

**COUNCIL AUDITOR'S OFFICE  
TABLE OF CONTENTS  
INDEPENDENT AGENCIES**

JEA.....	1-26
JTA.....	27-54
JAA .....	55-63
JPA.....	64-70

**JEA  
COMPARISON OF BUDGETS  
ELECTRIC AND WATER & SEWER AND DISTRICT ENERGY SYSTEM  
APPROVED FY 2012/13 TO PROPOSED FY 2013/14  
(000's)**

	<u>Electric</u>		<u>Water &amp; Sewer</u>		<u>District Energy</u>		<u>Transfers In/Out</u>	<u>Total Budget</u>	<u>City Contribution</u>
	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Operating Budget</u>	<u>Capital Budget</u>			
<b>FY 2012/13 Budget</b>	\$ 1,398,969	\$ 175,000	\$ 411,718	\$ 147,000	\$ 8,975	\$ 1,083	\$ (258,708)	\$ 1,884,037	\$ 106,688
<b>FY 2013/14 Proposed</b>	\$ 1,369,846	\$ 124,000	\$ 425,699	\$ 126,040	\$ 8,995	\$ 1,250	\$ (250,482)	\$ 1,805,349	\$ 109,188
<b>\$ Increase (Decrease)</b>	\$ (29,123)	\$ (51,000)	\$ 13,981	\$ (20,960)	\$ 20	\$ 167	\$ 8,227	\$ (78,686)	\$ 2,500
<b>% Increase (Decrease)</b>	(2.08%)	(29.14%)	3.40%	(14.26%)	0.22%	15.42%	3.18%	(4.18%)	2.34%

**Notes:**

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

	<u>Budget FY 2012/13</u>	<u>Proposed FY 2013/14</u>	<u>Increase (Decrease)</u>
Electric System	1,641	1,597	(44)
Water & Sewer System	512	556	44
District Energy System	5	5	-
Total JEA Employees	2,158	2,158	-
SJRPP Joint Venture	302	253	(49)
Total JEA/SJRPP	<u>2,460</u>	<u>2,411</u>	<u>(49)</u>

(2) Detail of City Contribution:

	<u>Budget FY 2012/13</u>	<u>Proposed FY 2013/14</u>	<u>Increase (Decrease)</u>
Electric System	\$ 83,969	\$ 87,318	\$ 3,349
Water & Sewer System	22,718	21,870	(849)
Totals	<u>\$ 106,688</u>	<u>\$ 109,188</u>	<u>\$ 2,500</u>

## City Contribution Calculation

### A Millage Calculation

Electric	\$	66,650,782	79.97%
Water		16,693,237	20.03%
	\$	<b>83,344,019</b>	100.00%

### B Floor (prior year plus \$2,500,000)

2007/2008	\$	94,187,538
2008/2009		2,500,000
2009/2010		2,500,000
2010/2011		2,500,000
2011/2012		2,500,000
2012/2013		2,500,000
2013/2014		2,500,000
	\$	<b>109,187,538</b>

### Recommended Budget FY 2013/2014

Electric	\$	87,318,021	79.97%
Water		21,869,517	20.03%
	\$	<b>109,187,538</b>	100.00%

**Notes:**

**A** = Calculated as 5.513 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 2.149 mills by the number of cubic feet of potable water and sewer service (excluding reclaimed water sales) provided to consumers during the most recent 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 2008/2009 through 2015/2016, an additional amount if necessary, to ensure a minimum annual increase of \$2,500,000 using the fiscal year 2007-2008 combined assessment of \$94,187,538 as the base 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).

**Conclusion:**

The minimum payment of \$109,187,538 is greater than the millage calculation of \$83,344,019 therefore, the calculation floor in the amount of \$109,187,538 is the recommended amount to budget for FY 2013/14 for the Electric and Water/Sewer Systems contribution to the City.

