatory Funds      | 0                             | 8,648                            | 12,582                               | 0                             | 0   | 0.00%          |
| Uncollectible Accts.                           | 1,073                         | 1,056                            | 1,351                                | 846                           | -227  | -21.16%        |
| <b>Net Fuel Related Expenses</b>               | <b>\$671,607</b>              | <b>\$404,363</b>                 | <b>\$593,061</b>                     | <b>\$446,125</b>              | <b>-\$225,482</b>   | <b>-33.57%</b> |
| <b>Fuel Fund Surplus (Deficit)</b>             | <b>\$0</b>                    | <b>\$0</b>                       | <b>\$0</b>                           | <b>\$0</b>                    | <b>\$0</b>  |                |
| <b>Base Rate Revenue &amp; Expenses</b>        |                               |                                  |                                      |                               |   |                |
| <b>Revenues</b>                                |                               |                                  |                                      |                               |   |                |
| Base Rate Revenue                              | \$799,222                     | \$489,265                        | \$799,321                            | \$821,792                     | \$22,570  | 2.82%          |
| Investment Income                              | 5,794                         | 10,176                           | 12,185                               | 18,603                        | 12,809  | 221.07%        |
| Other Revenues                                 | 39,159                        | 69,539                           | 77,992                               | 42,338                        | 3,179   | 8.12%          |
| <b>Total Operating Revenues</b>                | <b>\$844,175</b>              | <b>\$568,980</b>                 | <b>\$889,498</b>                     | <b>\$882,733</b>              | <b>\$38,558</b>   | <b>4.57%</b>   |
| <b>Expenses</b>                                |                               |                                  |                                      |                               |   |                |
| Operating & Maintenance                        | \$269,167                     | \$171,423                        | \$262,386                            | \$290,294                     | \$21,127  | 7.85%          |
| Environmental Charge                           | 15,064                        | -856                             | -5,179                               | 15,360                        | 296   | 1.96%          |
| Conservation Charge                            | 6,832                         | 2,959                            | 2,959                                | 715                           | -6,117  | -89.53%        |
| Natural Gas Pass Through Expense               | 1,595                         | 728                              | 1,261                                | 1,295                         | -300  | -18.81%        |
| Non-Fuel Purchased Power                       | 245,278                       | 139,648                          | 314,304                              | 245,186                       | -92   | -0.04%         |
| Emergency Contingency                          | 5,000                         | 0                                | 5,000                                | 0                             | -5,000  | -100.00%       |
| PSC Fees                                       | 237                           | 195                              | 274                                  | 208                           | -29   | -12.24%        |
| Uncollectible Accts.                           | 1,279                         | -2,792                           | -2,365                               | 1,561                         | 282   | 22.05%         |
| <b>Total Operating Expenses</b>                | <b>\$544,452</b>              | <b>\$311,305</b>                 | <b>\$578,640</b>                     | <b>\$554,619</b>              | <b>\$10,167</b>   | <b>1.87%</b>   |
| <b>Operating Income</b>                        | <b>\$299,723</b>              | <b>\$257,675</b>                 | <b>\$310,858</b>                     | <b>\$328,114</b>              | <b>\$28,391</b>   | <b>9.47%</b>   |
| <b>Non-Operating Revenues/(Expenses)</b>       |                               |                                  |                                      |                               |   |                |
| Debt Service                                   | -\$76,798                     | -\$52,370                        | -\$79,404                            | -\$91,135                     | -\$14,337   | 18.67%         |
| Operating Capital Outlay                       | -54,262                       | -43,621                          | -43,621                              | -71,993                       | -17,731   | 32.68%         |
| Environmental Capital Outlay                   | -472                          | -4,678                           | -9,001                               | 0                             | 472   | -100.00%       |
| Renewal & Replacement- Elec. Sys.              | -72,700                       | -55,561                          | -83,341                              | -69,776                       | 2,924   | -4.02%         |
| Interlocal Agreement                           | 0                             | 0                                | 0                                    | 0                             | 0   | 0.00%          |
| Contribution to City's General Fund            | -95,491                       | -63,661                          | -95,491                              | -95,210                       | 281   | -0.29%         |
| <b>Total Non-Operating Revenues/(Expenses)</b> | <b>-\$299,723</b>             | <b>-\$219,891</b>                | <b>-\$310,858</b>                    | <b>-\$328,114</b>             | <b>-\$28,391</b>  | <b>9.47%</b>   |
| <b>Surplus/(Deficit)</b>                       | <b>\$0</b>                    | <b>\$37,784</b>                  | <b>\$0</b>                           | <b>\$0</b>                    | <b>\$0</b>  |                |
| <b>MWH Sales (000's)</b>                       | <b>12,200</b>                 | <b>7,443</b>                     | <b>12,176</b>                        | <b>12,200</b>                 | <b>0</b>  | <b>0.00%</b>   |
| <b># of Accounts</b>                           | <b>509,393</b>                | <b>513,524</b>                   | <b>514,787</b>                       | <b>525,083</b>                | <b>15,690</b>   | <b>3.08%</b>   |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - Electric System**

|  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
|  | <b>(000s)</b>    |                 |
| <b>Fuel Related Revenues:</b>  | -\$225,482       | -33.57%         |
| <p>The decrease is due to a significant decrease in fuel and purchased power expenses. JEA charges its customers a variable fuel rate that is set monthly to align with monthly fuel and purchased power expenses. Projected sales are the same as FY 2022/23 at 12,200,000 MWh.</p>   |                  |                 |
| <b>Fuel Related Expenses:</b>  |                  |                 |
| <b>Fuel Related and Purchased Power (F&amp;PP)</b>   | -\$225,255       | -33.59%         |
| <p>The decrease is due to lower projected F&amp;PP costs based on lower expected market prices across all the fuel types that JEA uses to generate power as well as lower wholesale power prices. This line also includes \$14,842,555 for the Purchase Power Agreement expense for the nuclear fuel portion of Plant Vogtle.</p>  |                  |                 |
| <b>Base Related Revenues:</b>  |                  |                 |
| <b>Base Rate Revenue</b>   | \$22,570         | 2.82%           |
| <p>The increase is primarily due to a planned increase of 3.75% in the base rate, which is an increase of approximately \$14 million. The rate increase has not been approved by JEA's Board. Once approved by the Board the rates are planned to be effective April 1, 2024. The increase also includes a full year's impact on the increase of base rate and rate restructuring done mid-year in FY 2022/23.</p> |                  |                 |
| <b>Investment Income</b>   | \$12,809         | 221.07%         |
| <p>The increase is a result of an increase in investment yields based on current and projected interest rates.</p>   |                  |                 |
| <b>Other Revenues</b>  | \$3,179          | 8.12%           |
| <p>The increase is primarily due to increases of \$2,114,140 for Dark Fiber due to contract extensions and \$1,700,000 in Environmental Liability Reserve funds which represents the remaining balance of the funds that will be used for remediation projects.</p>  |                  |                 |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - Electric System**

|   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
|   | <b>(000s)</b>    |                 |
| <b>Base Related Expenses:</b>   |                  |                 |
| <p><b>Operating &amp; Maintenance</b></p> <p>The increase is primarily based on increases of \$21.6 million in Salaries due to adding 63 new positions, \$10.4 million in Other Services &amp; Charges, \$7.7 million in Benefits, \$4.2 million in Supplies and Materials, \$3.4 million in Interest on Customer Deposits due to higher interest rates, \$2.6 million in Other Intercompany Charges, \$1.5 million in Insurance, and \$1.0 million in Incentive Pay. The increases are partially offset by increases in Expense Credits of \$22.2 million, Capitalized Salaries of \$5.7 million, and Capitalized Benefits of \$3.1 million. (DETAILED BREAKOUT PROVIDED ON THE O &amp; M SCHEDULE AND THE EXPENDITURE VARIANCE OVERVIEW)</p>  | \$21,127         | 7.85%           |
| <p><b>Conservation Charge</b></p> <p>The decrease is due to the planned use of the remaining balance in the Demand Side Management (DSM) Rate Stabilization fund. The DSM/ Conservation rate was eliminated in FY 2022/23 and the DSM Rate Stabilization Fund is expected to be depleted in full in FY 2023/24 for qualifying expenses.</p>   | -\$6,117         | -89.53%         |
| <p><b>Non-Fuel Purchased Power</b></p> <p>This line item includes costs associated with Vogtle. In FY 2022/23 JEA included a transfer of \$124 million to the Non-Fuel Purchased Power Rate Stabilization Fund to be used to help mitigate future rate increases related to the Vogtle Purchased Power Agreement. For FY 2023/24 with Unit 3 coming on line on July 31, 2023 and Unit 4 expected be on line late 4th quarter or 1st quarter of the following year, this line now includes \$144,059,000 for Vogtle debt service payments, \$42,043,412 for Vogtle Capacity (JEA's share of O &amp; M costs attributed to Plant Vogtle), and \$11,145,358 for Southern Transmission (expense related to transmission access rights on getting power to JEA's service territory). These costs are then offset by a \$15,000,000 withdraw from the Non-Fuel Purchased Power Rate Stabilization Fund.</p> | -\$92            | -0.04%          |
| <p><b>Emergency Contingency</b></p> <p>There are no Emergency Contingency funds budgeted in FY 2023/24.</p>   | -\$5,000         | -100.00%        |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - Electric System**

|  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
|  | <b>(000s)</b>    |                 |
| <b>Non-Operating Revenues/(Expenses):</b>  |                  |                 |
| <b>Debt Service</b>  | -\$14,337        | 18.67%          |
| The increase is due to scheduled increases in principal and interest payments and a 0.25% increase in the interest rate on variable rate debt.   |                  |                 |
| <b>Operating Capital Outlay</b>  | -\$17,731        | 32.68%          |
| The increase in Operating Capital Outlay represents an increase of \$38.6 million in total operating revenue and savings of \$2.9 million in Renewal & Replacement expense, both of which can be used for pay-go of capital projects. The increase is partially offset by increases of \$14.3 million in Debt Service and \$10.2 million in total Operating Expense. |                  |                 |
| <b>Environmental Capital Outlay</b>  | \$472            | -100.00%        |
| The decrease is due to the elimination of Environmental Capital Outlay because future capital projects will no longer be designated environmental. Existing capital projects that are designated Environmental, will be completed in FY 2022/23.   |                  |                 |
| <b>Renewal and Replacement - Electric System</b>   | \$2,924          | -4.02%          |
| Renewal & Replacement is calculated at 5% of prior year estimated operating revenues. The contribution has decreased from FY 2022/23 due to lower estimated revenues, but will be adjusted when actual data is known.  |                  |                 |

**JEA**  
**Analysis of Operating and Maintenance Expense**  
**FY 2022/23 Budget Compared to FY 2023/24 Proposed Budget**  
**Electric System**  
**(000s)**

|                               | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|-------------------------------|--|---|---|--|--|-----------------|
| Salaries                      | \$154,245                              | \$111,526                                 | \$165,215                                     | \$175,893                              | \$21,648   | 14.03%          |
| Employee Benefits             | 61,101                                 | 40,874                                    | 62,927  | 68,832                                 | 7,731  | 12.65%          |
| Incentive Pay                 | 5,250                                  | 131                                       | 5,381   | 6,248                                  | 998  | 19.01%          |
| Supplies                      | 20,282                                 | 14,183                                    | 20,835  | 24,515                                 | 4,233  | 20.87%          |
| City Services                 | 311                                    | 16  | 120   | 124                                    | -187   | -60.13%         |
| Other Intercompany Charges    | 44                                     | 2,051                                     | 2,066   | 2,630                                  | 2,586  | 5877.27%        |
| Other Services & Chgs.        | 136,841                                | 82,807                                    | 126,457                                       | 147,195                                | 10,354   | 7.57%           |
| Other Contingencies           | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| City Legal Services           | 1,500                                  | 799                                       | 1,299   | 1,500                                  | 0  | 0.00%           |
| Insurance                     | 14,146                                 | 10,242                                    | 13,169  | 15,638                                 | 1,492  | 10.55%          |
| Interest on Customer Deposits | 34                                     | 2,352                                     | 2,363   | 3,433                                  | 3,399  | 9997.06%        |
| Operating Reserve             | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Expense Credits               | -91,544                                | -71,121                                   | -103,636                                      | -113,787                               | -22,243  | 24.30%          |
| Trf. to WIP- Salaries         | -23,587                                | -16,813                                   | -24,915                                       | -29,370                                | -5,783   | 24.52%          |
| Trf. to WIP- Emp. Benefits    | -9,456                                 | -5,624                                    | -8,895  | -12,557                                | -3,101   | 32.79%          |
| <b>O &amp; M Expense</b>      | <b>\$269,167</b>                       | <b>\$171,423</b>                          | <b>\$262,386</b>                              | <b>\$290,294</b>                       | <b>\$21,127</b>  | <b>7.85%</b>    |

JEA  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Expenditure Variance Overview - Electric System**

|   | <u>\$ Change</u><br><u>(000s)</u> | <u>% Change</u> |
|---|-----------------------------------|-----------------|
| <b>Operating &amp; Maintenance:</b>   |                                   |                 |
| <b>Salaries</b><br>The increase is primarily due to the addition of 63 positions due to enterprise-wide growth based on workforce planning and business need (the new positions are mostly for supply chain & facilities, corporate strategy, and planning/engineering/construction), a 6% assumed increase for both appointed and bargaining unit employees, and due to budgeting a 3.5% increase for collective bargaining in FY 2022/23 but the results ended up being an 8% to 9% increase.   | \$21,648                          | 14.03%          |
| <b>Benefits</b><br>The increase is primarily due to increases of \$6,391,759 in pension contributions and \$1,005,671 in health insurance due to the addition of 63 new positions, 6% salary increase, and the FY 2022/23 collective bargaining results.  | \$7,731                           | 12.65%          |
| <b>Incentive Pay</b><br>The increase is based on a calculation of approximately 3.5% of FY 2023/24 salaries.  | \$998                             | 19.01%          |
| <b>Supplies</b><br>The increase is mostly due to increases of \$1,871,422 for fuel for vehicles and equipment, \$785,495 for chemicals & gases expense for the Brandy Branch Generating Station and the Northside Generating Station (NGS), \$514,228 for inventory issue of parts and supplies mostly for NGS operations and maintenance, \$485,595 for miscellaneous supplies and tools mostly for the NGS, \$297,000 for planned outage related supplies and materials, and \$179,909 for office equipment and furniture purchases for mostly for audio & video equipment for the new HQ and repair and replacement of end user electronics devices (laptops, keyboards, etc.).  | \$4,233                           | 20.87%          |
| <b>Other Services &amp; Charges</b><br>The increase is primarily due to increases of \$5,645,000 in Credit Card Fees due to breaking out the credit card convenience charges in FY 2023/24 as a separate line item due to adding a new expense type to allow JEA to track the amount paid for credit card fees, \$2,406,458 in Outage related expenses for maintenance on the Northside Generating Station (NGS), Brandy Branch, and Kennedy Generation Station (KGS), \$2,066,285 increase in Fleet Vehicle Maintenance, \$1,319,438 increase in Maintenance Agreements for various IT, HR, engineering system and operations, \$1,208,225 in Industrial Services mostly due to hydro blasting & vacuum services at NGS, and \$1,096,664 in Conservation Incentives related to electrification for new and existing customer vehicles. The increases are partially offset by a \$3,791,095 decrease in Supplemental Workforce & Supplied Material primarily due to reductions at NGS, the customer call center, enterprise architecture, and operations and help desk support. | \$10,354                          | 7.57%           |
| <b>Insurance</b><br>The increase in Insurance expense in FY 2023/24 is primarily due to the reclassification of Property Damage Transmission and Distribution Insurance expense for the Water/Wastewater System and the District Energy System (DES) to the Electric System.  | \$1,492                           | 10.55%          |
| <b>Interest on Customer Deposits</b><br>The increase in Interest expense on Customer Deposits is due to an increase in interest rates compared to the FY 2022/23 budget.  | \$3,399                           | 9997.06%        |

JEA  
 FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget  
 Expenditure Variance Overview - Electric System

|   | <u>\$ Change</u> | <u>% Change</u> |
|---|------------------|-----------------|
|   | <u>(000s)</u>    |                 |
| <b>Expense Credits</b>  | -\$22,243        | 24.30%          |
| <p>The increase is due to increases in the amount of allocated expenses of \$17,700,000 related to Shared Services, \$2,812,000 related to the Motor Pool, \$1,599,600 for Fuel Procurement &amp; Handling, and \$130,590 for Capitalized Administrative Overhead.</p>  |                  |                 |
| <b>Trf. to WIP- Salaries</b>  | -\$5,783         | 24.52%          |
| <p>Transfers to WIP employee salaries are captured in the operating budget. It represents the salaries charged to capital project work orders and is a credit to the operating fund. The increase is due to increases in salaries which increases the dollar value of the percentage of salaries allocated to capital projects.</p> |                  |                 |
| <b>Trf. To WIP-Emp. Benefits</b>  | -\$3,101         | 32.79%          |
| <p>Transfers to WIP employee capitalized benefits are captured in the operating budget. It represents the benefits charged to capital project work orders and is a credit to the operating fund.</p>  |                  |                 |

**JEA**  
**Analysis of FY 2023/24 Proposed Capital Budget**  
**Electric System**  
(000s)

|                                     | <u>2022/23<br/>Original<br/>Budget</u> | <u>8 Months<br/>Actual<br/>FY 2022/23</u> | <u>12 Months<br/>Projected<br/>FY 2022/23</u> | <u>2023/24<br/>Proposed<br/>Budget</u> | <u>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</u> | <u>% Change</u>      |
|-------------------------------------|--|---|---|--|--|----------------------|
| <b>Capital Funds</b>                |  |   |   |  |  |                      |
| Renewal & Replacement Deposits      | \$72,700                               | \$55,561                                  | \$83,341                                      | \$69,776                               | -\$2,924   | -4.02%               |
| Construction Fund Investment Income | 0                                      | 0   | 0   | 0                                      | NA   | NA                   |
| Debt                                | 0                                      | 0   | 0   | 0                                      | NA   | NA                   |
| Other Proceeds                      | 147,672                                | 53,868                                    | 143,242                                       | 129,155                                | -18,517  | -12.54%              |
| Environmental Capital Outlay        | 472                                    | 4,678                                     | 9,001   | 0                                      | -472   | -100.00%             |
| Operating Capital Outlay            | <u>54,262</u>                          | <u>43,621</u>                             | <u>43,621</u>                                 | <u>71,993</u>                          | <u>17,731</u>  | <u>32.68%</u>        |
| <b>Total Capital Funds</b>          | <u><u>\$275,106</u></u>                | <u><u>\$157,728</u></u>                   | <u><u>\$279,205</u></u>                       | <u><u>\$270,924</u></u>                | <u><u>-\$4,182</u></u>   | <u><u>-1.52%</u></u> |
| <b>Capital Projects</b>             |  |   |   |  |  |                      |
| Generation Projects                 | \$61,902                               | \$47,340                                  | \$71,335                                      | \$48,084                               | -\$13,818  | -22.32%              |
| Transmission & Distribution         | 146,086                                | 74,544                                    | 141,131                                       | \$160,727                              | 14,641   | 10.02%               |
| Other                               | <u>67,118</u>                          | <u>35,844</u>                             | <u>66,739</u>                                 | <u>62,113</u>                          | <u>-5,005</u>  | <u>-7.46%</u>        |
| <b>Total Capital Projects</b>       | \$275,106                              | \$157,728                                 | \$279,205                                     | \$270,924                              | -\$4,182   | -1.52%               |
| <b>Capital Reserves</b>             | <u>0</u>                               | <u>0</u>                                  | <u>0</u>                                      | <u>0</u>                               | <u>0</u>   | <u>NA</u>            |
| <b>Total</b>                        | <u><u>\$275,106</u></u>                | <u><u>\$157,728</u></u>                   | <u><u>\$279,205</u></u>                       | <u><u>\$270,924</u></u>                | <u><u>-\$4,182</u></u>   | <u><u>-1.52%</u></u> |
| <b>Surplus (Deficit)</b>            | <u><u>\$0</u></u>                      | <u><u>\$0</u></u>                         | <u><u>\$0</u></u>                             | <u><u>\$0</u></u>                      | <u><u>\$0</u></u>  |                      |