**CALCULATION OF JEA ELECTRIC SYSTEM CONTRIBUTION  
FOR FISCAL YEAR 2013-2014**

Month	Total KWH Sales (1)	Less Interchange (2) KWH Sales	Net of Interchange KWH Sales
May 2012	1,002,513,082	2,810,000	999,703,082
June	1,071,127,639	838,000	1,070,289,639
July	1,185,826,851	3,636,000	1,182,190,851
August	1,253,460,637	4,233,000	1,249,227,637
September	1,116,719,483	7,497,000	1,109,222,483
October	1,086,418,959	3,930,000	1,082,488,959
November	874,121,752	2,024,000	872,097,752
December	886,630,973	7,714,000	878,916,973
Jan. 2013	982,441,699	447,000	981,994,699
February	888,658,885	935,000	887,723,885
March	893,269,569	3,433,000	889,836,569
April	892,363,721	6,308,000	886,055,721
<b>Totals</b>	<b>12,133,553,250</b>	<b>43,805,000</b>	<b>12,089,748,250</b>
<b>Mills Per Contribution Formula</b>			<u>0.005513</u>
<b>Calculation for FY 2013/2014</b>			<u><b>\$ 66,650,782</b></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 5.513 mills times total electric kWh sales less interchange sales for the twelve months (12) ending April of the prior year.
- (4) Pursuant with Ordinance Code 106.218 - One quarter of a mill or \$3,022,437 has been dedicated to the JPA for port expansion.

**CALCULATION OF JEA WATER/SEWER SYSTEM CONTRIBUTION  
FOR FISCAL YEAR 2013-2014**

MONTH	Water Sales (1) (Hundred Cubic Feet)	Sewer Sales (1) (Hundred Cubic Feet)	Total Adjustments (2) (Hundred Cubic Feet)	Total Net Sales (Hundred Cubic Feet)
May 2012	4,631,269	3,005,445	34,239	7,670,953
June	4,071,886	2,701,937	(61,314)	6,712,509
July	4,229,348	2,813,565	34,475	7,077,388
August	4,411,687	2,927,692	(38,973)	7,300,406
September	3,581,544	2,472,909	26,191	6,080,644
October	3,876,490	2,734,827	27,824	6,639,140
November	3,761,918	2,530,788	(26,026)	6,266,681
December	3,556,730	2,535,872	(13,211)	6,079,392
Jan. 2013	3,476,906	2,606,188	31,994	6,115,088
February	3,294,343	2,361,773	25,534	5,681,649
March	3,348,422	2,453,999	18,029	5,820,450
April	3,643,304	2,588,085	3,403	6,234,792
<b>Totals</b>	<b>45,883,847</b>	<b>31,733,079</b>	<b>62,165</b>	<b>77,679,091</b>
<b>Conversion to Cubic Feet</b>				<u>100</u>
<b>Total Consumption in Cubic Feet</b>				<u>7,767,909,100</u>
<b>Mills Per Contribution Formula</b>				<u>0.002149 (3)</u>
<b>Calculation for FY 2013/2014</b>				<u><b>\$ 16,693,237</b></u>

**Notes:**

- (1) Consumption information taken from JEA's CMFTR124 monthly reports .
- (2) Total Adjustments include Water Large (large industrial customer), Sewer LTD (wholesale sewer rate) less Water Reuse Consumption.
- (3) The current City contribution is based on multiplying 2.149 mills times total water/sewer sales less reuse sales for the twelve (12) months ending April of the prior year.

JEA  
ANALYSIS OF PROPOSED FY 2012/13 ELECTRIC OPERATING SYSTEM BUDGET  
FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET  
(000'S)

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	JEA 2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>Fuel Related Revenue &amp; Expenses</b>							
<b>Revenue</b>							
Fuel Related Revenue	\$ 567,598	\$ 567,598	\$ 278,022	\$ 490,588	\$ 559,181	(1.48%)	13.98%
Net Fuel Related Revenues	\$ 567,598	\$ 567,598	\$ 278,022	\$ 490,588	\$ 559,181	(1.48%)	13.98%
<b>Expense</b>							
Fuel Related and Purchased Power	\$ 572,627	\$ 572,627	\$ 284,079	\$ 488,784	\$ 545,790	(4.69%)	11.66%
Transfer To/(From) Rate Stabilization	(7,300)	(7,300)	(36,347)	722	12,260	(267.95%)	1598.06%
Uncollectible Accts.	2,270	2,270	444	1,082	1,131	(50.20%)	4.50%
Net Fuel Related Expenses	\$ 567,598	\$ 567,598	\$ 248,177	\$ 490,588	\$ 559,181	(1.48%)	13.98%
Fuel Fund Surplus (Deficit)	\$ 0	\$ 0	\$ 29,845	\$ 0	\$ (0)	NA	NA
<b>Base Rate Revenue &amp; Expenses</b>							
<b>Revenues</b>							
Base Rate Revenue	\$ 774,900	\$ 774,900	\$ 429,224	\$ 719,424	\$ 758,859	(2.07%)	5.48%
Investment Income	1,943	1,943	1,302	1,950	2,400	23.49%	23.06%
Other Revenues	54,528	54,528	28,500	47,082	49,406	(9.39%)	4.94%
Total Operating Revenues	\$ 831,371	\$ 831,371	\$ 459,026	\$ 768,456	\$ 810,665	(2.49%)	5.49%
<b>Expenses</b>							
Operating & Maintenance	\$ 192,215	\$ 192,215	\$ 109,827	\$ 176,767	\$ 183,142	(4.72%)	3.61%
Environmental Charge	8,046	8,046	4,411	7,424	7,926	(1.48%)	6.77%
Conservation Charge	8,147	8,147	3,929	6,958	7,497	(7.97%)	7.75%
Non-Fuel Purchased Power	170,807	170,807	108,192	165,128	170,898	0.05%	3.49%
Operating Capital Outlay	63,587	63,587	37,092	63,587	55,085	(13.37%)	(13.37%)
Emergency Contingency	5,000	5,000	0	-	5,000	0.00%	NA
PSC Fees	220	220	145	218	215	(2.27%)	(1.37%)
Uncollectible Accts.	3,138	3,138	691	1,856	1,523	(51.46%)	(17.92%)
Total Operating Expenses	\$ 451,160	\$ 451,160	\$ 264,288	\$ 421,938	\$ 431,286	(4.40%)	2.22%
Net Income From Operations	\$ 380,211	\$ 380,211	\$ 194,738	\$ 346,518	\$ 379,379	(0.22%)	9.48%
<b>Other Deductions</b>							
Debt Service	\$ 214,413	\$ 214,413	\$ 134,746	\$ 193,125	\$ 213,146	(0.59%)	10.37%
Contingencies & Working Capital	14,599	14,599	-	4,568	10,000	(31.50%)	118.92%
Renewal & Replacement- Elec. Sys.	67,231	67,231	43,238	64,857	68,915	2.50%	6.26%
Total Other Deductions	\$ 296,243	\$ 296,243	\$ 177,983	\$ 262,549	\$ 292,061	(1.41%)	11.24%
Net Income Before City Contribution	\$ 83,969	\$ 83,969	\$ 16,755	\$ 83,969	\$ 87,318	3.99%	3.99%
Contribution to City's General Fund	\$ 83,969	\$ 83,969	\$ 55,979	\$ 83,969	\$ 87,318	3.99%	3.99%
Base Rate Surplus (Deficit)	\$ 0	\$ 0	\$ (39,225)	\$ 0	\$ 0	NA	NA
Budget Surplus (Deficit)	\$ 0	\$ 0	\$ (9,379)	\$ 0	\$ (0)		
MWH Sales (000's)	13,190	13,190	7,310	12,590	12,994	(1.49%)	3.21%
# of Accounts	424,831	424,831	425,372	426,709	428,843	0.94%	0.50%

**JEA**  
**FY 2012/13 Original Budget Vs. FY 2013/14 Proposed Budget**  
**Revenue and Expense Variance Overview - Electric System**