**Note: Detailed listing of Capital Projects can be seen on the next five pages**

**JEA**  
**Electric System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Electric Project Title   | FY24<br>Proposed |
|--|------------------|
| <b>GENERATION</b>  |                  |
| Brandy Branch Generating - CT1 Hot Gas Path Inspection                           | 6,670            |
| Shands Bridge Expansion - Greenland Line Section Replacement                     | 4,427            |
| Brandy Branch Generating - CT1 Rotor Replacement                                 | 3,974            |
| Northside Generating - N02 HP/IP and Generator Overhaul                          | 3,404            |
| Greenland Energy - 1X1 Combined Cycle Addition                                   | 3,000            |
| Brandy Branch Generating - B50 - Turbine Parts Warehouse                         | 2,804            |
| Northside Generating - Intake and Discharge Flume Concrete Repair                | 2,272            |
| Northside Generating - N00 - Biomass Truck Dumper                                | 2,001            |
| Northside Generating - Generation Support Capital Improvements                   | 2,000            |
| Northside Generating - Energy Project Management Capital Improvement             | 1,500            |
| Northside Generating - N02 Duct Burner Overhaul                                  | 1,496            |
| Northside Generating - N02 Grid Floor Nozzle Replacement                         | 1,480            |
| Northside Generating - N00 6 Fuel Oil Tank Farm Electric Heat Tracing            | 1,304            |
| Northside Generating - N02 Fuel Feeder Replacement                               | 1,279            |
| Greenland Energy - G61 and G62 Silencer Replacement                              | 1,157            |
| Northside Generating - N00 - Permanent Limestone Crushers                        | 1,139            |
| Brandy Branch Generating - B50 Standby Diesel Generator Integration              | 1,102            |
| Brandy Branch Generating - General Capital Improvements                          | 1,000            |
| Northside Generating - N00 Nitrogen and Dry Air Layup System                     | 999              |
| Northside Generating - N03 - Boiler Convection East Side Water Wall Replacement  | 974              |
| Northside Generating - N00 - Caterpillar Front End Loader Replacement            | 737              |
| Greenland Energy - Excitation Controls and Static Starter System Upgrade         | 732              |
| Northside Generating - N00 - Material Handling / By Products Building            | 640              |
| Northside Generating - N03 - Economizer Inlet Shutoff Valve Replacement          | 419              |
| Northside Generating - N34 Electrical Equipment Upgrades                         | 414              |
| Northside Generating - N02 - SDA Conveyors Replacement                           | 251              |
| Kennedy Generating - CT7 - Relay Replacement                                     | 170              |
| Greenland Energy - CT1 Hot Gas Path Inspection                                   | 150              |
| Greenland Energy - CT2 Hot Gas Path Inspection                                   | 150              |
| Northside Generating - N01 HP/IP, Generator, Valves, and Actuators Overhaul      | 143              |
| Northside Generating - N02-2B - Gathering Conveyor Chain Upgrade                 | 137              |
| Brandy Branch Generating - Vibration Monitoring System Upgrade at Various Plants | 70               |
| Northside Generating - N01 - C Crossover Expansion Joint Replacement             | 64               |
| Kennedy Generating - K37 - 480V Switchgear Replacement                           | 27               |
| <b>GENERATION SUBTOTAL</b>   | <b>48,084</b>    |
| <b>TRANSMISSION AND DISTRIBUTION</b>   |                  |
| Electric Distribution Maintenance Capital Upgrades                               | 13,100           |
| Customer Order Management - New Electric Service Additions                       | 12,500           |
| Customer Order Management - Development Driven Projects                          | 10,250           |
| Eagle LNG 138-138 kV Substation  | 7,000            |

**JEA**  
**Electric System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Electric Project Title  | FY24<br>Proposed |
|---|------------------|
| Westside 230kV Transmission Corridor and Substation Site Acquisition          | 5,650            |
| College St Substation 132kV Switchgear Replacement                            | 5,416            |
| Pole Replacement Program  | 4,800            |
| SJRPP 230 - 26kV Substation   | 4,007            |
| Real Estate - GEC to Mayo Sub 230kV - Transmission Corridor Purchase          | 3,692            |
| Imeson 138-26kV T2 Procurement  | 3,576            |
| Real Estate - Franklin Substation - Property Acquisition                      | 3,350            |
| General Underground Network and Commercial - Repair and Replace               | 3,100            |
| Real Estate - Pecan Park Area 138-26kV Substation site - Property Acquisition | 3,100            |
| Imeson Sub 138-26kV T2 Addition - Distribution                                | 3,030            |
| CEMI-5 Electric Distribution Betterment                                       | 3,000            |
| Real Estate - Maxville Area 230-26kV Substation Site - Property Acquisition   | 2,950            |
| Beeghly Circuit 394 New Feeder Addition                                       | 2,480            |
| Electric Meters - Replacement   | 2,300            |
| Kennedy Substation Control Cable and Protection System Replacement            | 2,208            |
| Electric Meters - Growth  | 2,150            |
| Transmission and Substation Class Circuit Breaker Replacement Program         | 2,031            |
| Joint Participation Electric Relocation Projects                              | 2,000            |
| Underground Network Improvement Plan  | 1,988            |
| Beeghly 393 Overhead Feeder Extension – Arnold Rd                             | 1,796            |
| Electric Distribution System Improvements                                     | 1,720            |
| Normandy Substation - New Control House                                       | 1,700            |
| 138kV / 230kV Fulton Cut Replacement  | 3,829            |
| 26kV Feeder Circuit Breaker Replacement                                       | 1,607            |
| Steelbald T4 Spare Transformer Addition for CMC Steel                         | 1,486            |
| Circuit 650 UG 69kV Reconductor Project                                       | 1,452            |
| Greenland Energy to Mayo 230kV Circuit 950 Addition                           | 1,350            |
| Westlake 333 Cisco Dr Reconductor   | 1,335            |
| Circuit 684S Pipe-Type Cable Replacement                                      | 1,330            |
| Real Estate Services - Dunn Creek Sub Property Acquisition                    | 1,300            |
| West Jax 230/69 kV Substation Reliability Improvement                         | 1,259            |
| Real Estate - Solar PV - Forest Trail RE Acquisition - Transmission Corridor  | 1,250            |
| Distribution System - Pole Removal  | 1,200            |
| SJRPP Substation Distribution Feeders   | 1,098            |
| Mayo 230-138-26kV Substation  | 1,037            |
| McDuff Substation 4kV Circuits 4, 6, and 9 Relocation                         | 1,017            |
| Mayo Substation 230 kV Addition - Phase 2                                     | 1,012            |
| Georgia St 13kV Substation Expansion  | 1,000            |
| Substation Repair and Replace Projects - Transformer Replacements             | 1,000            |
| Real Estate - North Jacksonville Transmission Corridor Acquisition            | 1,000            |
| Firestone Circuit 323 and Jax Heights Circuits 315, 318 Feeder Extensions     | 962              |
| Solar PV - Miller 1 New 230kV Switchyard - Substation                         | 900              |

**JEA**  
**Electric System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Electric Project Title  | FY24<br>Proposed |
|---|------------------|
| Solar PV - Miller 2 New 230kV Switchyard - Substation                 | 900              |
| Solar PV - Peterson 1 New 230kV Switchyard - Substation               | 900              |
| Solar PV - Peterson 2 New 230kV Switchyard - Substation               | 900              |
| St Johns 4kV Substation Rebuild                                       | 900              |
| Eagle LNG 138kV Circuit 847 Interconnect                              | 804              |
| General Substation Improvements                                       | 800              |
| Lane 437 Reconductor  | 800              |
| Automatic Recloser Deployment   | 750              |
| General Distribution Improvements                                     | 750              |
| Eagle LNG 138-138 kV Substation - Protection and Controls             | 700              |
| Pipe-Type Cable Pumping Skid Control Panel Replacement                | 676              |
| Dinsmore 489 Lannie Rd Reconductor                                    | 650              |
| Georgia Street Pipe Type Cable Pump Plant Replacement                 | 598              |
| Mayo Substation - 138kV Transmission Interconnects                    | 588              |
| Circuit 830 Static Wire Replacement                                   | 522              |
| Transmission Line Relay Replacement Project                           | 511              |
| Nocatee T2 Circuit 239, 240, 241 Addition                             | 500              |
| Underground Cable Replacement Program - Existing Developments         | 500              |
| 4kV Rehab – Distribution Projects                                     | 500              |
| Substation RTU Replacements - D20 to RTAC                             | 500              |
| Transmission Insulator Replacement                                    | 500              |
| Merrill Rd T1 Replacement and 2 Feeder Breaker Additions - Substation | 500              |
| Transmission Outdoor Potential Device Replacement                     | 494              |
| Kennedy TP7SU 69/4 kV Transformer Replacement                         | 477              |
| Georgia St 13kV Expansion - Distribution                              | 450              |
| 230 kV_ 138kV_ 69 kV Pole Refurbishment                               | 450              |
| Electric Meters - kVAR Meter Initiative                               | 450              |
| Merrill Rd 477 and 478 New Feeder Breaker Additions - Distribution    | 440              |
| Water Street Substation Compressor Replacement                        | 386              |
| New Nocatee T-2 TX  | 380              |
| Georgia St 170 Distribution Feeder Addition                           | 380              |
| Georgia St 13kV Underground Distribution Survey                       | 360              |
| Circuit 825 Static Wire Replacement                                   | 331              |
| West Jax T1 230/69 kV Autotransformer Replacement                     | 329              |
| CCCN New 371 Circuit Addition - Distribution                          | 300              |
| General Transmission Improvements                                     | 300              |
| Circuit 645 UG 69kV Cable Replacement Project - PART A                | 256              |
| Normandy Substation - Protection Improvements                         | 252              |
| Capital Tools and Equipment - Underground Network and Service Centers | 231              |
| Imeson 26kV Circuit 493 Substation Breaker and Cap Bank Addition      | 228              |
| Starratt 138-26kV T2 and Circuit 368, 369 Addition - Substation       | 210              |
| Greenland Energy 230kV Bay and Breaker Addition for Circuit 950       | 200              |

**JEA**  
**Electric System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Electric Project Title  | FY24<br>Proposed |
|---|------------------|
| Ribault 26 kV Circuit 452 Addition  | 190              |
| Circuit 645 UG 69kV Cable Replacement Project - PART B                                    | 186              |
| Ribault 138-26 kV T2 and Circuit Breaker 452 Addition                                     | 181              |
| Mayo 230-138-26kV Substation - Protection and Controls                                    | 180              |
| West Jax 230/69 kV Substation Reliability Improvement - Protection and Controls           | 175              |
| Transmission Circuit 830 Structures 30, 31, 32, 42, 43, and 44 - Replacement              | 166              |
| Oakwood Villa Circuit 555 Feeder Addition - Distribution                                  | 163              |
| Distribution Breaker Telemetry Enhancements   | 160              |
| Hartley Rd Substation - T1 Transformer Replacement  | 151              |
| Paxon Substation - T1 Transformer Replacement   | 151              |
| Hartley Rd Substation - T2 Transformer Replacement  | 151              |
| Starratt 138-26kV T2 and Circuit 368, 369 Addition - Protection and Controls              | 150              |
| General Protection System Improvements Transmission                                       | 150              |
| Transmission Capacitor Bank Controls Replacement  | 150              |
| CIP SEL-3355 Hardware Replacement   | 150              |
| SJRPP 230 - 26kV Distribution Substation - Protection and Controls                        | 130              |
| Energy Management System - Base Upgrade Project   | 130              |
| Solar PV - Miller 1 New 230kV Switchyard - Protection and Controls                        | 125              |
| Solar PV - Miller 2 New 230kV Switchyard - Protection and Controls                        | 125              |
| Solar PV - Peterson 1 New 230kV Switchyard - Protection and Controls                      | 125              |
| Solar PV - Peterson 2 New 230kV Switchyard - Protection and Controls                      | 125              |
| Imeson Sub 138-26kV T2 Addition - Protection and Controls                                 | 124              |
| Circuit 696 UG 69kV Reconductor Project   | 123              |
| Circuit 693 UG 69kV Reconductor Project   | 123              |
| College 13kV 135 and 174 Feeder Additions - Distribution                                  | 120              |
| Ribault 451 Norfolk Blvd Reconductor  | 120              |
| Greenland Energy 230kV Bay and Breaker Addition for Circuit 950 - Protection and Controls | 120              |
| Oakwood Villa Circuit 555 Feeder Breaker Addition - Substation                            | 113              |
| Steelbald Substation Equipment Upgrades   | 106              |
| Solar PV - Miller 1 New 230kV Switchyard - Transmission                                   | 105              |
| Solar PV - Miller 2 New 230kV Switchyard - Transmission                                   | 105              |
| Solar PV - Peterson 1 New 230kV Switchyard - Transmission                                 | 105              |
| Solar PV - Peterson 2 New 230kV Switchyard - Transmission                                 | 105              |
| Ribault 138-26 kV T2 and Circuit 452 Addition - Protection and Controls                   | 105              |
| Future New Substation Placeholder   | 100              |
| Future New Transmission Placeholder   | 100              |
| Future New Distribution Placeholder   | 100              |
| Georgia St 13kV Substation Expansion - Protection and Controls                            | 100              |
| OM - General Transmission Improvements  | 100              |
| Mayo Substation Distribution Feeders  | 100              |
| Capital Tools and Equipment - Transmission and Substation Maintenance                     | 80               |
| Mayo Substation 230 kV Addition - Phase 2 - Protection and Controls                       | 75               |

**JEA**  
**Electric System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Electric Project Title   | FY24<br>Proposed |
|--|------------------|
| Circuit 690 UG 69kV Reconductor Project  | 74               |
| Dinsmore Solar Feeders 423, 424 - Phase 2  | 60               |
| Overhead-Underground Conversion in Neighborhoods                                   | 60               |
| Circuit 680 UG 69kV Reconductor Project  | 59               |
| Electric Customer Service Response Tools and Equipment                             | 55               |
| St Johns 4kV Substation Rebuild - Protection and Controls                          | 50               |
| Energy Management System - RTU Upgrade Project                                     | 50               |
| West Jax Substation Protection Improvement   | 30               |
| Starratt T2 Circuits 368 and 369 Addition  | 24               |
| St Johns 4kV Distribution Feeder Getaway Rebuild                                   | 10               |
| Water Street T2 Network Transformer Replacement                                    | 9                |
| Nocatee 230-26 kV T2 Addition - Protection and Controls                            | 6                |
| Merrill Rd T1 Replacement and 2 Feeder Breaker Additions - Protection and Controls | 2                |
| 138kV / 230kV Fulton Cut Replacement (JAXPort contribution)                        | -2,174           |
| <b>TRANSMISSION AND DISTRIBUTION SUBTOTAL</b>                                      | <b>160,727</b>   |
| <b>ELECTRIC OTHER</b>  |                  |
| Technology Services Projects - Electric  | 18,028           |
| Fleet - Replacement - Electric   | 14,100           |
| Capital Administrative Overhead - Electric   | 13,548           |
| Facilities - Commonwealth - Admin Upgrades   | 6,530            |
| Fleet - Expansion - Electric   | 2,366            |
| Facilities - JEA Headquarters  | 1,700            |
| Facilities - Westside Building 5 Glove Lab Upgrades                                | 1,300            |
| Facilities - Fusion Center NOC TI Upgrades (Old EOC)                               | 945              |
| Security Improvements - Electric   | 800              |
| Facilities - Paving and Site Improvements - Electric                               | 485              |
| Facilities - Heating, Ventilation, and Air - Electric                              | 430              |
| Security - Fencing - Electric  | 300              |
| Facilities - Generators - Electric   | 300              |
| Wetland Mitigation Credits for Capital Projects - Electric                         | 250              |
| Facilities - Building Upgrades - Electric  | 200              |
| Facilities - Roof Replacements - Electric  | 200              |
| Facilities - Southside - Asphalt Pavement Upgrade                                  | 200              |
| Facilities - Southside - Renovations - Phase 2                                     | 115              |
| Facilities - Plumbing Upgrades - Electric  | 100              |
| Facilities - Electrical and Lighting Systems - Electric                            | 100              |
| Utility Locate Group - Capital Equipment - Electric                                | 50               |
| Laboratory Equipment Upgrades - Electric   | 45               |
| Security - Fire System Sprinklers  | 20               |
| Facilities - Elevators - Electric  | 1                |
| <b>ELECTRIC OTHER SUBTOTAL</b>   | <b>62,113</b>    |
| <b>ELECTRIC GRAND TOTAL</b>  | <b>270,924</b>   |

**JEA**  
**Analysis of FY 2023/24 Proposed Budget**  
**Water & Wastewater System**  
**(000s)**

|  | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|--|--|---|---|--|--|-----------------|
| <b>Operating Revenues</b>                      |  |   |   |  |  |                 |
| Water & Sewer Revenues                         | \$477,665                              | \$319,565                                 | \$483,574                                     | \$491,983                              | \$14,318   | 3.00%           |
| Investment Income                              | 3,243                                  | 4,449                                     | 5,558   | 4,746                                  | 1,503  | 46.35%          |
| Capacity & Extension Fees                      | 102,742                                | 37,953                                    | 88,354  | 97,624                                 | -5,118   | -4.98%          |
| Contributed Capital                            | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Other Revenues                                 | 19,888                                 | 13,170                                    | 19,799  | 18,369                                 | -1,519   | -7.64%          |
| <b>Total Operating Revenues</b>                | <b>\$603,538</b>                       | <b>\$375,137</b>                          | <b>\$597,285</b>                              | <b>\$612,722</b>                       | <b>\$9,184</b>   | <b>1.52%</b>    |
| <b>Operating Expenditures</b>                  |  |   |   |  |  |                 |
| Operating & Maintenance                        | \$204,940                              | \$138,626                                 | \$213,159                                     | \$236,128                              | \$31,188   | 15.22%          |
| Uncollectibles                                 | 573                                    | 1,034                                     | 1,225   | 984                                    | 411  | 71.73%          |
| Emergency Contingency                          | 1,000                                  | 0   | 1,000   | 0                                      | -1,000   | -100.00%        |
| <b>Total Operating Expenses</b>                | <b>\$206,513</b>                       | <b>\$139,660</b>                          | <b>\$215,384</b>                              | <b>\$237,112</b>                       | <b>\$30,599</b>  | <b>14.82%</b>   |
| <b>Operating Income</b>                        | <b>\$397,025</b>                       | <b>\$235,477</b>                          | <b>\$381,901</b>                              | <b>\$375,610</b>                       | <b>-\$21,415</b>   | <b>-5.39%</b>   |
| <b>Non-Operating Revenues/(Expenses)</b>       |  |   |   |  |  |                 |
| Debt Service                                   | -\$103,138                             | -\$70,279                                 | -\$107,023                                    | -\$119,700                             | -\$16,562  | 16.06%          |
| Interlocal Payments                            | -6,403                                 | -3,338                                    | -3,338  | -7,219                                 | -816   | 12.74%          |
| Capacity Fee Transfer                          | -102,742                               | -37,953                                   | -88,354                                       | -97,624                                | 5,118  | -4.98%          |
| Operating Capital Outlay                       | -130,075                               | -63,041                                   | -126,193                                      | -91,054                                | 39,021   | -30.00%         |
| Renewal & Replacement Fund                     | -27,734                                | -20,040                                   | -30,060                                       | -31,574                                | -3,840   | 13.85%          |
| Contribution to City's General Fund            | -26,933                                | -17,956                                   | -26,933                                       | -28,439                                | -1,506   | 5.59%           |
| <b>Total Non-Operating Revenues/(Expenses)</b> | <b>-\$397,025</b>                      | <b>-\$212,607</b>                         | <b>-\$381,901</b>                             | <b>-\$375,610</b>                      | <b>\$21,415</b>  | <b>-5.39%</b>   |
| <b>Surplus/(Deficit)</b>                       | <b>\$0</b>                             | <b>\$22,870</b>                           | <b>\$0</b>                                    | <b>\$0</b>                             | <b>\$0</b>   |                 |
| <b>Water Sales (kGals)</b>                     | 39,504,198                             | 25,725,250                                | 39,582,467                                    | 40,584,236                             | 1,080,038  | 2.73%           |
| <b>Sewer Sales (kGals)</b>                     | 35,052,670                             | 22,760,573                                | 35,028,029                                    | 36,507,787                             | 1,455,117  | 4.15%           |
| <b>Number of Accounts</b>                      | 717,315                                | 726,503                                   | 731,373                                       | 746,686                                | 29,371   | 4.09%           |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - Water & Wastewater System**

|   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
|   | <b>(000s)</b>    |                 |
| <b>Revenues:</b>  |                  |                 |
| <b>Water &amp; Sewer Revenues</b>   | \$14,318         | 3.00%           |
| The increase is due to projections for higher sales volume and increased customer accounts in FY 2023/24.   |                  |                 |
| <b>Investment Income</b>  | \$1,503          | 46.35%          |
| The increase is a result of an increase in investment yields.   |                  |                 |
| <b>Capacity &amp; Extension Fees</b>  | -\$5,118         | -4.98%          |
| The decrease is due to decreases of \$3,869,999 in capacity fees and \$1,248,202 in line extension fees for the water, sewer, and reclaimed water systems based on current construction activity and projections for FY 2023/24.  |                  |                 |
| <b>Other Revenues</b>   | -\$1,519         | -7.64%          |
| The decrease is due to decreases of \$3,381,485 in sewer connection fees, \$1,484,323 in tappings, \$720,498 in late fees and \$330,288 in miscellaneous non-operating income. The decrease is partially offset by an increase of \$2,280,960 in inventory carrying charge income, which is the cost charged to the Electric System for buying and holding inventory.   |                  |                 |
| <b>Expenses:</b>  |                  |                 |
| <b>Operating &amp; Maintenance</b>  | \$31,188         | 15.22%          |
| The increase is primarily due to an increase of \$25,866,792 in Other Services and Charges, \$7,280,379 in salaries and overtime due to the addition of 45 new employees, \$2,118,757 in benefits, \$1,967,191 pension contributions, and \$3,486,920 in supplies and materials. The Increase is partially offset by a \$1,427,481 decrease in Insurance and an increase in total credits of \$7,070,404.<br>(DETAILED BREAKOUT PROVIDED ON THE O&M SCHEDULE AND THE EXPENDITURE VARIANCE OVERVIEW) |                  |                 |
| <b>Uncollectibles</b>   | \$411            | 71.73%          |
| The uncollectible rate increased from .12% to 0.2%.   |                  |                 |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - Water & Wastewater System**

|  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
|  | <b>(000s)</b>    |                 |
| <b>Non-Operating Revenues/(Expenses):</b>  |                  |                 |
| <b>Debt Service</b>  | -\$16,562        | 16.06%          |
| The increase is due to an increase in use of the revolving credit line and a 0.25% increase in the interest rate on variable rate debt.  |                  |                 |
| <b>Capacity Fee Transfer</b>   | \$5,118          | -4.98%          |
| The decrease is based on current construction activity and projections for FY 2023/24.   |                  |                 |
| <b>Operating Capital Outlay</b>  | \$39,021         | -30.00%         |
| The decrease is due to operating & maintenance and debt service expenses in FY 2023/24 leaving less earnings to contribute to capital projects.  |                  |                 |
| <b>Renewal &amp; Replacement Fund</b>  | -\$3,840         | 13.85%          |
| Renewal & Replacement is calculated at 5% of prior year estimated operating revenues. The contribution has increased from FY 2022/23 due to higher estimated revenues, but will be adjusted when actual data is known. |                  |                 |
| <b>Contribution to City's General Fund</b>   | -\$1,506         | 5.59%           |
| The increase is due to the contribution to the City going up from \$26,933,389 to \$28,439,210.  |                  |                 |

**JEA**  
**Analysis of Operating and Maintenance Expense**  
**FY 2022/23 Budget Compared to FY 2023/24 Proposed Budget**  
**Water & Wastewater System**  
**(000s)**

|                                | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|--------------------------------|--|---|---|--|--|-----------------|
| Salaries                       | \$66,696                               | \$50,013                                  | \$72,963                                      | \$73,976                               | \$7,280  | 10.92%          |
| Employee Benefits              | 26,366                                 | 17,012                                    | 26,915  | 28,484                                 | 2,118  | 8.03%           |
| Incentive Pay                  | 2,250                                  | 0   | 2,250   | 2,552                                  | 302  | 13.42%          |
| Supplies                       | 19,248                                 | 11,889                                    | 18,312  | 22,735                                 | 3,487  | 18.12%          |
| Other Services & Charges       | 108,247                                | 76,936                                    | 115,391                                       | 134,113                                | 25,866   | 23.90%          |
| Contracts and Contingencies    | 0                                      | 302                                       | 0   | 0                                      | NA   | NA              |
| Purchased Water & Treatment    | 45                                     | 25  | 40  | 51                                     | 6  | 13.33%          |
| Insurance                      | 5,038                                  | 1,839                                     | 2,882   | 3,611                                  | -1,427   | -28.32%         |
| Operating Reserves             | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Interest on Customer Deposits  | 13                                     | 323                                       | 327   | 639                                    | 626  | 4815.38%        |
| Expense Credits                | -6,969                                 | -4,998                                    | -5,709  | -10,033                                | -3,064   | 43.97%          |
| Transfers to WIP Salaries      | -11,342                                | -11,511                                   | -15,403                                       | -14,354                                | -3,012   | 26.56%          |
| Transfers to WIP Emp. Benefits | -4,652                                 | -3,204                                    | -4,809  | -5,646                                 | -994   | 21.37%          |
| <b>Total O &amp; M Expense</b> | <b>\$204,940</b>                       | <b>\$138,626</b>                          | <b>\$213,159</b>                              | <b>\$236,128</b>                       | <b>\$31,188</b>  | <b>15.22%</b>   |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Expenditure Variance Overview - Water & Wastewater**

|   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
|   | <b>(000s)</b>    |                 |
| <b>Operating &amp; Maintenance</b>  |                  |                 |
| <b>Salaries</b>   | \$7,280          | 10.92%          |
| The increase is primarily due to the addition of 45 positions due to enterprise-wide growth based on workforce planning and business need (the new positions are mostly for water/wastewater operations and planning/engineering/construction), a 6% assumed increase for both appointed and bargaining unit employees, and due to budgeting a 3.5% increase for collective bargaining in FY 2022/23 but the results ended up being an 8% to 9% increase. |                  |                 |
| <b>Employee Benefits</b>  | \$2,118          | 8.03%           |
| The increase is primarily due to an increase of \$1,967,191 in Pension Contribution due to the addition of 45 positions, 6% salary increase, and the FY 2022/23 results of collective bargaining.   |                  |                 |
| <b>Supplies</b>   | \$3,487          | 18.12%          |
| The increase is primarily due to increases of \$1,801,000 in costs for chemicals and gases used for water treatment, \$1,375,350 in direct purchases for operations and maintenance, grid reliability, and various water treatment costs.   |                  |                 |
| <b>Other Services and Charges</b>   | \$25,866         | 23.90%          |
| The increase is primarily due to increases of \$19,800,000 in intercompany charges for services provided by the Electric System and motor pool, along with an increase of \$8,058,635 in utility expenses for facility operations. The increase is partially offset by a decrease of \$2,010,261 in professional services for preventative maintenance costs, project engineering costs, and market development costs.                                    |                  |                 |
| <b>Insurance</b>  | -\$1,427         | -28.32%         |
| The decrease is due to moving the cost for property damage transmission and distribution insurance to the Electric System in the FY 2023/24 budget.   |                  |                 |
| <b>Expense Credits</b>  | -\$3,064         | 43.97%          |
| The increase is due to increases in allocated expenses of \$2,714,089 in Capitalized Administrative Overhead and \$300,000 of Motor Pool.   |                  |                 |
| <b>Trf. to WIP- Salaries</b>  | -\$3,012         | 26.56%          |
| Transfers to WIP employee salaries are captured in the operating budget. It represents the salaries charged to capital project work orders and is a credit to the operating fund. The increase is due to increases in salaries which increases the dollar value of the percentage of salaries allocated to capital projects.  |                  |                 |
| <b>Transfers to WIP Emp. Benefits</b>   | -\$994           | 21.37%          |
| Transfers to WIP employee capitalized benefits are captured in the operating budget. It represents the benefits charged to capital project work orders and is a credit to the operating fund.   |                  |                 |

**JEA**  
**Analysis of FY 2023/24 Proposed Capital Budget**  
**Water & Wastewater System**  
**(000s)**

|                                | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|--------------------------------|--|---|---|--|--|-----------------|
| <b>Capital Funds</b>           |  |   |   |  |  |                 |
| Debt                           | \$0                                    | \$30,763                                  | \$70,000                                      | \$294,221                              | NA   | NA              |
| Other Proceeds                 | 139,450                                | 111,890                                   | 204,503                                       | 0                                      | -139,450   | -100.00%        |
| Renewal & Replacement Deposits | 27,734                                 | 20,040                                    | 30,060  | 31,574                                 | 3,840  | 13.85%          |
| Operating Capital Outlay       | 130,074                                | 63,041                                    | 126,193                                       | 91,054                                 | -39,020  | -30.00%         |
| Contributed Capital            | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Capacity Fees                  | 102,742                                | 37,953                                    | 88,354  | 97,624                                 | -5,118   | -4.98%          |
| <b>Total Capital Funds</b>     | <b>\$400,000</b>                       | <b>\$263,687</b>                          | <b>\$519,110</b>                              | <b>\$514,473</b>                       | <b>\$114,473</b>   | <b>28.62%</b>   |
| <b>Capital Projects</b>        |  |   |   |  |  |                 |
| Water                          | \$117,561                              | \$74,676                                  | \$146,622                                     | \$133,995                              | \$16,434   | 13.98%          |
| Sewer                          | 233,489                                | 171,941                                   | 327,341                                       | \$332,425                              | 98,936   | 42.37%          |
| Other                          | 48,950                                 | 17,070                                    | 45,147  | \$48,053                               | -897   | -1.83%          |
| <b>Total Capital Projects</b>  | <b>\$400,000</b>                       | <b>\$263,687</b>                          | <b>\$519,110</b>                              | <b>\$514,473</b>                       | <b>\$114,473</b>   | <b>28.62%</b>   |
| <b>Surplus/(Deficit)</b>       | <b>\$0</b>                             | <b>\$0</b>                                | <b>\$0</b>                                    | <b>\$0</b>                             | <b>\$0</b>   |                 |

**Note: Detailed listing of Capital Projects can be seen on the next eight pages**

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title   | FY24<br>Proposed |
|--|------------------|
| <b>WATER</b>   |                  |
| Water Meters - AMI Conversion  | 23,300           |
| Galvanized Pipe Replacement - Program  | 15,000           |
| Greenland - Southside Blvd - Deerwood 3 to Greenland                               | 14,573           |
| Deerwood - Southside Blvd Intertie to Deerwood III Water Plant - New               | 12,080           |
| Water Purification Demonstration Facility  | 10,009           |
| Well Rehabilitation and Replacement Program  | 3,907            |
| JP - Nassau - William Burgess Blvd - US 17 to Miner Rd - New                       | 3,399            |
| Lakeshore Water Plant - Reservoir Rehabilitation - Phase 2                         | 3,182            |
| McDuff Water Plant - Refurbishment Project   | 2,846            |
| Water Meters - Large Water Meter Replacement                                       | 2,549            |
| Martin Luther King - Fairfax to Brentwood Water Main Replacement                   | 2,503            |
| Water Meters - Replacement   | 2,375            |
| JP - FDOT - SR21 Water Main Replacement - Wilson Blvd to Roosevelt Blvd            | 2,292            |
| Water Meters - Growth  | 2,223            |
| McDuff - Olga to Park Water Main   | 2,201            |
| JP - COJ - Ricker Rd-Old Middleburg to Morse Ave - Repair and Replace - Water Main | 1,880            |
| Deerwood III Water Treatment Plant - Well 2 - Replacement                          | 1,796            |
| Norwood Water Plant - Rehabilitation   | 1,615            |
| Main Extensions and Taps - Water   | 1,500            |
| Development - 2021-2130 Ranch Rd - Water   | 1,465            |
| Water Delivery System - Repair and Replace   | 1,379            |
| JP - FDOT - University Blvd W (SR109) - San Jose (SR13) to I-95                    | 1,329            |
| RiverTown Water Plant - New 4.7 MGD Water Plant                                    | 1,242            |
| Beverly Hills Water Main Replacement - East  | 1,202            |
| Royal Lakes Water Plant High Service Pump Expansion                                | 1,189            |
| Beacon Hills Water Plant - Rehabilitation  | 1,099            |
| JP - COJ - Harts Rd - Turtle Creek Dr S to Bertha St - Water Main Replacement      | 1,050            |
| Cisco Dr - Westlake Water Plant to Garden St - Transmission - New                  | 1,000            |
| Water Plant Capital Renewal and Replacement  | 1,000            |
| North Grid THM Mitigation Project  | 862              |
| Ridenour Water Treatment Plant - Well 8 - New                                      | 850              |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title  | FY24<br>Proposed |
|---|------------------|
| JP - Joint Participation Projects - Water                             | 700              |
| Lofton Oaks Water Plant - Improvements                                | 659              |
| Cecil Commerce Center - Well 4 - New                                  | 659              |
| Fairfax St - 1st St to 26th St Water Main Replacement                 | 651              |
| Development - 2021-0722 - Eaton Ave - Water                           | 635              |
| Main St Water Plant - Ozone Generator - Addition                      | 600              |
| Lovegrove Water Plant - Electric System Upgrade                       | 548              |
| Pritchard Rd - Old Plank Rd to Cisco Dr W - Water Transmission - New  | 503              |
| 301 Development - New 1.0 MGD Water Treatment Plant                   | 500              |
| Well Field Repair and Replace   | 500              |
| Oakridge Water Plant - High Service Pump Replacement                  | 498              |
| Talleyrand Water Main Replacement - Jessie to 8th St                  | 465              |
| Development - 2022-1199 Seabrook Village Phases 2 and 3 - Water       | 415              |
| Real Estate - Oakridge Backup Well Site                               | 370              |
| Water Treatment Plant Reservoir Repair and Replace                    | 350              |
| JP - COJ - McCoy's Creek - Cherokee St to St Johns River - Water      | 338              |
| Development - 2020-3267 - Seaton Creek - Water                        | 303              |
| JP - FDOT - North Grid - Main St - Cole Rd to Elizabeth Ln - Water    | 300              |
| Nassau Regional Water Treatment Plant - Well 1 Deepening              | 256              |
| Development - 2021-5321 Darby Offsite - Water                         | 225              |
| Water Treatment Plants - Sodium Hypochlorite Storage Tank Upgrades    | 200              |
| Westlake Water Plant - Well 4 and Raw Water Main                      | 191              |
| Southeast Water Plant - Ground Storage Tank                           | 141              |
| Deerwood Water Treatment Plant - Well 5 - Rehabilitation              | 107              |
| Wildlight Water Treatment Plant - New 2.25 MGD Plant                  | 100              |
| JP - FDOT - I95 and MLK Interchange - Water Main Replacement          | 96               |
| Brierwood Water Treatment Plant - Well 2 - Rehabilitation             | 90               |
| Hendricks Water Treatment Plant - Well 6 - Rehabilitation             | 82               |
| Brierwood Water Plant - Rehabilitation                                | 68               |
| Cecil Commerce Center Water Treatment Plant - Well 2 - Rehabilitation | 62               |
| Brierwood Water Treatment Plant - Well 1 - Rehabilitation             | 61               |
| Grid - Cost Participation - New - Water                               | 50               |
| Development Driven Projects - Water                                   | 50               |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title   | FY24<br>Proposed |
|--|------------------|
| JP - FDOT- 103rd St (SR134) - Shindler to Firestone - Water                            | 50               |
| JP - JTA - San Pablo Rd - Beach Blvd to Atlantic Blvd                                  | 48               |
| JP - FDOT - North Grid - Lem Turner - Capper Rd to Leonid - Water Main                 | 43               |
| JP - FDOT - SR115 Southside Blvd at Deerwood Park Blvd                                 | 35               |
| Southeast Water Treatment Plant - Well 4 - New   | 30               |
| JP - FDOT - Timuquana Rd (SR134) - Wesconnett to US17 - Water Main Replacement         | 30               |
| Westlake Water Plant - Expansion from 3 to 7 MGD                                       | 19               |
| JP - FDOT - JTB Blvd at Kernan Blvd - Water Main Replacement                           | 14               |
| JP - FDOT - Philips Hwy from Baymeadows Rd to University Blvd - Water Main Replacement | 12               |
| Forest Blvd - Stone Rd to T-Line - Raw Water Main - New                                | 12               |
| JP - FDOT - I10 Widening - I295 to I95 - Water Main Replacement                        | 12               |
| Beverly Hills Water Main Replacement - West  | 11               |
| Ponce de Leon - Well 1 - Replacement   | 10               |
| JP - JTA - Alta Drive Roadway Improvements - Water                                     | 3                |
| <b>WATER SUBTOTAL</b>  | <b>133,995</b>   |
| <b>SEWER</b>   |                  |
| Nassau Regional Reclamation Facility - Expansion to 3.0 MGD                            | 58,642           |
| Southwest Reclamation Facility - Expansion to 16 MGD                                   | 36,866           |
| Greenland Reclamation Facility - 4 MGD   | 34,636           |
| Buckman Reclamation Facility - Biosolids Conversion - Process Facility                 | 34,364           |
| Blacks Ford Reclamation Facility - Expansion from 6 to 12 MGD                          | 9,482            |
| Mandarin - 106 Twin Creeks - Class III/IV - Booster Pump Station                       | 7,458            |
| Pumping Stations - Capital Equipment Replacement                                       | 6,000            |
| Nassau Regional Reclamation Facility - Effluent Management                             | 5,796            |
| Buckman Water Reclamation Facility - Biosolids Facility Rehabilitation                 | 5,036            |
| Water Reclamation Facilities - Capital Equipment Replacement                           | 5,000            |
| SWDE - Southwest Deep Injection Exploratory Well                                       | 4,991            |
| SWDE - Arlington East Deep Injection Exploratory Well                                  | 4,991            |
| Monterey - 7732 Merrill Rd and 2530 Mayapple Rd - Class III/IV - Pump Station Upgrades | 4,406            |
| Sewer Collection System Trenchless Repair and Replace                                  | 4,300            |
| District II - 11308 Harts Rd - Class III/IV  | 4,175            |
| Davis - Gate Pkwy to RG Skinner - Transmission - Reclaim                               | 4,104            |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title  | FY24<br>Proposed |
|---|------------------|
| Monterey - 5838 Pompano - Class III/IV - Pump Upgrade   | 4,103            |
| Arlington East - 9247 Baymeadows Rd - Class III/IV - Pump Upgrade   | 4,043            |
| Sewer Collection System - Repair and Replace  | 4,000            |
| JP - COJ - Harts Rd Bridge Replacement - Sewer  | 3,800            |
| Resiliency - Pump Stations, Plants, Electrical Reliability  | 3,599            |
| Manhole Inspection, Prioritization, and Rehabilitation or Replacement                                       | 3,400            |
| Buckman Reclamation Facility - Biosolids RAW Sludge Holding Tank Restoration                                | 3,173            |
| 25th St at Marlo St - Gravity Sewer Replacement   | 3,018            |
| McMillan St PS Effluent Piping S20B - Force Main Replacement  | 2,853            |
| Southwest - 5825 Robitzsch Lane - Class III/IV  | 2,813            |
| Buckman Reclamation Facility - Biosolids Conversion - Operations/Maintenance Buildings                      | 2,753            |
| SWDE - Buckman Water Reclamation Facility Improvements  | 2,401            |
| Clark and Main - Kentucky St to Gun Club Rd - Force Main  | 2,367            |
| District II - 10800 Key Haven Blvd - Class III/IV   | 2,293            |
| Parental Home and Barnes - Lofberg Dr PS to Santa Monica Blvd S Force Main (S-23)                           | 2,113            |
| SWDE - Arlington East Water Reclamation Facility - Disinfection Conversion to High Level UV                 | 2,100            |
| 301 Development - New 1.0 MGD Water Reclamation Facility  | 2,000            |
| Real Estate - Nassau Regional Reclamation Facility - Storage Tank and Boosters - Property Acquisition       | 1,960            |
| RiverTown Booster Pump Station - Reclaim  | 1,810            |
| Mandarin-Greenland Interconnect - Reclaim   | 1,781            |
| Old St Augustine Rd Booster Pump Station  | 1,753            |
| Buckman Reclamation Facility - Fine Screen Replacement  | 1,724            |
| JP - SJC - CR210 - South Hampton to Ashford Mills - Reclaim Transmission                                    | 1,711            |
| Mandarin Reclamation Facility - Sludge Holding Tanks Rehabilitation   | 1,668            |
| Arlington East Water Reclamation Facility - Biosolids Force Main - SJR Crossing from University Blvd to KGS | 1,652            |
| Nassau - Radio Ave - Class III/IV - New Pump Station  | 1,538            |
| Small Diameter Iron and Cement Gravity Main Repair and Replace  | 1,500            |
| Main Extensions and Taps - Sewer  | 1,500            |
| SCADA RTU and Control Panel Upgrades  | 1,500            |
| JP - Nassau - Chester Rd - David Hallman to Pages Dairy Rd - R  | 1,383            |
| Southwest - 5104 118th St - Class III/IV  | 1,259            |
| Real Estate - Northeast Estuary - Storage and Repump - Property Acquisition                                 | 1,250            |
| Buckman Reclamation Facility - Aeration Basin Air Header and Diffuser Replacement                           | 1,195            |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title   | FY24<br>Proposed |
|--|------------------|
| Small Diameter AC and CI Force Main Replacement  | 1,095            |
| US 1 - Greenland Reclamation Facility to CR 210 - Transmission - New - Reclaim                         | 1,068            |
| JP - COJ - McCoys Creek - Cherokee St to St Johns River - Sewer  | 1,064            |
| Development - 2020-3267 - Seaton Creek - Sewer   | 1,019            |
| JP - COJ - Six Mile Bridge and Utilities Replacement   | 1,016            |
| SEQ to Gate Parkway - Transmission - New - Reclaim   | 1,000            |
| JP - Nassau - Chester Rd - David Hallman to Pages Dairy Rd - Force Main                                | 987              |
| Arlington East Water Reclamation Facility - Force Main from Arlington East Facility to University Blvd | 968              |
| Nocatee South Reclaim Improvements   | 916              |
| JP - Nassau - Water Main Burgess Blvd - US 17 to Miner Rd - New - Force Main                           | 914              |
| ARV Inspection, Prioritization, and Rehabilitation or Replacement                                      | 875              |
| Ridenour Water Treatment Plant - Storage and Repump - Reclaim  | 843              |
| Southwest - 7703 Blanding Blvd - Class III/IV  | 840              |
| Southwest - 6217 Wilson Blvd - Class III/IV  | 786              |
| Buckman Reclamation Facility - Biosolids Process Renewal and Replacement                               | 750              |
| Ponte Vedra Water Reclamation Facility - improvements  | 712              |
| Monterey - 3254 Townsend Rd - Class III/IV - Pump Upgrade  | 627              |
| Greenland - Burnt Mill Pump Station to Greenland Energy - Transmission - Force Main                    | 608              |
| JP - COJ - Ricker Rd-Old Middleburg to Morse Ave - Repair and Replace - Force Main                     | 559              |
| Arlington East - 8331 Princeton Sq - Class III/IV - Pump Upgrade                                       | 548              |
| Arlington East - 8751 Bayleaf Dr - Class III/IV - Pump Upgrade   | 531              |
| Northwest Reclamation Facility - 1.5 MGD   | 500              |
| Wastewater Odor Control - All Plants and Pump Stations   | 500              |
| SWDE - Planning, Zoning, and Land Acquisition  | 500              |
| Arlington East Water Reclamation Facility - Biosolids Pump Station Rehabilitation                      | 488              |
| Ortega Farms Trunk Main Manhole Rehabilitation   | 488              |
| JP - COJ - Old Middleburg Rd - Argyle Forest Blvd to Maynard Place - Transmission - New - Force Main   | 400              |
| JP - Joint Participation Projects - Sewer  | 400              |
| Arlington East Reclamation Facility - Secondary MCC Replacement  | 358              |
| Burnt Mill Rd 24" Force Main   | 335              |
| Nocatee North Reclaim Storage Tank   | 332              |
| Development - 2021-5321 Darby Offsite - Sewer  | 273              |
| SCADA Renewal and Replacement  | 268              |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title   | FY24<br>Proposed |
|--|------------------|
| Margaret St Area Sewer Main Installation   | 250              |
| Cedar Bay Backup Power System  | 240              |
| Buckman Reclamation Facility - Outfall Improvements - Phase 1  | 200              |
| CR210 - Longleaf Pine Pkwy to Shearwater Rd - Transmission - Reclaim   | 177              |
| 118th and Morse - Ricker Rd and Southwest Water Treatment Plant Force Main (S-49)                            | 150              |
| SWDE - Southwest Water Reclamation Facility - Purification Facility  | 141              |
| SWDE - Arlington East - Purification Facility  | 141              |
| Monterey - 8043 Carlotta Rd - Class III/IV - Pump Upgrade  | 139              |
| SWDE - Monterey Water Reclamation Facility   | 131              |
| Development - 2021-0517 Percy Oaks Offsite - Sewer   | 123              |
| SWDE - Cedar Bay - Purification Facility   | 123              |
| Nira St - Emergency Trunk Sewer Repair   | 116              |
| Lenox Ave - Fouraker Rd to Palisades Dr - Distribution - New - Force Main                                    | 115              |
| Development - 2021-0517 Percy Oaks Offsite - Water   | 109              |
| Northbank Riverwalk - Forest St to Standish PI Pump Station (S-35)   | 100              |
| Waste Water Pumping Station Safety Improvements - Guard Rail Installation                                    | 100              |
| District II - Capper Rd - Meadowlea Dr to Lem Turner - Force Main  | 90               |
| Mandarin Water Reclamation Facility - Emergency Pumping System   | 79               |
| Southwest - POW MIA Memorial Pkwy - Normandy Blvd to Parkland Master Pump Station - Force Main               | 77               |
| Reuse Delivery - Repair and Replace  | 55               |
| Southwest - Morse Ave - Ricker Rd to Firestone Rd - Force Main   | 50               |
| Southwest - Chaffee Rd S - Crystal Springs Rd - Force Main   | 50               |
| Grid - Cost Participation - New - Reclaim  | 50               |
| Grid - Cost Participation - New - Force Main   | 50               |
| Development Driven Projects - Pump Stations  | 50               |
| Development Driven Projects - Reclaim  | 50               |
| Development Driven Projects - Sewer  | 50               |
| Manhole SCADA Repair and Replace   | 50               |
| Diesel-driven Backup Pumps - Repair and Replace  | 50               |
| Reuse Facility - Capital Equipment Replacement   | 50               |
| Nassau Regional Reclamation Facility - SR200 West of I-95 RW Storage Tank and Booster Pump Station - Reclaim | 44               |
| District II - Ranch Rd - Tradeport Dr to DUV-14491 Master Pump Station - Force Main                          | 40               |
| Evergreen Ave and 45th St E - Oakwood St to 47th Street (S-31) - Force Main                                  | 40               |