	Increase/(Decrease)	
	(\$000's)	%
<b>Fuel Related Revenues:</b>		
<b>Fuel Related Revenue</b>	\$ (8,417)	(1.48%)
This decrease is attributed to lower Electric (kWh) sales in FY 2013/14, projected to decrease from the sales level in the current year's (FY2012/13) original budget due to revised consumption estimates.		
<b>Fuel Related Expenses:</b>		
<b>Fuel Uncollectibles</b>	\$ (1,140)	(50.20%)
The decrease is based on actual uncollectible trend. The uncollectible rate was changed from 0.4% in FY2012/13 budget to 0.2% in FY 2013/14 budget.		
<b>Base Related Revenues:</b>		
<b>Base Revenue</b>	\$ (16,040)	(2.07%)
This decrease is primarily attributed to the proposed FY 2013/14 lower budgeted kWh sales.		
<b>Investment Income</b>	\$ 457	23.49%
The Increase is due to approximately \$70M worth of JEA operating assets being moved into a fixed rate which is higher than the variable rate previously collecting interest.		
<b>Other Revenues</b>	\$ (5,122)	(9.39%)
The decrease is primarily due to lower tank rental income of \$1.1 million at North Side Generating Station due to a contract that British Petroleum did not renew and \$700K from a lost bid award for the US Navy infrastructure servicing contract. Additionally, Transmission Services revenue is decreasing \$1.3M due to lowered usage through JEA lines.		
<b>Base Related Expenses:</b>		
<b>Conservation Charge</b>	\$ (650)	(7.97%)
Customers are currently charged \$0.01 for each residential kWh in excess of 2,750 kWh in each monthly billing cycle, which is decreasing due to lower projected unit sales.		
<b>Operating Capital Outlay</b>	\$ (8,502)	(13.37%)
The decrease reflects lower capital requirements. The OCO is based on the capital proposed budget of \$124,000 minus the Renewal & Replacement Deposits of \$68,915.		
<b>Base Uncollectibles</b>	\$ (1,615)	(51.46%)
The decrease is based on actual uncollectible trend. The uncollectible rate was changed from 0.4% in FY2012/13 budget to 0.2% in FY 2013/14 budget.		
<b>Contingencies &amp; Working Capital</b>	\$ (4,599)	(31.50%)
These funds are JEA's allocation to operating revenue for liquidity purposes. JEA has included approximately 3 days cash on hand for FY 2014.		

**JEA**  
**ANALYSIS OF OPERATING AND MAINTENANCE EXPENSE**  
**ELECTRIC SYSTEM**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000's)**

	<u>2012/13 Original Budget</u>	<u>2012/13 Revised Budget</u>	<u>Actual Thru May</u>	<u>JEA 2012/13 Projected</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) Proposed Budget Over</u>	
						<u>2012/13 Original Budget</u>	<u>JEA 2012/13 Projected</u>
<b>Salaries</b>	\$ 116,734	\$ 116,151	\$ 74,316	\$ 111,341	\$ 113,794	(2.52%)	2.20%
<b>Employee Benefits</b>	45,699	45,999	29,673	44,351	51,941	13.66%	17.11%
<b>Supplies</b>	16,203	15,670	9,928	15,059	13,830	(14.65%)	(8.16%)
<b>City Services</b>	4,730	4,730	3,218	4,627	4,744	0.29%	2.52%
<b>Other Intercompany Charges</b>	1,800	1,800	564	1,134	1,000	(44.44%)	(11.82%)
<b>Other Services &amp; Chgs.</b>	90,429	95,888	48,600	83,532	85,654	(5.28%)	2.54%
<b>Other Contingencies</b>	1,935	348	0	348	2,700	39.52%	675.99%
<b>City Legal Services</b>	1,000	1,000	595	1,000	1,000	0.00%	0.00%
<b>Property &amp; Casualty Insurance</b>	6,625	6,625	2,750	4,842	5,850	(11.70%)	20.82%
<b>Interest on Customer Deposits</b>	100	100	97	129	80	(20.00%)	(37.93%)
<b>Operating Reserve</b>	2,000	722	-	722	2,000	0.00%	176.96%
<b>Expense Credits</b>	(68,682)	(70,274)	(43,780)	(65,460)	(73,335)	6.77%	12.03%
<b>Trf. to WIP- Salaries</b>	(19,011)	(19,136)	(11,902)	(18,191)	(18,129)	(4.64%)	(0.34%)
<b>Trf. to WIP- Emp. Benefits</b>	(7,346)	(7,407)	(4,231)	(6,665)	(7,986)	8.70%	19.81%
<b>O &amp; M Expense</b>	<u>\$ 192,215</u>	<u>\$ 192,215</u>	<u>\$ 109,827</u>	<u>\$ 176,767</u>	<u>\$ 183,142</u>	<u>(4.72%)</u>	<u>3.61%</u>