**JEA**  
**Water Wastewater System**  
**FY2024**  
**Capital Budget**  
**(000's Omitted)**

| Water/Wastewater Project Title   | FY24<br>Proposed |
|--|------------------|
| Arlington East Reclamation Facility Upgrades - Aeration Basin and Blowers                        | 30               |
| Arlington East Reclamation Facility Upgrades - Influent Structure                                | 30               |
| JP - FDOT - Stuart Street Rehabilitation at I95 and MLK Interchange - Sewer                      | 30               |
| Monterey Reclamation Facility Improvements- Phase 2  | 29               |
| 5th St W - Imeson Rd to Melson Ave - Transmission - New - Force Main                             | 27               |
| Veterans Pkwy - Longleaf Pine Pkwy to CR210 - Transmission - Reclaim                             | 26               |
| Arlington East Reclamation Facility - Parallel Sludge Line                                       | 25               |
| SR200 - William Burgess Blvd to Police Lodge Rd - Transmission - Reclaim                         | 24               |
| Southwest - 103rd Street at Piper Glen Blvd - Force Main   | 19               |
| JP - FDOT - Timuquana Rd (SR134) - Wesconnett to US17 - Force Main Replacement                   | 14               |
| JP - FDOT - I10 Widening - I295 to I95 - Force Main Replacement                                  | 12               |
| Buckman Reclamation Facility - Disinfection System Replacement                                   | 12               |
| JP - FDOT - District II - Lem Turner - Capper Rd to Leonid - Force Main                          | 10               |
| 4511 Spring Park Rd Lift Station   | 10               |
| Mandarin Water Reclamation Facility - River UV Replacement                                       | 8                |
| JP - FDOT - Philips Hwy from Baymeadows Rd to University Blvd - Force Main Replacement           | 6                |
| Southwest - 4881 Timuquana Rd - Class III/IV   | 4                |
| SWDE - Cedar Bay Deep Injection Exploratory Well   | 2                |
| JP - JTA - Alta Drive Roadway Improvements - Sewer   | 2                |
| <b>SEWER SUBTOTAL</b>  | <b>332,425</b>   |
| <b>WATER OTHER</b>   |                  |
| Technology Services Projects - Water   | 12,973           |
| Capital Administrative Overhead - Water  | 7,750            |
| Fleet - Replacement - Water  | 7,300            |
| Fleet - Expansion - Water  | 5,620            |
| Facilities - Generators - Water  | 4,253            |
| Laboratory - PSSC Offsite Remediation and Parking Lot Expansion                                  | 1,614            |
| Security Improvements - Water  | 885              |
| Facilities - Mandarin Reclamation Facility - Facility Parking and Storm Water Upgrades - Phase 2 | 821              |
| Facilities - Main St Lab Emergency Generator Project   | 820              |
| Wetland Mitigation Credits for Capital Projects - Water  | 750              |
| Security - Fencing - Water   | 650              |
| Facilities - Heating, Ventilation, and Air - Water   | 520              |
| Facilities - District II Reclamation Facility - New Storage Building and Site Upgrades           | 467              |

**JEA  
Water Wastewater System  
FY2024  
Capital Budget  
(000's Omitted)**

| <b>Water/Wastewater Project Title</b>  | <b>FY24<br/>Proposed</b> |
|--|--------------------------|
| Facilities - Blacks Ford Reclamation Facility New Parking and Storage Building | 454                      |
| Facilities - Roof Replacements - Water   | 435                      |
| Facilities - Building Upgrades - Water   | 400                      |
| Facilities - Electric and Lighting Systems - Water                             | 400                      |
| Facilities - District II Reclamation Facility - New Plant Entrance             | 385                      |
| Facilities - Blanding Blvd Lift Station Entrance Drive                         | 344                      |
| Facilities - Plumbing Upgrades - Water   | 250                      |
| Facilities - Paving and Site Improvements - Water                              | 250                      |
| Facilities - Elevators - Water   | 250                      |
| Laboratory Equipment Upgrades - Water  | 243                      |
| Real Estate - Easement Location and Acquisitions                               | 150                      |
| Utility Locate Group - Capital Equipment - Water                               | 50                       |
| Security - Fire Alarm and Sprinkler Systems                                    | 20                       |
| <b>WATER OTHER SUBTOTAL</b>  | <b>48,053</b>            |
| <b>WATER/WASTEWATER GRAND TOTAL</b>  | <b>514,473</b>           |

**JEA**  
**Analysis of FY 2023/24 Proposed Budget**  
**District Energy System**  
**(000s)**

|  | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|--|--|---|---|--|--|-----------------|
| <b>OPERATING BUDGET:</b>                       |  |   |   |  |  |                 |
| <b>Operating Revenues</b>                      |  |   |   |  |  |                 |
| Revenues                                       | \$12,852                               | \$7,768                                   | \$12,764                                      | \$12,561                               | -\$291   | -2.26%          |
| Investment Income                              | 0                                      | 26  | 26  | 0                                      | 0  |                 |
| <b>Total Operating Revenues</b>                | <b>\$12,852</b>                        | <b>\$7,794</b>                            | <b>\$12,790</b>                               | <b>\$12,561</b>                        | <b>-\$291</b>  | <b>-2.26%</b>   |
| <b>Operating Expenditures</b>                  |  |   |   |  |  |                 |
| Operating and Maintenance                      | \$6,449                                | \$3,362                                   | \$5,871                                       | \$5,840                                | -\$609   | -9.44%          |
| <b>Total Operating Expenditures</b>            | <b>\$6,449</b>                         | <b>\$3,362</b>                            | <b>\$5,871</b>                                | <b>\$5,840</b>                         | <b>-\$609</b>  | <b>-9.44%</b>   |
| <b>Operating Income</b>                        | <b>\$6,403</b>                         | <b>\$4,432</b>                            | <b>\$6,919</b>                                | <b>\$6,721</b>                         | <b>\$318</b>   | <b>4.97%</b>    |
| <b>Non-Operating Revenues/(Expenses)</b>       |  |   |   |  |  |                 |
| Debt Service                                   | -\$3,242                               | -\$2,274                                  | -\$3,521                                      | -\$3,884                               | -\$642   | 19.80%          |
| Rate Stabilization - Debt Management           | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Renewal & Replacement                          | -415                                   | -300                                      | -451  | -633                                   | -218   | 52.53%          |
| Operating Capital Outlay                       | -2,746                                 | -1,400                                    | -2,947  | -2,204                                 | 542  | -19.74%         |
| <b>Total Non-Operating Revenues/(Expenses)</b> | <b>-\$6,403</b>                        | <b>-\$3,974</b>                           | <b>-\$6,919</b>                               | <b>-\$6,721</b>                        | <b>-\$318</b>  | <b>4.97%</b>    |
| <b>Surplus/(Deficit)</b>                       | <b>\$0</b>                             | <b>\$458</b>                              | <b>\$0</b>                                    | <b>\$0</b>                             | <b>\$0</b>   |                 |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Revenue and Expense Variance Overview - District Energy System**

|  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
|  | <b>(000s)</b>    |                 |
| <b>Operating Revenue</b>   |                  |                 |
| <b>Revenues</b>  | -\$291           | -2.26%          |
| <p>The decrease is primarily due to a decreases of \$453,978 in Commodity Revenue (charge for the full recovery of electric and water expenses) and \$172,282 in Consumption Revenues (charge set annually for the full recovery of operating and maintenance expenses). The decrease is partially offset by an increase of \$335,938 in Demand Revenues (charge based on the cost of debt service, capital renewal, and replacement of equipment for each plant).</p> |                  |                 |
| <b>Operating Expenditures</b>  |                  |                 |
| <b>Operating and Maintenance</b>   | -\$609           | -9.44%          |
| <p>The decrease is due to decreases of \$823,819 in other services and charges and \$55,000 in insurance. The decrease is partially offset by increases of \$103,241 in salaries and a decrease of \$162,881 in expense credits. (DETAILED BREAKOUT GIVEN ON NEXT TWO PAGES)</p>   |                  |                 |
| <b>Non- Operating Revenues/ (Expenses)</b>   |                  |                 |
| <b>Debt Service</b>  | -\$642           | 19.80%          |
| <p>The increase in debt service is due to an increase of \$643,147 in anticipated use of the revolving credit facility.</p>  |                  |                 |
| <b>Operating Capital Outlay</b>  | \$542            | -19.74%         |
| <p>The decrease is due to a decrease in revenue and increases in expenses for debt service, and renewal and replacement in FY 2023/24 leaving less earnings to contribute to capital projects.</p>   |                  |                 |

**JEA**  
**Analysis of Operating and Maintenance Expense**  
**FY 2022/23 Budget Compared to FY 2023/24 Proposed Budget**  
**District Energy System**  
**(000s)**

|                          | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|--------------------------|--|---|---|--|--|-----------------|
| Salaries                 | \$629                                  | \$423                                     | \$641   | \$732                                  | \$103  | 16.38%          |
| Employee Benefits        | 220                                    | 153                                       | 226   | 221                                    | 1  | 0.45%           |
| Supplies                 | 90                                     | 35  | 65  | 80                                     | -10  | -11.11%         |
| Other Services & Chgs.   | 5,554                                  | 2,841                                     | 5,069   | 4,731                                  | -823   | -14.82%         |
| Intercompany Charges     | 60                                     | 44  | 64  | 72                                     | 12   | 20.00%          |
| Insurance                | 194                                    | 81  | 121   | 139                                    | -55  | -28.35%         |
| Operating Reserve        | 0                                      | 0   | 0   | 0                                      | NA   | NA              |
| Expense Credits          | -298                                   | -215                                      | -315  | -135                                   | 163  | -54.70%         |
| <b>O &amp; M Expense</b> | <b>\$6,449</b>                         | <b>\$3,362</b>                            | <b>\$5,871</b>                                | <b>\$5,840</b>                         | <b>-\$609</b>  | <b>-9.44%</b>   |

**JEA**  
**FY 2022/23 Original Budget Vs. FY 2023/24 Proposed Budget**  
**Expenditure Variance Overview - District Energy System**

|  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
|  | <b>(000s)</b>    |                 |
| <b>Operating &amp; Maintenance</b>   |                  |                 |
| <b>Salaries</b>  | \$103            | 16.38%          |
| The increase is due to a 6% increase in salaries for bargaining unit and appointed employees and due to budgeting a 3.5% increase for collective bargaining in FY 2022/23 but the results ended up being an 8% to 9% increase.                       |                  |                 |
| <b>Supplies</b>  | -\$10            | -11.11%         |
| The decrease is due to a decrease in chemicals & gases expense.  |                  |                 |
| <b>Other Services and Charges</b>  | -\$823           | -14.82%         |
| The decrease is primarily due to decreases of \$519,291 in industrial services due to the one-time budgeting of a thermal tank rehabilitation in FY 2022/23 and \$453,978 due to lower fuel costs for the electricity used to produce chilled water. |                  |                 |
| <b>Insurance</b>   | -\$55            | -28.35%         |
| The decrease is primarily due to the reclassification of all property damage insurance (T&D) to the Electric System.   |                  |                 |
| <b>Expense Credits</b>   | \$163            | -54.70%         |
| The decrease is primarily due to a reduction in allocated expenses of \$158,575 for Capitalized Administrative Overhead.   |                  |                 |

**JEA**  
**Analysis of FY 2023/24 Proposed Capital Budget**  
**District Energy System**  
**(000s)**

|                                 | <b>2022/23<br/>Original<br/>Budget</b> | <b>8 Months<br/>Actual<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>2023/24<br/>Proposed<br/>Budget</b> | <b>\$ Change<br/>2023/24 Proposed Budget<br/>over 2022/23 Original</b> | <b>% Change</b> |
|---------------------------------|--|---|---|--|--|-----------------|
| <b>Capital Funds</b>            |  |   |   |  |  |                 |
| Debt                            | \$3,500                                | \$5,053                                   | \$5,905                                       | \$13,945                               | 10,445   | 298.44%         |
| Other Proceeds                  | 275                                    | 275                                       | 275   | 0                                      | -275   | -100.00%        |
| Renewal & Replacement           | 415                                    | 300                                       | 451   | 633                                    | 218  | 52.53%          |
| Operating Capital Outlay        | <u>2,746</u>                           | <u>1,400</u>                              | <u>2,947</u>                                  | <u>2,205</u>                           | <u>-541</u>  | <u>-19.71%</u>  |
| <b>Total Capital Funds</b>      | <u>\$6,936</u>                         | <u>\$7,028</u>                            | <u>\$9,578</u>                                | <u>\$16,783</u>                        | <u>9,847</u>   | <u>141.98%</u>  |
| <b>Capital Projects</b>         |  |   |   |  |  |                 |
| District Energy System Projects | <u>\$6,936</u>                         | <u>\$7,028</u>                            | <u>\$9,578</u>                                | <u>\$16,783</u>                        | <u>9,847</u>   | <u>141.98%</u>  |
| <b>Surplus/(Deficit)</b>        | <u>\$0</u>                             | <u>\$0</u>                                | <u>\$0</u>                                    | <u>\$0</u>                             | <u>\$0</u>   |                 |

**CAPITAL BUDGET:**

| <b>Description</b>                                       | <b>FY 2023/24</b> |
|--|-------------------|
| DES - Future Expansion Projects Placeholder              | 5,960             |
| DES - Hogans Creek - Plant Expansion                     | 4,000             |
| DES - Shipyards Segment A - Chilled Water Main Extension | 3,400             |
| DES - Metropolitan Loft (SBA) Chilled Water Extension    | 2,340             |
| District Energy System - General Repair and Replace      | 765               |
| Capital Administrative Overhead - District Energy        | 243               |
| Security Improvements - District Energy                  | 50                |
| Downtown Plant Expansion - New Chiller and Cooling Tower | 25                |
| <b>District Energy Total</b>                             | <u>\$16,783</u>   |

**COUNCIL AUDITOR’S OFFICE  
JEA PAY FOR PERFORMANCE PLAN SUMMARY  
PROPOSED BUDGET FY 2023/2024**

**PURPOSE**

The purpose of the JEA Pay for Performance plan is to “focus employees and managers on key corporate measures and objectives, as well as to push the organization toward a continuous improvement culture with resulting operational excellence” and reward exceptional performance as measured against pre-established goals. The JEA Board of Directors shall review and approve the program each fiscal year. The Pay for Performance plan for FY 2022/23 was approved by the JEA Board of Directors on September 20, 2022. The JEA Board has not yet reviewed and approved the Pay for Performance Plan parameters and payouts for FY 2023/24, but the Board is expected to take it up at the Board Meeting on August 29, 2023.

**JEA FY 2023/24 BUDGET**

The amount budgeted for the JEA Pay for Performance plan is \$8,800,000. This represents approximately 70% of the maximum potential payout. The current total estimated cost for FY 2023/24 may not exceed \$12,530,119 or 5% of budgeted payroll. The budgeted Pay for Performance amount is listed as “incentive pay” within Operating & Maintenance expense.

**ELIGIBILITY**

All full time and part-time JEA appointed, and union employees are eligible to participate in the program, except for the Chief Executive Officer/Managing Director. The annual program cost shall not exceed 5% of total payroll in any given year. In addition, all plan participants shall be eligible for the same percentage of payout based on the achievement of the metrics, not to exceed the lesser of 5% of base salary or \$20,000.

**PERFORMANCE GOALS**

These will not be determined by the JEA Board of Directors until August 29, 2023, at the earliest.

**Chief Executive Officer (CEO)/Managing Director Contract**

The CEO is the only contract employee at JEA. Pursuant to the amendment to the employment agreement with an effective date of January 24, 2023, the CEO’s term ends on November 30, 2025, with no option to extend. The CEO’s annual base shall increase by 3%, on November 30<sup>th</sup> of the years 2023 through 2024. The CEO will be provided with a monthly allowance of \$2,083.33 for telephone and other business expenses. The CEO’s contract stipulates that he agrees that he is not entitled to incentive compensation and agrees to forego participation in JEA's pay for performance plan or any other incentive-based compensation plan developed for all other JEA employees.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 PUBLIC WORKS  
 STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM (10401)**

**PROPOSED BUDGET BOOK – Page # 27**

**BACKGROUND:**

Funding budgeted in the Streets & Highways 5-Year Road Program is used for road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016, with the extension of the Local Option Gas Tax, the allocation of the Constitutional Fuel Tax (2 cents) between JTA and the City is now split 50/50. This is an “all years” fund.

**REVENUE:**

1. State Shared Revenue:

- The budgeted amount of \$4,500,101 represents 50% of the Constitutional Fuel Tax (2 cents) revenues. These revenues are impacted by the consumption of gasoline, which is directly affected by the state of the economy, tourism, and the infusion of more gasoline-efficient vehicles and hybrids.

2. Contribution From Local Units:

- This budgeted amount represents the City’s portion that is distributed from the fiscal agent to the City and is used to fund capital projects.

**EXPENDITURES:**

1. Capital Outlay:

- This expenditure represents the City’s portion of the Constitutional Fuel Tax (2 cents) that is used to fund capital projects. This funding is proposed to be used to fund a portion of the FY 2023/24 Capital Improvement Projects as noted below.

| Project Name in CIP | FY 2023/24<br>Proposed |
|---------------------|------------------------|
| Roadway Resurfacing | \$ 4,500,101           |

2. Grants, Aids & Contributions:

- Per the interlocal agreement with JTA, 50% of the Constitutional Fuel Tax (2 cents) is transferred to a fiscal agent for distribution to JTA.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
PUBLIC WORKS  
LOCAL OPTION ½ CENT TRANSPORTATION (10402)**

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**PROPOSED BUDGET BOOK – Page # 28**

**BACKGROUND:**

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

**REVENUE:**

1. Local Option Sales Tax:

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax by the Budget Office. **See Recommendation below.**

**EXPENDITURES:**

1. Grants, Aids & Contributions:

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations.

**SERVICE LEVEL CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARD:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATION:**

We recommend a decrease of \$3,710,677 in Local Option Sales Tax revenues to better align with the revenues received by the City in recent months. This will be offset with a reduction in distribution to JTA. This will have no impact on the Special Council Contingency.

**COUNCIL AUDITOR’S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR’S PROPOSED FY 2023/24 BUDGET  
 PUBLIC WORKS  
 LOCAL OPTION GAS TAX (10403)**

**PROPOSED BUDGET BOOK – Page # 29**

**BACKGROUND:**

The Local Option Gas Tax is the tax of six cents on every gallon of motor fuel and diesel sold in Duval County. The gas tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement. In FY 2013/14, City Council approved an extension of the Local Option Gas Tax until August 31, 2036 with Ordinance 2013-820-E in which the City receives one cent and JTA receives the remaining five cents of the gas tax. In FY 2021/22, City Council approved an extension of the Local Option Gas Tax until August 31, 2046 with Ordinance 2021-223-E, which beginning September 1, 2036, the City and JTA will each receive three cents of the gas tax. Eligible uses of funding are: public transportation operations and maintenance, pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects. This is an “all years” fund.

**REVENUE:**

1. Local Option Fuel Tax:
  - The budgeted amount represents 100% of the revenues (six of the six cents) estimated to be generated from the local option gas tax.
2. Contribution from Local Units:
  - This line represents the City’s portion (one of the six cents) that is distributed from the fiscal agent back to the City and is used to fund capital projects.

**EXPENDITURES:**

1. Capital Outlay:
  - This expenditure represents the one cent of Local Option Gas Tax retained for City use. The amounts below represent the proposed funding by project from the local option gas tax.

| <b>Fund</b> | <b>Dept.</b> | <b>Project Name</b> | <b>Expenditures</b> |
|-------------|--------------|---------------------|---------------------|
| 10403       | PW           | Roadway Resurfacing | \$5,317,866         |

Note:

Section 799.107 of the Municipal Code requires that 20% of the collections are to be spent on bicycle and pedestrian improvements. As Proposed, this requirement is not met. This issue will be addressed in the Capital Improvement Plan budget review during Meeting #5.

2. Grants Aids & Contributions:
  - This expenditure represents the transfer of 100% of Local Option Gas Tax to the fiscal agent that remits the City portion (one of the six cents) back to the City. The remaining portion (five of the six cents) are remitted to JTA.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
PUBLIC WORKS  
LOCAL OPTION GAS TAX (10403)**

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**PROPOSED BUDGET BOOK – Page # 29**

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATIONS:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2023/24 BUDGET  
5 – CENT LOCAL OPTION GAS TAX (10404)**

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**PROPOSED BUDGET BOOK – Page # 30**

**BACKGROUND:**

The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County per F.S. 206.41(1)(e). Diesel fuel is not subject to this tax. In FY 2021/22, City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax (LOGT) commencing January 1, 2022, through December 31, 2051. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving two and one-half cents (\$0.025). The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding are: construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan. Ordinance 2021-223-E incorporated a listing of projects JTA is obligated to undertake and complete.

**REVENUE:**

1. Local Option Fuel Tax:
  - The budgeted amount represents 100% of the Five-Cent Local Option Gas Tax from motor fuel sales.
2. Contribution from Local Units:
  - The budgeted amount represents 50% of the Five-Cent Local Option Gas Tax that is distributed from the fiscal agent back to the City and is used to fund capital projects.

**EXPENDITURES:**

1. Capital Outlay
  - This expenditure represents 50% of the Five-Cent Local Option Gas Tax retained by the City and spent on roadway resurfacing.
2. Grants, Aids & Contributions
  - This expenditure represents the transfer of 100% of the Five-Cent Local Option Gas Tax to the fiscal agent that remits 50% of the funds back to the City and 50% of the funds to JTA.

**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 2023/24 BUDGET  
NINTH-CENT FUEL TAX (10405)**

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**PROPOSED BUDGET BOOK – Page # 31**

**BACKGROUND:**

The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. In FY 2021/22, City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. This tax was already charged on diesel fuel per F.S. 206.87(1)(b) and deposited into the General Fund/GSD. The portion on diesel is 100% the City's. The Ninth-Cent Fuel Tax revenue from motor fuel is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent (\$0.005). Eligible uses of funding are: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks. Ordinance 2021-223-E incorporated a listing of projects JTA is obligated to undertake and complete.

**REVENUE:**

1. Local Option Fuel Tax:
  - The budgeted amount represents 100% of the Ninth-Cent Fuel Tax from motor fuel sales.
2. Contribution from Local Units:
  - The budgeted amount represents 50% of the Ninth-Cent Fuel Tax that is distributed from the fiscal agent back to the City and is used to fund capital projects.

**EXPENDITURES:**

1. Capital Outlay
  - This expenditure represents 50% of the Ninth-Cent Fuel Tax retained by the City and spent on roadway resurfacing.
2. Grants, Aids & Contributions
  - This expenditure represents the transfer of 100% of the Ninth-Cent Fuel Tax to the fiscal agent that remits 50% of the funds back to the City and 50% of the funds to JTA.

**SERVICE LEVEL CHANGES:**

None.

**EMPLOYEE CAP CHANGES:**

There are no authorized positions in this fund.

**RECOMMENDATION:**

None.

**Jacksonville Transportation Authority  
Comparison of Budgets  
2022/23 to 2023/24  
Operating and Capital Budgets**

|                                   | Bus           |              | Connexion    |             | Skyway      |             | Ferry       |              | General Fund |              | Transfers Out | Total Budget  |
|-----------------------------------|---------------|--------------|--------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|---------------|---------------|
|                                   | Operations    | Capital      | Operations   | Capital     | Operations  | Capital     | Operations  | Capital      | Operations   | Capital      |               |               |
| <b>Approved FY 22/23</b>          | \$135,978,801 | \$15,479,282 | \$21,606,141 | \$1,716,000 | \$9,141,136 | \$1,265,014 | \$3,219,594 | \$4,199,250  | \$3,478,106  | \$12,833,453 | -\$25,267,190 | \$183,649,587 |
| <b>Requested Revised FY 23/24</b> | \$137,964,762 | \$49,937,188 | \$23,690,851 | \$3,225,922 | \$9,421,703 | \$2,580,881 | \$3,587,703 | \$315,000    | \$4,663,538  | \$10,604,721 | -\$27,497,582 | \$218,494,687 |
| <b>\$ Change</b>                  | \$1,985,961   | \$34,457,906 | \$2,084,710  | \$1,509,922 | \$280,567   | \$1,315,867 | \$368,109   | -\$3,884,250 | \$1,185,432  | -\$2,228,732 | -\$2,230,392  | \$34,845,100  |
| <b>% Change</b>                   | 1.46%         | 222.61%      | 9.65%        | 87.99%      | 3.07%       | 104.02%     | 11.43%      | -92.50%      | 34.08%       | -17.37%      | 8.83%         | 18.97%        |

**NOTE: The Fiscal Year 2023/24 budget amounts above reflect JTA's requested revised budget and not their original submitted budget.**

| Employee Headcount          |                         |                         |           |
|-----------------------------|-------------------------|-------------------------|-----------|
| Budget                      | Original<br>FY 22/23 FT | Proposed<br>FY 23/24 FT | Change    |
| <b>Union</b>                |                         |                         |           |
| Bus Operators               | 368                     | 368                     | 0         |
| Bus Supervisors/Dispatchers | 24                      | 25                      | 1         |
| Bus Maintenance             | 124                     | 114                     | -10       |
| Skyway Maintenance          | 22                      | 25                      | 3         |
| Connexion Maintenance       | 14                      | 20                      | 6         |
| Ferry Maintenance           | 0                       | 0                       | 0         |
| Customer Service            | 6                       | 13                      | 7         |
| <b>Total</b>                | <b>558</b>              | <b>565</b>              | <b>7</b>  |
| <b>Non-Union</b>            |                         |                         |           |
| Engineering (CCP)           | 11                      | 11                      | 0         |
| Automation                  | 8                       | 8                       | 0         |
| Corporate                   | 160                     | 167                     | 7         |
| Bus                         | 82                      | 68                      | -14       |
| Skyway                      | 15                      | 15                      | 0         |
| Connexion                   | 6                       | 6                       | 0         |
| Ferry                       | 0                       | 0                       | 0         |
| <b>Total</b>                | <b>282</b>              | <b>275</b>              | <b>-7</b> |
| <b>Grand Total</b>          | <b>840</b>              | <b>840</b>              | <b>0</b>  |

| Amounts flowing through the City of Jacksonville to Jacksonville Transportation Authority: |                      |
|--|----------------------|
| City Contribution (Connexion)*   | \$1,706,932          |
| Sales Tax (General Fund)*  | 3,000,000            |
| Local Option Gas Tax (Bus)*  | 16,201,983           |
| Local Option Gas Tax (Capital)*  | 10,604,721           |
| Sales Tax (Bus)*   | 99,597,329           |
|  | <b>\$131,110,965</b> |

\* Amounts are before any Recommendations

| JTA Vehicle Fleet Totals (@ year-end) |            |            |
|---------------------------------------|------------|------------|
| Vehicle Type                          | FY 22/23   | FY 23/24   |
| Buses*                                | 217        | 217        |
| Connexion (CTC)                       | 100        | 100        |
| Non-Revenue Support                   | 85         | 85         |
| <b>Total</b>                          | <b>402</b> | <b>402</b> |

| * Bus Fleet Breakdown     |            |            |
|---------------------------|------------|------------|
| Bus Type                  | FY 22/23   | FY 23/24   |
| Fixed Route Fleet         | 139        | 139        |
| First Coast Flyers        | 58         | 58         |
| Community Shuttle         | 0          | 0          |
| <b>Active Fleet Total</b> | <b>197</b> | <b>197</b> |
| Contingency               | 20         | 20         |
| <b>Total Buses</b>        | <b>217</b> | <b>217</b> |

**Jacksonville Transportation Authority**  
**Analysis of FY 2023/24 Proposed Operating Budget**  
**Bus Division**

|                                      | FY 2022/23<br>Original<br>Budget | 6 Months<br>Actuals<br>FY 2022/23 | 12 Months<br>Projected<br>FY 2022/23 | FY 2023/24<br>Original<br>Submittal | FY 2023/24<br>JTA Requested<br>Revised Proposed<br>Budget | FY 2023/24<br>JTA Requested Revised<br>over FY 2022/23 Original<br>\$ Change | FY 2023/24<br>JTA Requested Revised<br>over FY 2022/23 Original<br>% Change |
|--------------------------------------|----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|---|--|---|
| <b>Operating Revenues</b>            |                                  |                                   |                                      |                                     |   |  |   |
| Federal, State & Local Grants        | \$9,569,099                      | \$4,048,416                       | \$9,569,099                          | \$10,574,708                        | \$10,574,708  | \$1,005,609  | 10.51%  |
| Local Option Gas Tax                 | 15,884,297                       | 8,101,422                         | 16,202,845                           | 16,201,983                          | 16,201,983  | 317,686  | 2.00%   |
| Net Sales Tax - Operating            | 95,850,535                       | 51,713,265                        | 103,426,530                          | 99,597,329                          | 99,597,329  | 3,746,794  | 3.91%   |
| Passenger Fares                      | 6,808,898                        | 3,043,689                         | 6,087,377                            | 7,465,727                           | 7,465,727   | 656,829  | 9.65%   |
| Federal Preventative Maintenance     | 6,780,000                        | 0                                 | 1,280,000                            | 1,250,000                           | 1,250,000   | -5,530,000   | -81.56%   |
| Non-Transportation Revenue           | 1,084,868                        | 299,030                           | 825,688                              | 2,375,015                           | 2,375,015   | 1,290,147  | 118.92%   |
| Interest Earnings                    | 1,104                            | 142                               | 284                                  | 500,000                             | 500,000   | 498,896  | 45189.86%   |
| <b>Total Operating Revenues</b>      | <b>\$135,978,801</b>             | <b>\$67,205,964</b>               | <b>\$137,391,823</b>                 | <b>\$137,964,762</b>                | <b>\$137,964,762</b>                                      | <b>\$1,985,961</b>   | <b>1.46%</b>  |
| <b>Operating Expenditures</b>        |                                  |                                   |                                      |                                     |   |  |   |
| Salaries and Wages                   | \$42,699,057                     | \$20,496,275                      | \$40,992,550                         | \$46,709,625                        | \$46,909,625  | \$4,210,568  | 9.86%   |
| Fringe Benefits                      | 22,122,174                       | 12,225,414                        | 24,450,828                           | 23,365,244                          | 23,662,738  | 1,540,564  | 6.96%   |
| Fuel and Lubricants                  | 4,279,925                        | 2,534,049                         | 5,068,097                            | 4,056,622                           | 4,056,623   | -223,302   | -5.22%  |
| Materials and Supplies               | 5,483,127                        | 1,947,779                         | 4,664,508                            | 5,036,738                           | 5,636,738   | 153,611  | 2.80%   |
| Services                             | 23,737,161                       | 13,535,397                        | 27,070,794                           | 25,056,360                          | 25,156,359  | 1,419,198  | 5.98%   |
| Insurance                            | 1,018,040                        | 342,640                           | 995,848                              | 1,571,168                           | 1,571,168   | 553,128  | 54.33%  |
| Travel/Training/Dues & Subscriptions | 849,137                          | 402,067                           | 804,133                              | 445,037                             | 545,037   | -304,100   | -35.81%   |
| All Other/Miscellaneous              | 1,963,349                        | 1,315,831                         | 2,423,984                            | 2,009,968                           | 2,568,203   | 604,854  | 30.81%  |
| Contingency                          | 8,559,641                        | 0                                 | 0                                    | 1,114,000                           | 360,689   | -8,198,952   | -95.79%   |
| Transfer to Connexion                | 15,518,365                       | 8,384,351                         | 14,958,941                           | 19,000,000                          | 17,329,355  | 1,810,990  | 11.67%  |
| Transfer to Skyway                   | 7,870,727                        | 4,076,056                         | 7,385,353                            | 8,000,000                           | 8,283,587   | 412,860  | 5.25%   |
| Transfer to Ferry                    | 1,878,098                        | 1,388,529                         | 2,040,377                            | 1,600,000                           | 1,884,640   | 6,542  | 0.35%   |
| <b>Total Operating Expenditures</b>  | <b>\$135,978,801</b>             | <b>\$66,648,388</b>               | <b>\$130,855,413</b>                 | <b>\$137,964,762</b>                | <b>\$137,964,762</b>                                      | <b>\$1,985,961</b>   | <b>1.46%</b>  |
| <b>Surplus/(Deficit)</b>             | <b>\$0</b>                       | <b>\$557,576</b>                  | <b>\$6,536,410</b>                   | <b>\$0</b>                          | <b>\$0</b>  | <b>\$0</b>   | <b>N/A</b>  |

**Jacksonville Transportation Authority**  
**FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget**  
**Bus Division - Operating Variance Overview**

| <b>Revenues</b>   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <p><b>Federal, State &amp; Local Grants</b><br/> The increase is primarily due to a projected increase in the State of Florida block grant, as well as an increased allocation of the Section 5307 Urbanized Area Formula Program grant.</p>  | \$1,005,609      | 10.51%          |
| <p><b>Local Option Gas Tax</b><br/> The increase is based on JTA estimates for the six cent Local Option Gas Tax. JTA receives 5 cents of the 6 cents. <b>See Recommendations.</b></p>  | \$317,686        | 2.00%           |
| <p><b>Net Sales Tax - Operating</b><br/> The increase is based on JTA estimates for the 1/2 Cent Sales and Constitutional Gas Taxes, along with additional debt service savings from the scheduled prepayment of the BJP debt. The amount budgeted is the net amount after paying the debt service on the BJP debt. <b>See Recommendations.</b></p> | \$3,746,794      | 3.91%           |
| <p><b>Passenger Fares</b><br/> The increase is primarily due to the anticipation of increased ridership based on actual trends.</p>   | \$656,829        | 9.65%           |
| <p><b>Federal Preventative Maintenance</b><br/> The decrease is primarily due to using Section 5307 Urbanized Area Formula Program Grant funds for capital instead of Bus Division operations. The Section 5307 grant funds can be used for both operating and capital expenses.</p>  | -\$5,530,000     | -81.56%         |
| <p><b>Non-Transportation Revenue</b><br/> The increase is primarily due to increased revenues from bus shelter advertising and parking lot/rentals.</p>   | \$1,290,147      | 118.92%         |
| <p><b>Interest Earnings</b><br/> The increase is based on investment and interest rate performance as projected by JTA's investment advisor.</p>  | \$498,896        | 45189.86%       |

**Jacksonville Transportation Authority**  
**FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget**  
**Bus Division - Operating Variance Overview**

| <b>Expenditures</b>   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <p><b>Salaries and Wages</b><br/> The increase is primarily due to an increase in negotiated union employee contracts and a 3% performance based increase for non-union staff.</p>  | \$4,210,568      | 9.86%           |
| <p><b>Fringe Benefits</b><br/> The increase is primarily due to an increase in pension contributions for one of JTA's Unions, as well as an increase in health insurance costs.</p>   | \$1,540,564      | 6.96%           |
| <p><b>Services</b><br/> The increase is primarily due to expenses for facilities maintenance increasing due to inflation, and security costs increasing by \$907,348 for FY 2023/24 due to increased security coverage for JTA.</p> | \$1,419,198      | 5.98%           |
| <p><b>Insurance</b><br/> The increase is primarily due to higher property insurance rates in the State of Florida and updating the allocation of insurance expense to the Bus Division.</p>   | \$553,128        | 54.33%          |
| <p><b>Travel/Training/Dues &amp; Subscriptions</b><br/> The decrease is primarily due to the travel and training for staff leadership programs being completed in FY 2022/23 and not needed in FY 2023/24.</p>                      | -\$304,100       | -35.81%         |
| <p><b>Contingency</b><br/> The decrease is primarily due to a higher contingency amount that was budgeted in FY 2022/23 as a result of adjustments made to JTA's budget during the budget process.</p>                              | -\$8,198,952     | -95.79%         |
| <p><b>Transfer to Connexion</b><br/> This funding is necessary to balance the Connexion budget and support expenses in Connexion operations.</p>  | \$1,810,990      | 11.67%          |
| <p><b>Transfer to Skyway</b><br/> This funding is necessary to balance the Skyway budget and support expenses in Skyway operations.</p>   | \$412,860        | 5.25%           |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Operating Budget  
Connexion Division**

|   | <b>FY 2022/23<br/>Original<br/>Budget</b> | <b>6 Months<br/>Actuals<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>FY 2023/24<br/>Original<br/>Submittal</b> | <b>FY 2023/24<br/>JTA Requested<br/>Revised Proposed<br/>Budget</b> | <b>FY 2023/24<br/>JTA Requested Revised<br/>over FY 2022/23 Original<br/>\$ Change</b> | <b>% Change</b> |
|---|---|--|---|--|---|--|-----------------|
| <b>Operating Revenues</b>                       |   |  |   |  |   |  |                 |
| Federal, State & Local Grants                   | \$1,838,354                               | \$18,760                                   | \$1,838,354                                   | \$1,928,196                                  | \$1,928,196   | \$89,842   | 4.89%           |
| Passenger Fares                                 | 800,124                                   | 381,075                                    | 915,148                                       | 836,524                                      | 836,524   | 36,400   | 4.55%           |
| State Transportation Disadvantaged Funds        | 1,592,082                                 | 701,380                                    | 1,592,082                                     | 1,639,845                                    | 1,639,844   | 47,762   | 3.00%           |
| City of Jacksonville (Paratransit Contribution) | 1,657,216                                 | 863,238                                    | 1,657,216                                     | 1,706,932                                    | 1,706,932   | 49,716   | 3.00%           |
| Federal Preventative Maintenance                | 200,000                                   | 0  | 200,000                                       | 250,000                                      | 250,000   | 50,000   | 25.00%          |
| Non-Transportation Revenue                      | 0   | 1,484                                      | 5,940   | 0  | 0   | 0  | N/A             |
| Transfer from Bus Operations                    | 15,518,365                                | 8,384,351                                  | 14,958,941                                    | 19,000,000                                   | 17,329,355  | 1,810,990  | 11.67%          |
| <b>Total Operating Revenues</b>                 | <b>\$21,606,141</b>                       | <b>\$10,350,288</b>                        | <b>\$21,167,681</b>                           | <b>\$25,361,497</b>                          | <b>\$23,690,851</b>   | <b>\$2,084,710</b>   | <b>9.65%</b>    |
| <b>Operating Expenditures</b>                   |   |  |   |  |   |  |                 |
| Salaries and Wages                              | \$2,955,238                               | \$1,578,824                                | \$3,200,304                                   | \$3,190,590                                  | \$3,190,590   | \$235,352  | 7.96%           |
| Fringe Benefits                                 | 1,570,984                                 | 793,379                                    | 1,527,036                                     | 2,195,737                                    | 1,653,093   | \$82,109   | 5.23%           |
| Fuel and Lubricants                             | 818,318                                   | 595,175                                    | 1,190,351                                     | 865,000                                      | 865,000   | \$46,682   | 5.70%           |
| Materials and Supplies                          | 885,935                                   | 299,720                                    | 424,716                                       | 871,372                                      | 871,372   | -\$14,563  | -1.64%          |
| Services  | 14,751,304                                | 6,953,146                                  | 14,601,607                                    | 17,048,122                                   | 16,638,121  | \$1,886,817  | 12.79%          |
| Insurance                                       | 5,260                                     | 1,248                                      | 2,496   | 5,317  | 5,316   | \$56   | 1.06%           |
| Travel/Training/Dues & Subscriptions            | 123,819                                   | 61,067                                     | 118,028                                       | 668,031                                      | 48,031  | -\$75,788  | -61.21%         |
| All Other/Miscellaneous                         | 205,283                                   | 67,729                                     | 103,143                                       | 219,328                                      | 219,328   | \$14,045   | 6.84%           |
| Contingency                                     | 290,000                                   | 0  | 0   | 298,000                                      | 200,000   | -\$90,000  | -31.03%         |
| <b>Total Operating Expenditures</b>             | <b>\$21,606,141</b>                       | <b>\$10,350,288</b>                        | <b>\$21,167,681</b>                           | <b>\$25,361,497</b>                          | <b>\$23,690,851</b>   | <b>\$2,084,710</b>   | <b>9.65%</b>    |
| <b>Surplus/(Deficit)</b>                        | <b>\$0</b>                                | <b>\$0</b>                                 | <b>\$0</b>                                    | <b>\$0</b>                                   | <b>\$0</b>  | <b>\$0</b>   | <b>N/A</b>      |