**JEA**  
**FY 2012/13 Original Budget Vs. FY 2013/14 Proposed Budget**  
**Expenditure Variance Overview - Electric System**

	Increase/(Decrease)	
	(\$000's)	%
<b>Operating &amp; Maintenance</b>		
<b>Salaries</b>	\$ (2,941)	(2.52%)
The decrease in salaries is primarily due to moving 44 positions from the Electric System to the Water/Sewer System. This reflects the direct allocation of the engineering areas to the appropriate system. In the past these areas were primarily allocated to the electric system.		
<b>Benefits</b>	\$ 6,242	13.66%
Primarily attributed to increase in Pension budgeted at 28.21% for FY 2013/2014 vs. 20.81% for FY 2012/2013.		
<b>Supplies</b>	\$ (2,373)	(14.65%)
The decrease is primarily due to reduced outages scheduled for FY 2013/14 and decreased activity in various reliability and maintenance programs.		
<b>Other Services &amp; Charges</b>	\$ (4,775)	(5.28%)
The decrease is due to strategic initiatives which include: climate change programs, communications outreach, and various reliability and maintenance programs, i.e. reduced outage schedule in FY 2014.		
<b>Other Contingencies</b>	\$ 765	39.52%
The increase is primarily due to restoring prior year budget cut funding from \$1,935 to \$2,700, which is 1.5% of O&M expense in order to cover Coelectric management fee expenses and potential labor agreements and adjustments.		
<b>Property &amp; Casualty Insurance</b>	\$ (775)	(11.70%)
The decrease is based on premium schedule provided by COJ Risk Management.		
<b>Interest on Customer Deposits</b>	\$ (20)	(20.00%)
Based on a decrease in the projected interest rate from 0.218 % to 0.175% for FY 2014.		
<b>Expense Credits</b>	\$ (4,653)	6.77%
Expense credit means an amount set aside as an offset against an appropriation, representing an intrafund or interfund transfer of revenues and/or expenses. For example, water billing credits are recorded as an expense credit against the electric operating fund to properly charge the cost spent by electric system employees working on water and sewer related activities to the water and sewer operating fund.		
<b>Transfers to WIP Salaries</b>	\$ 882	(4.64%)
Transfers to WIP Salaries are capitalized salaries captured in the Operating Budget. It represents the salaries charged to capital project work orders and is a credit to the operating fund.		
<b>Transfers to WIP Emp. Benefits</b>	\$ (639)	8.70%
Transfers to WIP Employee Benefits are capitalized benefits 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 PROPOSED FY 2013/14 CAPITAL BUDGET**  
**ELECTRIC SYSTEM**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000'S)**

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	JEA 2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>Capital Funds</b>							
Renewal & Replacement Deposits	\$ 67,231	\$ 67,231	\$ 43,238	\$ 64,857	\$ 68,915	2.50%	6.26%
Operating Capital Outlay	63,587	63,587	37,092	63,587	55,085	(13.37%)	(13.37%)
Construction Fund Investment Income	-	-	26	39	-		(100.00%)
Debt	-	-	-	-	-	0.00%	
Other Proceeds	44,182	44,182	5,647	11,252	-	(100.00%)	
<b>Total Capital Funds</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 86,003</b>	<b>\$ 139,735</b>	<b>\$ 124,000</b>	<b>(29.14%)</b>	<b>(11.26%)</b>
<b>Capital Projects</b>							
Generation Projects	52,062	52,062	34,447	46,167	9,883 (1)	(81.02%)	(78.59%)
Transmission & Distribution	85,659	85,659	39,671	67,102	76,854 (1)	(10.28%)	14.53%
Other	37,279	37,279	11,886	26,466	37,263 (1)	(0.04%)	40.80%
<b>Total Capital Projects</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ 86,003</b>	<b>\$ 139,735</b>	<b>\$ 124,000</b>	<b>(29.14%)</b>	<b>(11.26%)</b>
<b>Surplus (Deficit)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.00%</b>	<b>0.00%</b>