**Jacksonville Transportation Authority**  
**FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget**  
**Connexion Division - Operating Variance Overview**

JTA is designated as the Duval County Transportation Coordinator, which JTA has named the Connexion Division. The Americans with Disabilities Act (ADA) of 1990 requires public transit agencies that provide fixed-route service to provide "complementary para-transit" services to people with disabilities who cannot use the fixed-route bus or rail service because of a disability. The ADA regulations specifically define a population of customers who are entitled to this service as a civil right.

| <b>Revenues</b>  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
| <p><b>City of Jacksonville (Paratransit Contribution)</b><br/> Pursuant to a January 2006 agreement (Ordinance 2005-1516-E) between the City of Jacksonville and JTA, this is an annual subsidy contributed by the City, indexed for inflation, for JTA's paratransit service. The budget amount of \$1,706,932 will need to change to \$1,752,950, which is an increase of \$46,018. <b>(See Recommendations)</b></p> | \$49,716         | 3.00%           |
| <p><b>Transfer from Bus Operations</b><br/> This funding is necessary to balance the Connexion budget and support expenses in Connexion operations.</p>  | \$1,810,990      | 11.67%          |
| <hr/>  |                  |                 |
| <b>Expenditures</b>  | <b>\$ Change</b> | <b>% Change</b> |
| <p><b>Salaries and Wages</b><br/> The increase is primarily due to an increase in negotiated union employee contracts and a 3% performance based increase for non-union staff.</p>   | \$235,352        | 7.96%           |
| <p><b>Services</b><br/> The increase is primarily due to an anticipated contract rate increase as part of a new contract with MV Transportation and higher Connexion Plus costs due to increased ridership using this service.</p>   | \$1,886,817      | 12.79%          |
| <p><b>Travel/Training/Dues &amp; Subscriptions</b><br/> The decrease is primarily due to a lower corporate allocation for Travel/Training/Dues &amp; Subscriptions due to lower expenses for this line item.</p>   | -\$75,788        | -61.21%         |
| <p><b>Contingency</b><br/> The budgeted contingency is to cover unforeseen expenses during FY 2023/24.</p>   | -\$90,000        | -31.03%         |

**Jacksonville Transportation Authority**  
**Analysis of FY 2023/24 Proposed Operating Budget**  
**Skyway Division**

|                                      | <b>FY 2022/23<br/>Original<br/>Budget</b> | <b>6 Months<br/>Actuals<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>FY 2023/24<br/>Original<br/>Submittal</b> | <b>FY 2023/24<br/>JTA Requested<br/>Revised Proposed<br/>Budget</b> | <b>FY 2023/24<br/>JTA Requested Revised<br/>over FY 2022/23 Original<br/>\$ Change</b> | <b>% Change</b> |
|--------------------------------------|---|--|---|--|---|--|-----------------|
| <b>Operating Revenues</b>            |   |  |   |  |   |  |                 |
| Federal, State & Local Grants        | \$240,578                                 | -\$257,262                                 | \$240,578                                     | \$112,802                                    | \$112,802   | -\$127,776   | -53.11%         |
| Federal Preventative Maintenance     | 1,020,000                                 | 0  | 1,020,000                                     | 1,000,000                                    | 1,000,000   | -20,000  | -1.96%          |
| Non-Transportation Revenue           | 9,831                                     | 254  | 9,831   | 25,314                                       | 25,314  | 15,483   | 157.49%         |
| Transfer from Bus Operations         | 7,870,727                                 | 4,076,056                                  | 7,385,353                                     | 8,000,000                                    | 8,283,587   | 412,860  | 5.25%           |
| <b>Total Operating Revenues</b>      | <b>\$9,141,136</b>                        | <b>\$3,819,048</b>                         | <b>\$8,655,762</b>                            | <b>\$9,138,116</b>                           | <b>\$9,421,703</b>  | <b>\$280,567</b>   | <b>3.07%</b>    |
| <b>Operating Expenditures</b>        |   |  |   |  |   |  |                 |
| Salaries and Wages                   | \$2,845,228                               | \$1,467,213                                | \$2,934,427                                   | \$3,253,856                                  | \$3,253,856   | \$408,628  | 14.36%          |
| Fringe Benefits                      | 1,684,734                                 | 808,832                                    | 1,617,663                                     | 1,696,432                                    | 1,696,432   | 11,698   | 0.69%           |
| Fuel and Lubricants                  | 8,500                                     | 3,810                                      | 7,619   | 8,500  | 8,500   | 0  | 0.00%           |
| Materials and Supplies               | 2,043,718                                 | 498,120                                    | 1,978,052                                     | 2,086,511                                    | 2,086,511   | 42,793   | 2.09%           |
| Services                             | 1,291,235                                 | 519,240                                    | 1,038,480                                     | 1,169,160                                    | 1,169,161   | -122,074   | -9.45%          |
| Insurance                            | 729,493                                   | 302,178                                    | 615,916                                       | 501,107                                      | 501,106   | -228,387   | -31.31%         |
| Travel/Training/Dues & Subscriptions | 56,001                                    | 40,013                                     | 104,320                                       | 24,819                                       | 24,819  | -31,182  | -55.68%         |
| All Other/Miscellaneous              | 348,227                                   | 179,642                                    | 359,285                                       | 295,731                                      | 581,318   | 233,091  | 66.94%          |
| Contingency                          | 134,000                                   | 0  | 0   | 102,000                                      | 100,000   | -34,000  | -25.37%         |
| <b>Total Operating Expenditures</b>  | <b>\$9,141,136</b>                        | <b>\$3,819,048</b>                         | <b>\$8,655,762</b>                            | <b>\$9,138,116</b>                           | <b>\$9,421,703</b>  | <b>\$280,567</b>   | <b>3.07%</b>    |
| <b>Surplus/(Deficit)</b>             | <b>\$0</b>                                | <b>\$0</b>                                 | <b>\$0</b>                                    | <b>\$0</b>                                   | <b>\$0</b>  | <b>\$0</b>   | <b>N/A</b>      |

**Jacksonville Transportation Authority**  
**FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget**  
**Skyway Division - Operating Variance Overview**

| <b>Revenues</b>   | <b>\$ Change</b> | <b>% Change</b> |
|---|------------------|-----------------|
| <b>Federal, State &amp; Local Grants</b>  | -\$127,776       | -53.11%         |
| The decrease is due to a reduced allocation of Section 5307 Urbanized Area Formula Program grant needed for operations.   |                  |                 |
| <b>Transfer from Bus Operations</b>   | \$412,860        | 5.25%           |
| This funding is necessary to balance the Skyway budget and support expenses in Skyway operations.   |                  |                 |
| <b>Expenditures</b>   | <b>\$ Change</b> | <b>% Change</b> |
| <b>Salaries and Wages</b>   | \$408,628        | 14.36%          |
| The increase is primarily due to an increase in negotiated union employee contracts, a 3% performance based increase for non-union staff, and the transfer of three positions for Skyway maintenance. |                  |                 |
| <b>Services</b>   | -\$122,074       | -9.45%          |
| The decrease is primarily due to guideway inspections not needing to be done in FY 2023/24. These inspections are done once every two years.  |                  |                 |
| <b>Insurance</b>  | -\$228,387       | -31.31%         |
| The decrease is due to updating the allocation of insurance expense.  |                  |                 |
| <b>All Other/Miscellaneous</b>  | \$233,091        | 66.94%          |
| The increase was primarily due to higher utility rates for the Skyway and Skyway propulsion power for the vehicles.   |                  |                 |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Operating Budget  
Ferry Division**

|                                      | <b>FY 2022/23<br/>Original<br/>Budget</b> | <b>6 Months<br/>Actuals<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>FY 2023/24<br/>Original<br/>Submittal</b> | <b>FY 2023/24<br/>JTA Requested<br/>Revised Proposed<br/>Budget</b> | <b>FY 2023/24<br/>JTA Requested Revised<br/>over FY 2022/23 Original<br/>\$ Change</b> | <b>% Change</b> |
|--------------------------------------|---|--|---|--|---|--|-----------------|
| <b>Operating Revenues</b>            |   |  |   |  |   |  |                 |
| Federal, State & Local Grants        | \$78,879                                  | \$0  | \$78,879                                      | \$67,428                                     | \$67,428  | -\$11,451  | -14.52%         |
| Passenger Fares                      | 1,262,617                                 | 351,897                                    | 1,090,292                                     | 1,635,635                                    | 1,635,635   | 373,018  | 29.54%          |
| Non-Transportation                   | 0   | 0  | 0   | 0  | 0   | 0  | N/A             |
| Transfer from Bus Operations         | 1,878,098                                 | 1,388,529                                  | 2,040,377                                     | 1,600,000                                    | 1,884,640   | 6,542  | 0.35%           |
| <b>Total Operating Revenues</b>      | <b>\$3,219,594</b>                        | <b>\$1,740,426</b>                         | <b>\$3,209,548</b>                            | <b>\$3,303,063</b>                           | <b>\$3,587,703</b>  | <b>\$368,109</b>   | <b>11.43%</b>   |
| <b>Operating Expenditures</b>        |   |  |   |  |   |  |                 |
| Salaries and Wages                   | \$297,099                                 | \$137,646                                  | \$278,240                                     | \$353,164                                    | \$353,164   | \$56,065   | 18.87%          |
| Fringe Benefits                      | 152,190                                   | 71,568                                     | 137,980                                       | 182,090                                      | 182,090   | 29,900   | 19.65%          |
| Fuel and Lubricants                  | 213,593                                   | 156,391                                    | 403,977                                       | 366,000                                      | 366,000   | 152,407  | 71.35%          |
| Materials and Supplies               | 10,506                                    | 5,829                                      | 9,024   | 6,623  | 6,623   | -3,883   | -36.96%         |
| Services                             | 2,363,747                                 | 1,242,602                                  | 2,113,107                                     | 2,167,316                                    | 2,451,956   | 88,209   | 3.73%           |
| Insurance                            | 78,847                                    | 66,353                                     | 132,708                                       | 78,847                                       | 78,847  | 0  | 0.00%           |
| Travel/Training/Dues & Subscriptions | 18,908                                    | 10,097                                     | 19,548  | 6,230  | 6,230   | -12,678  | -67.05%         |
| All Other/Miscellaneous              | 34,704                                    | 49,940                                     | 114,964                                       | 92,793                                       | 92,793  | 58,089   | 167.38%         |
| Contingency                          | 50,000                                    | 0  | 0   | 50,000                                       | 50,000  | 0  | 0.00%           |
| <b>Total Operating Expenditures</b>  | <b>\$3,219,594</b>                        | <b>\$1,740,426</b>                         | <b>\$3,209,548</b>                            | <b>\$3,303,063</b>                           | <b>\$3,587,703</b>  | <b>\$368,109</b>   | <b>11.43%</b>   |
| <b>Surplus/(Deficit)</b>             | <b>\$0</b>                                | <b>\$0</b>                                 | <b>\$0</b>                                    | <b>\$0</b>                                   | <b>\$0</b>  | <b>\$0</b>   | <b>N/A</b>      |

**Jacksonville Transportation Authority**  
**FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget**  
**Ferry Division - Operating Variance Overview**

| <b>Revenues</b>  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
| <b>Passenger Fares</b>   | \$373,018        | 29.54%          |
| The increase is due to the ferry being operational for all of Fiscal Year 2023/24.   |                  |                 |
| <b>Expenditures</b>  | <b>\$ Change</b> | <b>% Change</b> |
| <b>Fuel and Lubricants</b>   | \$152,407        | 71.35%          |
| The increase is primarily due to a full year of fuel usage being budgeted for in FY 2023/24. The Ferry was out of service for three months in FY 2022/23 due to the required haul-out. |                  |                 |
| <b>Services</b>  | \$88,209         | 3.73%           |
| The increase is primarily due to a CPI increase in the HMS Ferries, Inc. contract and an increase in the corporate allocation due to higher corporate expenses for this line item.     |                  |                 |
| <b>All Other/Miscellaneous</b>   | \$58,089         | 167.38%         |
| The increase is primarily due to rental expense for the ferry office modular building that was not budgeted in FY 2022/23.   |                  |                 |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Operating Budget  
General Fund - Operating**

|                                      | <b>FY 2022/23<br/>Original<br/>Budget</b> | <b>6 Months<br/>Actuals<br/>FY 2022/23</b> | <b>12 Months<br/>Projected<br/>FY 2022/23</b> | <b>FY 2023/24<br/>Original<br/>Submittal</b> | <b>FY 2023/24<br/>JTA Requested<br/>Revised Proposed<br/>Budget</b> | <b>FY 2023/24<br/>JTA Requested Revised<br/>over FY 2022/23 Original<br/>\$ Change      % Change</b> |               |
|--------------------------------------|---|--|---|--|---|--|---------------|
| <b>Operating Revenues</b>            |   |  |   |  |   |  |               |
| Net Sales Tax - Operating            | \$3,000,000                               | \$1,500,000                                | \$3,000,000                                   | \$3,000,000                                  | \$3,000,000   | \$0  | 0.00%         |
| Non-Transportation Revenue           | 159,674                                   | 211,671                                    | 247,232                                       | 166,044                                      | 166,044   | 6,370  | 3.99%         |
| Interest Earnings                    | 318,432                                   | 2,122,048                                  | 3,183,072                                     | 1,497,494                                    | 1,497,494   | 1,179,062  | 370.27%       |
| <b>Total Operating Revenues</b>      | <b>\$3,478,106</b>                        | <b>\$3,833,719</b>                         | <b>\$6,430,304</b>                            | <b>\$4,663,538</b>                           | <b>\$4,663,538</b>  | <b>\$1,185,432</b>   | <b>34.08%</b> |
| <b>Operating Expenditures</b>        |   |  |   |  |   |  |               |
| Salaries & Wages                     | \$1,251,312                               | \$678,554                                  | \$1,381,252                                   | \$1,424,286                                  | \$1,468,469   | \$217,157  | 17.35%        |
| Fringe Benefits                      | 628,442                                   | 355,115                                    | 700,696                                       | 1,024,118                                    | 726,624   | 98,182   | 15.62%        |
| Materials and Supplies               | 12,517                                    | 44,764                                     | 11,308  | 405,518                                      | 5,518   | -6,999   | -55.92%       |
| Services                             | 1,155,831                                 | 274,368                                    | 1,135,831                                     | 1,101,992                                    | 1,101,992   | -53,839  | -4.66%        |
| Insurance                            | 392                                       | 148  | 296   | 252  | 252   | -140   | -35.71%       |
| Travel/Training/Dues & Subscriptions | 83,177                                    | 21,685                                     | 31,912  | 109,286                                      | 9,286   | -73,891  | -88.84%       |
| All Other/Miscellaneous              | 24,148                                    | 16,404                                     | 24,148  | 162,086                                      | 62,086  | 37,938   | 157.11%       |
| Contingency                          | 322,287                                   | 0  | 0   | 436,000                                      | 1,289,311   | 967,024  | 300.05%       |
| <b>Total Operating Expenditures</b>  | <b>\$3,478,106</b>                        | <b>\$1,391,038</b>                         | <b>\$3,285,443</b>                            | <b>\$4,663,538</b>                           | <b>\$4,663,538</b>  | <b>\$1,185,432</b>   | <b>34.08%</b> |
| <b>Surplus/(Deficit)</b>             | <b>\$0</b>                                | <b>\$2,442,681</b>                         | <b>\$3,144,861</b>                            | <b>\$0</b>                                   | <b>\$0</b>  | <b>\$0</b>   | <b>N/A</b>    |

**Jacksonville Transportation Authority  
 FY 2022/23 Original Budget vs. FY 2023/24 Proposed Budget  
 General Fund - Operating Variance Overview**

| <b>Revenues</b>  | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
| <b>Interest Earnings</b>   | \$1,179,062      | 370.27%         |
| The increase is based on investment and interest rate performance as projected by JTA's investment advisor.  |                  |                 |
| <b>Expenditures</b>  | <b>\$ Change</b> | <b>% Change</b> |
| <b>Salaries &amp; Wages</b>  | \$217,157        | 17.35%          |
| The increase is due primarily to a 3% performance based increase for non-union staff and for 3 unbudgeted positions that were filled in FY 2022/23.                                      |                  |                 |
| <b>Fringe Benefits</b>   | \$98,182         | 15.62%          |
| The increase is primarily due to the percentage calculation for Fringe Benefits increasing based on salary increases for FY 2023/24 versus FY 2022/23.                                   |                  |                 |
| <b>Travel/Training/Dues &amp; Subscriptions</b>  | -\$73,891        | -88.84%         |
| The budget amount for this line item is incorrect. Expenses were misclassified to All Other/Miscellaneous. <b>See Recommendations.</b>   |                  |                 |
| <b>All Other/Miscellaneous</b>   | \$37,938         | 157.11%         |
| The increase is due to the misclassification of travel/training expense. This will need to be reclassified to the Travel/Training/Dues & Subscriptions line. <b>See Recommendations.</b> |                  |                 |
| <b>Contingency</b>   | \$967,024        | 300.05%         |
| The budgeted contingency is to cover unforeseen expenses during FY 2023/24.  |                  |                 |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Capital Budget  
All Divisions**

|                               | FY 2022/23         | FY 2023/24         | FY 2023/24 Proposed Budget            |          |
|-------------------------------|--------------------|--------------------|---------------------------------------|----------|
|                               | Original<br>Budget | Proposed<br>Budget | over FY 2022/23 Original<br>\$ Change | % Change |
| <b>Capital Funds</b>          |                    |                    |                                       |          |
| Federal Contributions         | \$19,096,696       | \$45,522,425       | \$26,425,729                          | 138.38%  |
| JTA Local Match               | 16,396,303         | 21,141,287         | 4,744,984                             | 28.94%   |
| <b>Total Capital Funds</b>    | \$35,492,999       | \$66,663,712       | \$31,170,713                          | 87.82%   |
| <b>Capital Projects</b>       |                    |                    |                                       |          |
| Bus Division                  | \$15,479,282       | \$49,937,188       | \$34,457,906                          | 222.61%  |
| Connexion Division            | 1,716,000          | 3,225,922          | 1,509,922                             | 87.99%   |
| Skyway Division               | 1,265,014          | 2,580,881          | 1,315,867                             | 104.02%  |
| Ferry Division                | 4,199,250          | 315,000            | -3,884,250                            | -92.50%  |
| General Fund                  | 12,833,453         | 10,604,721         | -2,228,732                            | -17.37%  |
| <b>Total Capital Projects</b> | \$35,492,999       | \$66,663,712       | \$31,170,713                          | 87.82%   |
| <b>Surplus/(Deficit)</b>      | <u>\$0</u>         | <u>\$0</u>         | <u>\$0</u>                            |          |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Capital Budget  
All Divisions**

| <b>Capital Funds</b>   | <b>\$ Change</b> | <b>% Change</b> |
|--|------------------|-----------------|
| <p><b>Federal Contributions</b></p> <p>The budgeted funds are from JTA anticipating to receive the following one-time discretionary grants: Low and No Emissions (\$15.4 million), FY 23 Transportation, Housing, and Urban Development Appropriations (\$6.7 million), Florida Department of Environmental Protection-Volkswagen settlement (\$1.8 million), FY 22 Transportation, Housing, and Urban Development Appropriations (\$1.2 million).</p> | \$26,425,729     | 138.38%         |
| <p><b>JTA Local Match</b></p> <p>The budgeted funds are for the required match percentage for requested grant revenues, as well as JTA's projected portion of the Local Option Gas Taxes (5 cent and 9th cent).</p>  | \$4,744,984      | 28.94%          |
| <hr/>  |                  |                 |
| <b>Capital Projects</b>  | <b>\$ Change</b> | <b>% Change</b> |
| <p><b>Bus Division</b></p> <p>The budgeted funds are for the purchase of 21 CNG buses and 6 Electric buses (\$22.4 million), Bus Stop Amenities (\$4.4 million), IT Hardware/Software (\$4.4 million), and funding for the Mandarin Pedestrian Safety Improvements (\$3.8 million).</p>  | \$34,457,906     | 222.61%         |
| <p><b>Connexion Division</b></p> <p>The budgeted funds are for the purchase of 22 paratransit vehicles.</p>  | \$1,509,922      | 87.99%          |
| <p><b>Skyway Division</b></p> <p>This budget is to fund increased costs for Skyway train maintenance and Skyway train equipment refurbishment and/or replacement.</p>  | \$1,315,867      | 104.02%         |
| <p><b>Ferry Division</b></p> <p>This budget is to fund structural improvements and enhancements for the ferry.</p>   | -\$3,884,250     | -92.50%         |
| <p><b>General Fund</b></p> <p>The budgeted funds are from JTA's portion of the new Local Option Gas Taxes (50 % of both the 5 cent and 9th cent) and will be used to fund multiple projects as seen on the Capital Budget - Projects schedule. The amount budgeted will be recommended to increase based on updated projections.</p>   | -\$2,228,732     | -17.37%         |