**NOTE (1) Detail listing of Capital Projects can be seen on the next three pages.**

JEA  
Electric System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED
	SUB-TOTAL		TOTAL
Description	FY14		FY14
<b>ELECTRIC SYSTEM DISTRIBUTION PROJECTS</b>			
Distribution Maintenance Capital Upgrades	\$7,800		
New Service Additions	7,400		
Development Driven Projects	6,000		
Joint Participation Relocation Projects	4,750		
Meter Replacement	4,397		
Underground Cable Replacement Program - Existing Developments	4,000		
Distribution System Improvements	3,000		
Beaver - McDuff - 4kV Conversion	1,718		
SR 23 Outerbeltway - Relocation of electric lines	1,714		
General Underground Network and Commercial Renewal, Replacement, and Upgrades	1,500		
Southbank - Underground Network - Recabling	1,463		
Pole Replacement Program	1,300		
Edison - McDuff - 4kV Conversion	1,234		
Automatic Recloser Deployment	1,200		
General Distribution Improvements	1,000		
Enterprise - Rosselle - 4kV Conversion	980		
Avenue "B" and Cleveland 4kv Conversions	952		
4kV Conversion - Cedar Hills and Oak Hill	822		
Paper Insulated Lead Cable Replacement Program	750		
Distribution System - Pole Removal	720		
Bartram 26kv Feeders	656		
Feeder Reliability Enhancement - Cecil Field	510		
Meter Growth	400		
Feeder Reliability Enhancement - Imeson	400		
26kV Reliability Improvement - Distribution Feeder Relay System Replacement	394		
Rosselle - College - McDuff - 4kV Reconductor	390		
Customer Service Response Lateral & Quick Response Work	382		
Feeder Reliability Enhancement - Normandy	370		
Cecil Field 26kv Reconductor Chaffee Rd From Normandy Blvd to Switch Cab at Chaffee Rd	322		
Kennedy 26KV Feeders	216		
University 26kV Reconductor	215		
Customer Service Response Tools and Equipment	140		
Nocatee - Greenleaf Village - Phase 5	134		
26KV Reconductor Beeghly - Owens Rd from Duval to JIA Sub	130		
Capital Tools and Equipment	125		
Cecil Commerce Center North Distribution Feeders	123		
CR210 - US1	86		

JEA  
Electric System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED	
	SUB-TOTAL		TOTAL	
Description	FY14		FY14	
Point Meadows Substation Distribution Feeders	81			
Capital Tools and Equipment	80			
Water to Georgia Ckts - 13KV Feeder Ties	59			
Herschel - 4KV Reconductor	52			
Normandy to Westlake	45			
Oakwood - Robinwood - 26 kV Reconductor	43			
<b>ELECTRIC SYSTEM DISTRIBUTION PROJECTS TOTAL</b>	<b>\$58,053</b>	<b>(1)</b>		
<b>ELECTRIC SYSTEM SUBSTATION &amp; TRANSMISSION</b>				
Point Meadows - 26 kV Substation	\$5,715			
Kennedy Substation and Tower Additions and Upgrades	3,485			
Transmission - Circuits - Structure Rebuild – Electric Improvements	2,250			
Cecil Commerce Center North 230/26kV Substation	1,524			
Substation Renewal and Replacement Project - Transformer Replacements	1,300			
Herschel 26/4 KV Substation Rebuild	945			
230KV to 138KV to 69 kV Insulator Refurbishment	750			
General Transmission Improvements	500			
230 KV to 138KV to 69 kV Pole Refurbishment	500			
General Substation Improvements	400			
General Protection System Improvements Transmission	320			
Northside Substation Improvements	310			
Energy Management System - Base Upgrade Project	160			
Rosselle 26/4 kV Substation Rebuild	130			
Cecil Commerce Center North 230 kV Circuit	100			
General Transmission Improvements	100			
Transmission - Point Meadows	94			
Shield Wire Replacement	83			
Energy Management System - Upgrade Project	50			
Transmission - Real Estate	50			
Eastport Substation 13.2 kV Capacitor Addition	35			
<b>ELECTRIC SYSTEM SUBSTATION &amp; TRANSMISSION TOTAL</b>	<b>\$18,801</b>	<b>(2)</b>	<b>\$76,854</b>	<b>=(1)+(2)</b>
<b>ELECTRIC SYSTEM GENERATION PROJECTS</b>				
Northside - Capital Improvement Projects	\$2,000			
Steam Plant General Capital Improvements	2,000			
Brandy Branch - Northside - Greenland Energy Center - General Capital Improvements	2,000			
Potential Gas Line Capacity Upgrades	1,419			
Northside 1 and 2 - Limestone Crushing System	899			