**Jacksonville Transportation Authority  
FY 2023/24 Capital Budget -Projects**

| Capital Projects   | Federal Portion     | State Cash | JTA Cash           | JTA/Other In-Kind | Project Costs       |
|--|---------------------|------------|--------------------|-------------------|---------------------|
| <b>Bus Division</b>  |                     |            |                    |                   |                     |
| Fixed Route Vehicle Replacement (CNG)                          | \$14,493,500        | \$0        | \$1,430,590        | \$0               | \$15,924,090        |
| Fixed Route Vehicle Replacement (Electric)                     | 1,800,000           | 0          | 4,737,060          | 0                 | 6,537,060           |
| Bus Stop Amenities   | 3,650,000           | 0          | 750,000            | 0                 | 4,400,000           |
| IT Hardware/Software   | 4,375,692           | 0          |                    | 0                 | 4,375,692           |
| Mandarin Pedestrian Safety Improvements                        | 3,000,000           | 0          | 750,000            | 0                 | 3,750,000           |
| Electric Charging Infrastructure                               | 2,743,809           | 0          | 856,270            | 0                 | 3,600,079           |
| Construction and Capital Programs                              | 1,820,000           | 0          |                    | 0                 | 1,820,000           |
| Facilities Maintenance   | 1,610,000           | 0          |                    | 0                 | 1,610,000           |
| Workforce Development (Low and No Emissions Grant Requirement) | 0                   | 0          | 1,070,646          | 0                 | 1,070,646           |
| MyJTA App  | 1,000,000           | 0          | 0                  | 0                 | 1,000,000           |
| Complete Streets Project - 8th Street                          | 750,000             | 0          | 0                  | 0                 | 750,000             |
| Fare Collection System   | 745,916             | 0          |                    | 0                 | 745,916             |
| Vehicle Maintenance  | 687,150             | 0          |                    | 0                 | 687,150             |
| Inventory Parts  | 600,000             | 0          |                    | 0                 | 600,000             |
| Bus Operator Simulator   | 551,800             | 0          |                    | 0                 | 551,800             |
| Myrtle Campus CCTV   | 528,705             | 0          | 0                  | 0                 | 528,705             |
| Support Vehicles   | 400,000             | 0          |                    | 0                 | 400,000             |
| Convert Buses to Mobile Dispatch                               | 360,000             | 0          | 40,000             | 0                 | 400,000             |
| Furniture and Fixtures   | 300,000             | 0          |                    | 0                 | 300,000             |
| Shop/Test Equipment  | 300,000             | 0          |                    | 0                 | 300,000             |
| Safety and Security  | 275,000             | 0          |                    | 0                 | 275,000             |
| HVAC Replacements  | 200,000             | 0          |                    | 0                 | 200,000             |
| Travel/Inspection - Fixed Route Replacement Vehicles           | 61,050              | 0          |                    | 0                 | 61,050              |
| Myrtle Campus Access Control                                   | 50,000              | 0          |                    | 0                 | 50,000              |
| <b>Bus Division Total</b>                                      | <b>\$40,302,622</b> | <b>\$0</b> | <b>\$9,634,566</b> | <b>\$0</b>        | <b>\$49,937,188</b> |
| <b>Connexion Division</b>                                      |                     |            |                    |                   |                     |
| Rolling Stock - Paratransit                                    | \$2,557,300         | \$0        | \$0                | \$0               | \$2,557,300         |
| Inventory Parts  | 60,000              | 0          | 0                  | 0                 | 60,000              |
| Software   | 608,622             | 0          | 0                  | 0                 | 608,622             |
| <b>Connexion Division Total</b>                                | <b>\$3,225,922</b>  | <b>\$0</b> | <b>\$0</b>         | <b>\$0</b>        | <b>\$3,225,922</b>  |

**Jacksonville Transportation Authority  
FY 2023/24 Capital Budget -Projects**

| <b>Skyway Division</b>  |                     |            |                     |            |                     |
|---|---------------------|------------|---------------------|------------|---------------------|
| Skyway Station Railings   | \$500,000           | \$0        | \$0                 | \$0        | \$500,000           |
| Inventory Parts   | 1,153,881           | 0          | 0                   | 0          | 1,153,881           |
| Equipment   | 25,000              | 0          | 0                   | 0          | 25,000              |
| Skyway Train Maintenance  | 0                   | 0          | 827,000             | 0          | 827,000             |
| Skyway Station Improvements   | 0                   | 0          | 75,000              | 0          | 75,000              |
| <b>Skyway Division Total</b>  | <b>\$1,678,881</b>  | <b>\$0</b> | <b>\$902,000</b>    | <b>\$0</b> | <b>\$2,580,881</b>  |
| <b>Ferry Division</b>   |                     |            |                     |            |                     |
| Ferry Enhancements and Structural Improvements                      | \$315,000           | \$0        | \$0                 | \$0        | \$315,000           |
| <b>Ferry Division Total</b>   | <b>\$315,000</b>    | <b>\$0</b> | <b>\$0</b>          | <b>\$0</b> | <b>\$315,000</b>    |
| <b>General Fund Division</b>  |                     |            |                     |            |                     |
| LOGT II - Emerald Trail Segment 3 SW Connector (JTA)                | \$0                 | \$0        | \$1,529,097         | \$0        | \$1,529,097         |
| LOGT II - Emerald Trail Project Design and Engineering 4 - Segments | 0                   | 0          | 1,120,071           | 0          | 1,120,071           |
| LOGT II - University - Arlington Rd to Expry                        | 0                   | 0          | 375,228             | 0          | 375,228             |
| LOGT II - Merrill Road Complete Streets                             | 0                   | 0          | 140,679             | 0          | 140,679             |
| LOGT II - 8th Street Complete Streets                               | 0                   | 0          | 1,439,646           | 0          | 1,439,646           |
| LOGT II - U2C Skyway Conversion                                     | 0                   | 0          | 3,000,000           | 0          | 3,000,000           |
| LOGT II - NW Corridor Improvements                                  | 0                   | 0          | 2,000,000           | 0          | 2,000,000           |
| LOGT II - County Wide Transit Enhancements (ADA)                    | 0                   | 0          | 1,000,000           | 0          | 1,000,000           |
| <b>General Fund Division Total</b>                                  | <b>\$0</b>          | <b>\$0</b> | <b>\$10,604,721</b> | <b>\$0</b> | <b>\$10,604,721</b> |
| <b>Total Capital Projects</b>                                       | <b>\$45,522,425</b> | <b>\$0</b> | <b>\$21,141,287</b> | <b>\$0</b> | <b>\$66,663,712</b> |

**Jacksonville Transportation Authority  
Analysis of FY 2023/24 Proposed Operating Budget  
Administration/Corporate**

|                                      | FY 2022/23          | 6 Months              | 12 Months               | FY 2023/24          | FY 2023/24 Proposed Budget            |               |
|--------------------------------------|---------------------|-----------------------|-------------------------|---------------------|---------------------------------------|---------------|
|                                      | Original<br>Budget  | Actuals<br>FY 2022/23 | Projected<br>FY 2022/23 | Proposed<br>Budget  | over FY 2022/23 Original<br>\$ Change | % Change      |
| <b>Operating Expenditures</b>        |                     |                       |                         |                     |                                       |               |
| Salaries and Wages                   | \$11,883,971        | \$5,505,858           | \$10,811,716            | \$14,126,572        | \$2,242,601                           | 18.87%        |
| Fringe Benefits                      | 6,087,616           | 2,862,731             | 5,625,461               | 7,283,597           | 1,195,981                             | 19.65%        |
| Materials and Supplies               | 420,242             | 320,590               | 641,180                 | 264,912             | -155,330                              | -36.96%       |
| Services                             | 8,144,494           | 4,466,218             | 8,932,436               | 9,832,873           | 1,688,379                             | 20.73%        |
| Insurance                            | 13,999              | 5,289                 | 10,579                  | 14,000              | 1                                     | 0.01%         |
| Travel/Training/Dues & Subscriptions | 756,338             | 299,530               | 449,059                 | 846,232             | 89,894                                | 11.89%        |
| All Other/Miscellaneous              | 548,161             | 345,694               | 491,387                 | 634,698             | 86,537                                | 15.79%        |
| <b>Total Operating Expenditures</b>  | <b>\$27,854,821</b> | <b>\$13,805,910</b>   | <b>\$26,961,818</b>     | <b>\$33,002,884</b> | <b>\$5,148,063</b>                    | <b>18.48%</b> |

**Corporate Operating Variance Overview**

- 1) Contains functional areas including Finance, Human Resources, Procurement, Grants, Customer Service, Information Technology, Business Intelligence, Marketing, Government Relations, Audit & Compliance, Payroll, etc.
- 2) The increase in Salaries and Wages is primarily due to corporate job reclassifications and promotions along with a 3% JTA administration performance-based increase.
- 3) Fringe Benefits are budgeted at 52% of Salaries & Wages, based on historical trend.
- 4) The decrease in Materials & Supplies is primarily due to the reclassification of an account that was classified under Material and Supplies for several fiscal years and has now been corrected and is classified under Dues & Subscriptions.
- 5) The increase in Services is primarily based on one-time expenses associated with JTA's strategic plan (MOVE2027).
- 6) The increase in Travel/Training/Dues & Subscriptions is primarily due to increased Human Resources training and conference related expenditures.

| <b>JTA Operations Budget</b> |                      |
|------------------------------|----------------------|
| Total Operating Budget       | \$179,328,557        |
| Total Transfers Out          | -27,497,582          |
| Operating Contingency        | -2,000,000           |
| <b>Total</b>                 | <b>\$149,830,975</b> |

Percentage Dedicated to  
Corporate Operations

|        |
|--------|
| 22.03% |
|--------|

| <b>Division Allocation</b> |                     |               |
|----------------------------|---------------------|---------------|
| Bus                        | 24,983,183          | 75.7%         |
| CTC                        | 4,917,430           | 14.9%         |
| Skyway                     | 1,683,147           | 5.1%          |
| Ferry                      | 825,072             | 2.5%          |
| Engineering                | 594,052             | 1.8%          |
| <b>Total</b>               | <b>\$33,002,884</b> | <b>100.0%</b> |

**Jacksonville Transportation Authority  
Jacksonville, Florida  
Operations Budget  
Fiscal Year 2023/2024**

|   | <u>Bus</u>                   | <u>Connexion</u>            | <u>Skyway</u>              | <u>Ferry</u>               | <u>General Fund</u>        | <u>Total</u>                 |
|---|------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|
| <b><u>Estimated Operating Revenues</u></b>      |                              |                             |                            |                            |                            |                              |
| Federal, State & Local Grants                   | \$ 10,574,708                | \$ 1,928,196                | \$ 112,802                 | \$ 67,428                  | \$ -                       | \$ 12,683,134                |
| Local Option Gas Tax                            | 16,201,983                   | -                           | -                          | -                          | -                          | 16,201,983                   |
| Net Sales Tax - Operating                       | 99,597,329                   | -                           | -                          | -                          | 3,000,000                  | 102,597,329                  |
| Passenger Fares                                 | 7,465,727                    | 836,524                     | -                          | 1,635,635                  | -                          | 9,937,886                    |
| State Transportation Disadvantaged Funds        | -                            | 1,639,845                   | -                          | -                          | -                          | 1,639,845                    |
| City of Jacksonville (Paratransit Contribution) | -                            | 1,706,932                   | -                          | -                          | -                          | 1,706,932                    |
| Federal Preventative Maintenance                | 1,250,000                    | 250,000                     | 1,000,000                  | -                          | -                          | 2,500,000                    |
| Non-Transportation Revenue                      | 2,375,015                    | -                           | 25,314                     | -                          | 166,044                    | 2,566,373                    |
| Interest Earnings                               | 500,000                      | -                           | -                          | -                          | 1,497,494                  | 1,997,494                    |
| Transfer from Bus Operations to Connexion       | -                            | 19,000,000                  | -                          | -                          | -                          | 19,000,000                   |
| Transfer from Bus Operations to Skyway          | -                            | -                           | 8,000,000                  | -                          | -                          | 8,000,000                    |
| Transfer from Bus Operations to Ferry           | -                            | -                           | -                          | 1,600,000                  | -                          | 1,600,000                    |
| <b>Total Estimated Operating Revenues</b>       | <b><u>137,964,762</u></b>    | <b><u>25,361,497</u></b>    | <b><u>9,138,116</u></b>    | <b><u>3,303,063</u></b>    | <b><u>4,663,538</u></b>    | <b><u>180,430,976</u></b>    |
| SCHEDULE O                                      |                              |                             |                            |                            |                            |                              |
| <b><u>Operating Expenditures</u></b>            |                              |                             |                            |                            |                            |                              |
| Salaries and Wages                              | 46,709,625                   | 3,190,590                   | 3,253,856                  | 353,164                    | 1,424,286                  | 54,931,521                   |
| Fringe Benefits                                 | 23,365,244                   | 2,195,737                   | 1,696,432                  | 182,090                    | 1,024,118                  | 28,463,621                   |
| Fuel and Lubricants                             | 4,056,622                    | 865,000                     | 8,500                      | 366,000                    | -                          | 5,296,122                    |
| Materials and Supplies                          | 5,036,738                    | 871,372                     | 2,086,511                  | 6,623                      | 405,518                    | 8,406,762                    |
| Services  | 25,056,360                   | 17,048,122                  | 1,169,160                  | 2,167,316                  | 1,101,992                  | 46,542,950                   |
| Insurance                                       | 1,571,168                    | 5,317                       | 501,107                    | 78,847                     | 252                        | 2,156,691                    |
| Travel/Training/Dues & Subscriptions            | 445,037                      | 668,031                     | 24,819                     | 6,230                      | 109,286                    | 1,253,403                    |
| All Other/Miscellaneous                         | 2,009,968                    | 219,328                     | 295,731                    | 92,793                     | 162,086                    | 2,779,906                    |
| Contingency                                     | 1,114,000                    | 298,000                     | 102,000                    | 50,000                     | 436,000                    | 2,000,000                    |
| Transfer to Connexion                           | 19,000,000                   | -                           | -                          | -                          | -                          | 19,000,000                   |
| Transfer to Skyway                              | 8,000,000                    | -                           | -                          | -                          | -                          | 8,000,000                    |
| Transfer to Ferry                               | 1,600,000                    | -                           | -                          | -                          | -                          | 1,600,000                    |
| <b>Total Operating Expenditures</b>             | <b><u>\$ 137,964,762</u></b> | <b><u>\$ 25,361,497</u></b> | <b><u>\$ 9,138,116</u></b> | <b><u>\$ 3,303,063</u></b> | <b><u>\$ 4,663,538</u></b> | <b><u>\$ 180,430,976</u></b> |
| <b>Full Time Positions</b>                      | <b><u>725</u></b>            | <b><u>45</u></b>            | <b><u>52</u></b>           | <b><u>0</u></b>            | <b><u>18</u></b>           | <b><u>840</u></b>            |
| <b>Temporary Employee Hours</b>                 | <b><u>66,078</u></b>         | <b><u>5,578</u></b>         | <b><u>1,411</u></b>        | <b><u>0</u></b>            | <b><u>2,646</u></b>        | <b><u>75,713</u></b>         |

SCHEDULE P

**Jacksonville Transportation Authority**  
**Jacksonville, Florida**  
**Capital Budget**  
**Fiscal Year 2023/2024**

|                                  | <u>Bus</u>        | <u>Connexion</u> | <u>Skyway</u>    | <u>Ferry</u>   | <u>General Fund</u> | <u>Total</u>      |
|----------------------------------|-------------------|------------------|------------------|----------------|---------------------|-------------------|
| <b><u>ESTIMATED REVENUES</u></b> |                   |                  |                  |                |                     |                   |
| Federal Grants                   | \$ 40,302,622     | \$ 3,225,922     | \$ 1,678,881     | \$ 315,000     | \$ -                | \$ 45,522,425     |
| Local Match (JTA)                | 9,634,566         | -                | 902,000          | -              | 10,604,721          | 21,141,287        |
| <b>Total Estimated Revenues</b>  | <u>49,937,188</u> | <u>3,225,922</u> | <u>2,580,881</u> | <u>315,000</u> | <u>10,604,721</u>   | <u>66,663,712</u> |

SCHEDULE Q

**APPROPRIATIONS**

|  |                      |                     |                     |                   |                      |                      |
|--|----------------------|---------------------|---------------------|-------------------|----------------------|----------------------|
| Materials & Supplies                           | 600,000              | 60,000              | 1,153,881           | -                 | -                    | 1,813,881            |
| Construction & Capital Programs                | 1,820,000            | -                   | -                   | -                 | -                    | 1,820,000            |
| Computer Hardware/Software                     | 6,121,608            | 608,622             | -                   | -                 | -                    | 6,730,230            |
| Pedestrian Safety Improvements                 | 3,750,000            | -                   | -                   | -                 | -                    | 3,750,000            |
| Facilities Improvements                        | 2,361,800            | -                   | 600,000             | -                 | -                    | 2,961,800            |
| Ferry Enhancements and Structural Improvements | -                    | -                   | -                   | 315,000           | -                    | 315,000              |
| Complete Street Projects                       | 750,000              | -                   | -                   | -                 | -                    | 750,000              |
| LOGT II Projects                               | -                    | -                   | -                   | -                 | 10,604,721           | 10,604,721           |
| Vehicle Maintenance                            | 687,150              | -                   | -                   | -                 | -                    | 687,150              |
| Electric Charging Infrastructure               | 4,670,725            | -                   | -                   | -                 | -                    | 4,670,725            |
| Furniture/Fixtures                             | 300,000              | -                   | -                   | -                 | -                    | 300,000              |
| Rolling Stock                                  | 22,522,200           | 2,557,300           | 827,000             | -                 | -                    | 25,906,500           |
| Security Equipment                             | 853,705              | -                   | -                   | -                 | -                    | 853,705              |
| Shop Equipment                                 | 300,000              | -                   | -                   | -                 | -                    | 300,000              |
| Transit Satellite Amenities                    | 4,400,000            | -                   | -                   | -                 | -                    | 4,400,000            |
| Support Vehicles                               | 800,000              | -                   | -                   | -                 | -                    | 800,000              |
| <b>Total Appropriations</b>                    | <u>\$ 49,937,188</u> | <u>\$ 3,225,922</u> | <u>\$ 2,580,881</u> | <u>\$ 315,000</u> | <u>\$ 10,604,721</u> | <u>\$ 66,663,712</u> |

SCHEDULE R

**COUNCIL AUDITOR’S OFFICE  
RECOMMENDATIONS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2023/24**

**JTA Requested Changes:**

JTA has submitted a revised FY 2023/2024 budget that has been reflected throughout the handout. We recommend attaching Revised Schedules O and P to the budget ordinance to reflect JTA’s requested revisions to their FY 2023/24 budget.

**Note:**

The following recommendations and amounts are based on JTA’s requested revisions to their FY 2023/24 budget and not on JTA’s original budget submission as filed.

**Recommendations:**

1. We recommend the following additional changes to JTA’s revised operating budget (these changes will also be reflected on Revised Schedules O and P):
  - a. Decreasing the Local Option Gas Tax revenue in the Bus Division by \$823,901 to bring JTA’s budget in agreement with the City.
  - b. Increasing the Net Sales Tax – Operating revenue in the Bus Division by \$4,550,947 to bring JTA’s budget in agreement with the City.
  - c. Increasing the Contingency expenditure in the Bus Division by \$3,727,046 to balance JTA’s budget due to the net increase in tax revenues.
  - d. Increase the City of Jacksonville (Paratransit Revenue) and the Contingency expenditure in the Connexion Division by \$46,018 to be in agreement with the City budget and balance the budget.
  - e. Increase the Travel/Training/Dues expenditure and decrease the All Other/Miscellaneous expenditure in the General Fund by \$30,650 to correctly budget for travel expenses.
2. We recommend increasing the JTA Local Match revenue for JTA’s capital budget and increasing the amount for LOGT II Projects in the General Fund by \$2,298,917 to bring JTA’s budget in agreement with the City. This will require attaching Revised Schedules Q and R to the budget ordinance.
3. We recommend amending the Budget Ordinance language related to JTA to reflect a revised sales tax revenue budget amount of \$107,148,276.

JTA concurs with all recommendations.

**Jacksonville Transportation Authority  
Jacksonville, Florida  
Operations Budget  
Fiscal Year 2023/2024**

|   | <u>Bus</u>                  | <u>Connexion</u>           | <u>Skyway</u>             | <u>Ferry</u>              | <u>General Fund</u>       | <u>Total</u>                |
|---|-----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| <b><u>ESTIMATED REVENUES</u></b>                |                             |                            |                           |                           |                           |                             |
| Federal, State & Local Grants                   | \$10,574,708                | \$1,928,196                | \$112,802                 | \$67,428                  | \$0                       | \$12,683,134                |
| Local Option Gas Tax                            | 15,378,082                  | 0                          | 0                         | 0                         | 0                         | 15,378,082                  |
| Net Sales Tax - Operating                       | 104,148,276                 | 0                          | 0                         | 0                         | 3,000,000                 | 107,148,276                 |
| Passenger Fares                                 | 7,465,727                   | 836,524                    | 0                         | 1,635,635                 | 0                         | 9,937,886                   |
| State Transportation Disadvantaged Funds        | 0                           | 1,639,844                  | 0                         | 0                         | 0                         | 1,639,844                   |
| City of Jacksonville (Paratransit Contribution) | 0                           | 1,752,950                  | 0                         | 0                         | 0                         | 1,752,950                   |
| Federal Preventative Maintenance                | 1,250,000                   | 250,000                    | 1,000,000                 | 0                         | 0                         | 2,500,000                   |
| Non-Transportation Revenue                      | 2,375,015                   | 0                          | 25,314                    | 0                         | 166,044                   | 2,566,373                   |
| Interest Earnings                               | 500,000                     | 0                          | 0                         | 0                         | 1,497,494                 | 1,997,494                   |
| Transfer from Bus Operations to Connexion       | 0                           | 17,329,355                 | 0                         | 0                         | 0                         | 17,329,355                  |
| Transfer from Bus Operations to Skyway          | 0                           | 0                          | 8,283,587                 | 0                         | 0                         | 8,283,587                   |
| Transfer from Bus Operations to Ferry           | 0                           | 0                          | 0                         | 1,884,640                 | 0                         | 1,884,640                   |
| <b>Total Estimated Revenues</b>                 | <b><u>\$141,691,808</u></b> | <b><u>\$23,736,869</u></b> | <b><u>\$9,421,703</u></b> | <b><u>\$3,587,703</u></b> | <b><u>\$4,663,538</u></b> | <b><u>\$183,101,621</u></b> |

**REVISED SCHEDULE O**

**Operating Expenditures**

|                                      |                             |                            |                           |                           |                           |                             |
|--------------------------------------|-----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| Salaries and Wages                   | \$46,909,625                | \$3,190,590                | \$3,253,856               | \$353,164                 | \$1,468,469               | \$55,175,704                |
| Fringe Benefits                      | 23,662,738                  | 1,653,093                  | 1,696,432                 | 182,090                   | 726,624                   | 27,920,977                  |
| Fuel and Lubricants                  | 4,056,623                   | 865,000                    | 8,500                     | 366,000                   | 0                         | 5,296,123                   |
| Materials and Supplies               | 5,636,738                   | 871,372                    | 2,086,511                 | 6,623                     | 5,518                     | 8,606,762                   |
| Services                             | 25,156,359                  | 16,638,121                 | 1,169,161                 | 2,451,956                 | 1,101,992                 | 46,517,589                  |
| Insurance                            | 1,571,168                   | 5,316                      | 501,106                   | 78,847                    | 252                       | 2,156,689                   |
| Travel/Training/Dues & Subscriptions | 545,037                     | 48,031                     | 24,819                    | 6,230                     | 39,936                    | 664,053                     |
| All Other/Miscellaneous              | 2,568,203                   | 219,328                    | 581,318                   | 92,793                    | 31,436                    | 3,493,078                   |
| Contingency                          | 4,087,735                   | 246,018                    | 100,000                   | 50,000                    | 1,289,311                 | 5,773,064                   |
| Transfer to Connexion                | 17,329,355                  | 0                          | 0                         | 0                         | 0                         | 17,329,355                  |
| Transfer to Skyway                   | 8,283,587                   | 0                          | 0                         | 0                         | 0                         | 8,283,587                   |
| Transfer to Ferry                    | 1,884,640                   | 0                          | 0                         | 0                         | 0                         | 1,884,640                   |
| <b>Total Operating Expenditures</b>  | <b><u>\$141,691,808</u></b> | <b><u>\$23,736,869</u></b> | <b><u>\$9,421,703</u></b> | <b><u>\$3,587,703</u></b> | <b><u>\$4,663,538</u></b> | <b><u>\$183,101,621</u></b> |
| <b>Full Time Positions</b>           | <b><u>725</u></b>           | <b><u>45</u></b>           | <b><u>52</u></b>          | <b><u>0</u></b>           | <b><u>18</u></b>          | <b><u>840</u></b>           |
| <b>Temporary Employee Hours</b>      | <b><u>66,078</u></b>        | <b><u>5,578</u></b>        | <b><u>1,411</u></b>       | <b><u>0</u></b>           | <b><u>2,646</u></b>       | <b><u>75,713</u></b>        |

**REVISED SCHEDULE P**

**Jacksonville Transportation Authority  
Jacksonville, Florida  
Capital Budget  
Fiscal Year 2023/2024**

|                                  | <u>Bus</u>                 | <u>Connexion</u>          | <u>Skyway</u>             | <u>Ferry</u>            | <u>General Fund</u>        | <u>Total</u>               |
|----------------------------------|----------------------------|---------------------------|---------------------------|-------------------------|----------------------------|----------------------------|
| <b><u>ESTIMATED REVENUES</u></b> |                            |                           |                           |                         |                            |                            |
| Federal Grants                   | \$40,302,622               | \$3,225,922               | \$1,678,881               | \$315,000               | \$0                        | \$45,522,425               |
| Local Match (JTA)                | 9,634,566                  | 0                         | 902,000                   | 0                       | 12,903,638                 | 23,440,204                 |
| <b>Total Estimated Revenues</b>  | <b><u>\$49,937,188</u></b> | <b><u>\$3,225,922</u></b> | <b><u>\$2,580,881</u></b> | <b><u>\$315,000</u></b> | <b><u>\$12,903,638</u></b> | <b><u>\$68,962,629</u></b> |

**REVISED SCHEDULE Q**

**APPROPRIATIONS**

|  |                            |                           |                           |                         |                            |                            |
|--|----------------------------|---------------------------|---------------------------|-------------------------|----------------------------|----------------------------|
| Materials & Supplies                           | \$600,000                  | \$60,000                  | \$1,153,881               | \$0                     | \$0                        | \$1,813,881                |
| Construction & Capital Programs                | 1,820,000                  | 0                         | 0                         | 0                       | 0                          | 1,820,000                  |
| Computer Hardware/Software                     | 6,121,608                  | 608,622                   | 0                         | 0                       | 0                          | 6,730,230                  |
| Pedestrian Safety Improvements                 | 3,750,000                  | 0                         | 0                         | 0                       | 0                          | 3,750,000                  |
| Facilities Improvements                        | 2,361,800                  | 0                         | 600,000                   | 0                       | 0                          | 2,961,800                  |
| Ferry Enhancements and Structural Improvements | 0                          | 0                         | 0                         | 315,000                 | 0                          | 315,000                    |
| Complete Street Projects                       | 750,000                    | 0                         | 0                         | 0                       | 0                          | 750,000                    |
| LOGT II Projects                               | 0                          | 0                         | 0                         | 0                       | 12,903,638                 | 12,903,638                 |
| Vehicle Maintenance                            | 687,150                    | 0                         | 0                         | 0                       | 0                          | 687,150                    |
| Electric Charging Infrastructure               | 4,670,725                  | 0                         | 0                         | 0                       | 0                          | 4,670,725                  |
| Furniture/Fixtures                             | 300,000                    | 0                         | 0                         | 0                       | 0                          | 300,000                    |
| Rolling Stock                                  | 22,522,200                 | 2,557,300                 | 827,000                   | 0                       | 0                          | 25,906,500                 |
| Security Equipment                             | 853,705                    | 0                         | 0                         | 0                       | 0                          | 853,705                    |
| Shop Equipment                                 | 300,000                    | 0                         | 0                         | 0                       | 0                          | 300,000                    |
| Transit Satellite Amenities                    | 4,400,000                  | 0                         | 0                         | 0                       | 0                          | 4,400,000                  |
| Support Vehicles                               | 800,000                    | 0                         | 0                         | 0                       | 0                          | 800,000                    |
| <b>Total Appropriations</b>                    | <b><u>\$49,937,188</u></b> | <b><u>\$3,225,922</u></b> | <b><u>\$2,580,881</u></b> | <b><u>\$315,000</u></b> | <b><u>\$12,903,638</u></b> | <b><u>\$68,962,629</u></b> |

**REVISED SCHEDULE R**

**COUNCIL AUDITOR’S OFFICE  
 PAY FOR PERFORMANCE PLAN SUMMARY  
 JACKSONVILLE TRANSPORTATION AUTHORITY  
 PROPOSED BUDGET FY 2023/2024**

**INCENTIVE BACKGROUND**

JTA has four unions which have pay for performance incentives. The four unions are the Amalgamated Transit Union (ATU), the American Federation of State, County, and Municipal Employees (AFSCME), the International Association of Machinists (IAM), and the International Association of Machinists – Customer Service (IAM – Customer Service). The four unions each have their own team incentive metrics. In addition, the ATU, AFSCME, and IAM Union members each have individual metrics for Safety and Attendance. The JTA Board approves the IAM – Customer Service and AFSCME contracts as these are state employees. The Jax Transit Management (JTM) Board approves the IAM and ATU contracts as these are private employees. The effective dates for the union contracts are as follows: ATU – 10/1/2021, IAM – 11/3/2020, AFSCME – 5/21/2022, and IAM-Customer Service – 12/2/2022. Each contract has a three-year term. On July 17, 2023, the IAM contract began negotiations with JTA for a new contract.

**JTA FY 2023/24 BUDGET**

The total payout for FY 2023/24 will be \$328,202 if all the employees earned the maximum incentive available. JTA budgets these incentives in the Bus, Connexion, and Skyway Divisions' salary line. JTA states that it does not have pay for performance incentive plans for employees company wide.

**ELIGIBILITY**

The ATU, AFSCME, and IAM Union eligibility for incentives are the same: All full-time employees are eligible to participate in the plan. Newly hired employees with less than one full year of service will receive the performance incentive on a prorated basis, depending on the start date. Employees must be on the payroll as of December 31<sup>st</sup> of the calendar year, except retirees or employees on lay-off who will receive prorated benefits for the months worked in the calendar year.

The IAM – Customer Service Union employees are eligible for incentives once the 180-day probation period has been successfully completed and both full-time and part-time employees are eligible.

**TEAM INCENTIVES for ATU, AFSCME, and IAM**

Union members are eligible to receive 0.50% of annual gross wages. If the minimum percentage goals are met, then the minimum allocation of 0.25% of gross wages will be divided proportionally for each measurement. If the maximum percentage goals are met, then the maximum allocation of 0.50% of gross wages will be divided proportionally for each measurement.

| <b>Performance Goal</b>             | <b>ATU (Bus Operator Team)</b> | <b>AFSCME (Supervisors/Dispatchers Team)</b> | <b>IAM (Maintenance Workers)</b> |
|-------------------------------------|--------------------------------|--|----------------------------------|
| Fixed Route On Time Performance     | Min 79% - Max 81%              | Min 79% - Max 81%                            | Min 78% - Max 80%                |
| Fixed Route off the Lot Performance | Min 91% - Max 93%              | Min 91% - Max 93%                            | N/A                              |
| Fixed Route Customer Satisfaction   | Min 81% - Max 83.5%            | Min 81% - Max 83.5%                          | N/A                              |

**COUNCIL AUDITOR’S OFFICE  
PAY FOR PERFORMANCE PLAN SUMMARY  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2023/2024**

| <b>Performance Goal</b>                            | <b>ATU (Bus Operator Team)</b> | <b>AFSCME (Supervisors/Dispatchers Team)</b> | <b>IAM (Maintenance Workers)</b>    |
|--|--------------------------------|--|-------------------------------------|
| Fixed Route Mean Distance Between Vehicle Failures | N/A                            | N/A  | Min 19,000 miles – Max 20,000 miles |
| Connexion Mean Distance Between Vehicle Failure    | N/A                            | N/A  | Min 26,000 miles – Max 27,000 miles |
| Fixed Route Bus Stop Cleanliness                   | N/A                            | N/A  | Min 73% - Max 75%                   |
| Connexion Vehicle Cleanliness                      | N/A                            | N/A  | Min 88% - Max 90%                   |
| Fixed Route Vehicle Cleanliness                    | N/A                            | N/A  | Min 80% - Max 82%                   |
| Skyway Vehicle On Time PM Inspections              | N/A                            | N/A  | Min 88% - Max 90%                   |
| Skyway Vehicle Cleanliness                         | N/A                            | N/A  | Min 80% - Max 82%                   |
| Skyway Station Cleanliness                         | N/A                            | N/A  | Min 78% - Max 80%                   |

**TEAM INCENTIVE FOR IAM – CUSTOMER SERVICE**

Only three classifications of employees fall under this union, Customer Experience Coordinators, Customer Service Representatives and Media Delivery Specialists. The IAM – Customer Service union does not have individual safety or attendance incentives in their contract.

All union members are eligible to receive 1% of annual gross wages if they receive a score of successful or higher. The scoring range for the union members is outstanding, exceeds expectations, successful, developing, and unsatisfactory. Below are the categories the three classifications of employees are rated on.

| <b>Customer Experience Coordinators</b> | <b>Customer Service Representatives</b> | <b>Media Delivery Specialists</b> |
|---|---|-----------------------------------|
| Communication and Collaboration         | Communication and Collaboration         | Customer Focus                    |
| Company Advocacy and Adaptability       | Company Advocacy and Adaptability       | Personal Effectiveness            |
| Initiative                              | Initiative                              | Adherence                         |
| Job Knowledge                           | Job Knowledge                           | Training                          |
| Problem Solving/Decision Making         | Problem Solving/Decision Making         | N/A                               |
| Professional Accountability             | Professional Accountability             | N/A                               |
| Quality of Work                         | Quality of Work                         | N/A                               |

**COUNCIL AUDITOR’S OFFICE  
PAY FOR PERFORMANCE PLAN SUMMARY  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2023/2024**

**INDIVIDUAL INCENTIVES for ATU, AFSCME and IAM**

Individual performance goals are based on attendance and safety and are earned or paid on a quarterly basis and are only for ATU, AFSCME and IAM.

**Attendance Goal**

Each quarter, union members can earn a day or half-day of leave for each thirteen-week period no sick leave is taken as shown below. If the day or half-day is not used within a nine-month period, the union members will be paid for the day or half-day at the member’s regular straight hourly rate.

| <b>Performance Goal</b>     | <b>ATU (Bus Operator Team)</b>                                   | <b>AFSCME (Supervisors/Dispatchers Team)</b>                     | <b>IAM (Maintenance Workers)</b>                            |
|-----------------------------|--|--|---|
| Attendance Performance Goal | Earn one-half day for each thirteen weeks no sick leave is taken | Earn one-half day for each thirteen weeks no sick leave is taken | Earn one day for each thirteen weeks no sick leave is taken |

**Safety Incentive Goal**

Union members are eligible to receive 0.50% of annual gross wages for the quarterly period for the safety incentive. Members will be disqualified from receiving a quarterly safety incentive payment under the following conditions:

- An employee who incurs a recordable on the job injury (in which the employee’s rule violation contributed to the injury).
- Employees who incur a loss of time of one or more full days as a result of an on-the-job injury in which they were at fault.
- An employee who causes a property damage claim.
- An employee who causes a vehicular accident.
- An employee who fails to timely report an on-the-job injury, property damage, or a vehicle accident.
- An employee who receives a disciplinary suspension for a safety related infraction.
- An employee who tests positive for drugs or alcohol pursuant to the Employer’s Substance Abuse Policy, shall forfeit his/her safety incentive payment for four consecutive quarters.

**Executive Director Contract**

The Executive Director is the only contract employee at JTA. Pursuant to the 4<sup>th</sup> amendment of the Executive Director Employment Agreement, the appointment is for a term of seven years, from December 3, 2021, to December 2, 2028. The Executive Director’s salary will be subject to a cost of living adjustment based on CPI or 3%, whichever is greater. The Executive Director is also eligible for an annual bonus of up to 20% of annual base salary each year based on metrics and goals agreed upon between the Board and Executive Director.

Jacksonville Transportation Authority  
 Union Contractual Incentives  
 FY19 - FY23

|               | Perfect Attendance - Employees |            |          | Perfect Attendance - Days |              |            | Safety - \$         |                    |                   | Safety - # * |            |            | Performance Incentive** |                    |                |
|---------------|--------------------------------|------------|----------|---------------------------|--------------|------------|---------------------|--------------------|-------------------|--------------|------------|------------|-------------------------|--------------------|----------------|
|               | ATU                            | IAM        | AFSCME   | ATU                       | IAM          | AFSCME     | ATU                 | IAM                | AFSCME***         | ATU          | IAM        | AFSCME***  | ATU                     | IAM                | AFSCME         |
| <b>FY19</b>   |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 1st Qtr       | 46                             | 83         |          | 23.0                      | 83.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 2nd Qtr       | 32                             | 67         |          | 16.0                      | 67.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 3rd Qtr       | 44                             | 65         |          | 22.0                      | 65.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 4th Qtr       | 47                             | 65         |          | 23.5                      | 65.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| <b>Totals</b> | <b>169</b>                     | <b>280</b> |          | <b>84.5</b>               | <b>280.0</b> | <b>0.0</b> | <b>\$64,193.05</b>  | <b>\$40,040.00</b> | <b>N/A</b>        | <b>934</b>   | <b>527</b> | <b>N/A</b> | <b>\$0.00</b>           | <b>\$0.00</b>      | <b>N/A</b>     |
| <b>FY20</b>   |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 1st Qtr       | 40                             | 66         |          | 20.0                      | 66.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 2nd Qtr       | 39                             | 73         |          | 19.5                      | 73.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 3rd Qtr       | 0                              | 54         | 0        | 0.0                       | 54.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 4th Qtr       | 84                             | 58         | 0        | 42.0                      | 58.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| <b>Totals</b> | <b>163</b>                     | <b>251</b> | <b>0</b> | <b>81.5</b>               | <b>251.0</b> | <b>0.0</b> | <b>\$107,830.00</b> | <b>\$54,927.95</b> | <b>\$6,632.20</b> | <b>1,228</b> | <b>528</b> | <b>66</b>  | <b>\$0.00</b>           | <b>\$0.00</b>      | <b>\$0.00</b>  |
| <b>FY21</b>   |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 1st Qtr       | 40                             | 58         | 0        | 20.0                      | 58.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 2nd Qtr       | 33                             | 37         | 8        | 16.5                      | 37.0         | 4.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 3rd Qtr       | 20                             | 49         | 0        | 10.0                      | 49.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 4th Qtr       | 33                             | 53         | 0        | 16.5                      | 53.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| <b>Totals</b> | <b>126</b>                     | <b>197</b> | <b>8</b> | <b>36.5</b>               | <b>95.0</b>  | <b>4.0</b> | <b>\$114,734.69</b> | <b>\$75,337.41</b> | <b>\$7,546.95</b> | <b>1,113</b> | <b>508</b> | <b>88</b>  | <b>\$0.00</b>           | <b>\$0.00</b>      | <b>\$0.00</b>  |
| <b>FY22</b>   |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 1st Qtr       | 63                             | 44         | 0        | 31.5                      | 44.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 2nd Qtr       | 20                             | 57         | 0        | 10.0                      | 57.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 3rd Qtr       | 20                             | 74         | 0        | 20.0                      | 90.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 4th Qtr       | 22                             | 72         | 0        | 22.0                      | 77.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| <b>Totals</b> | <b>125</b>                     | <b>247</b> | <b>0</b> | <b>41.5</b>               | <b>101.0</b> | <b>0.0</b> | <b>\$82,035.39</b>  | <b>\$45,057.85</b> | <b>\$9,035.16</b> | <b>988</b>   | <b>510</b> | <b>55</b>  | <b>\$0.00</b>           | <b>\$0.00</b>      | <b>\$0.00</b>  |
| <b>FY23</b>   |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 1st Qtr       | 30                             | 63         | 0        | 30.0                      | 53.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 2nd Qtr       | 0                              | 55         | 0        | 0.0                       | 63.0         | 0.0        |                     |                    |                   |              |            |            |                         |                    |                |
| 3rd Qtr       |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| 4th Qtr       |                                |            |          |                           |              |            |                     |                    |                   |              |            |            |                         |                    |                |
| <b>Totals</b> | <b>30</b>                      | <b>118</b> | <b>0</b> | <b>30</b>                 | <b>116.0</b> | <b>0.0</b> | <b>\$32,849.12</b>  | <b>\$26,533.04</b> | <b>\$1,732.14</b> | <b>273</b>   | <b>260</b> | <b>19</b>  | <b>\$27,801.33</b>      | <b>\$36,352.00</b> | <b>\$67.94</b> |

\* # represents cumulative number of individuals awarded over all quarters for the year  
 \*\* Performance incentives are only paid at year-end. The incentive was not earned in FY19, FY20, FY21 or FY22.  
 \*\*\* AFSCME incentives began December, 2019