JEA  
Electric System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED	
	SUB-TOTAL		TOTAL	
Description	FY14		FY14	
Bag House Bag Replacement - NSGS Unit 1 & 2	705			
BGS Combined Cycle Simulator	579			
Northside Service Water System Upgrade	153			
Northside Boiler Safety Relief Valve Vent Stack Replacement	128			
<b>ELECTRIC SYSTEM GENERATION PROJECTS TOTAL</b>	<b>\$9,883</b>	<b>(3)</b>	<b>\$9,883</b>	<b>=(3)</b>
<b>ELECTRIC OTHER CAPITAL PROJECTS</b>				
Capital Administrative Overhead	\$10,520			
Technology Projects	10,450			
Fleet Replacement	6,040			
138kV Substations Security Enhancements	2,135			
Facilities Generators	1,000			
Facilities Security	771			
Facilities Roof Replacement	650			
Facilities Heating, Ventilation, & Air	630			
Facilities Improvements - Building Upgrades	625			
Southside Service Center Administrative Upgrade	625			
CIP Version 5 Remote Access	479			
Byproduct Heavy Duty Equipment - Excavator	460			
CIP Version 5 Implementation	450			
Facilities Paving, Fencing & Site Improvements	440			
Byproduct Services Processing Equipment - Variable Frequency Drives	359			
Facilities Improvements, Plumbing and Fire System Upgrades	355			
CIP Version 5 Routable Substation Communications	302			
Facilities Improvements - Lighting	300			
CIP Version 5 Electronic Access Points	297			
Laboratory Equipment Upgrades	125			
Northside Generating Station - New Medical Clinic Upgrade	100			
Reed Island Real Estate Acquisition	75			
Facilities Improvements - Elevators	50			
Utility Locate Group - Equipment	25			
<b>ELECTRIC OTHER CAPITAL PROJECTS TOTAL</b>	<b>\$37,263</b>	<b>(4)</b>	<b>\$37,263</b>	<b>=(4)</b>
<b>ELECTRIC TOTAL</b>	<b>\$124,000</b>		<b>\$124,000</b>	

**JEA**  
**ANALYSIS OF PROPOSED FY2013/14 WATER & SEWER SYSTEM OPERATING BUDGET**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000's)**

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	JEA 2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>Revenues</b>							
<b>Water &amp; Sewer Revenues</b>	\$ 391,522	\$ 391,522	\$ 244,429	\$ 374,660	\$ 402,866	2.90%	7.53%
<b>Investment Income</b>	1,419	1,419	1,058	1,410	1,826	28.66%	29.52%
<b>Capacity &amp; Extension Fees</b>	7,000	7,000	11,107	13,758	9,396	34.23%	(31.71%)
<b>Contributed Capital</b>	-	-	222	222	-		(100.00%)
<b>Other Revenues</b>	11,777	11,777	7,452	11,378	11,611	(1.41%)	2.05%
<b>Total Revenues</b>	<u>\$ 411,718</u>	<u>\$ 411,718</u>	<u>\$ 264,268</u>	<u>\$ 401,428</u>	<u>\$ 425,699</u>	<u>3.40%</u>	<u>6.05%</u>
<b>Operating Expenses</b>							
<b>Operating &amp; Maintenance</b>	123,780	123,780	76,888	120,667	131,284	6.06%	8.80%
<b>Uncollectibles</b>	2,009	2,009	578	1,230	963	(52.04%)	(21.67%)
<b>Emergency Contingency</b>	1,000	1,000	-	1,000	1,000	0.00%	0.00%
<b>Capacity Fee Transfer</b>	7,000	7,000	11,107	13,758	9,396	34.23%	(31.71%)
<b>Operating Capital Outlay</b>	100,414	100,169	60,683	91,195	95,892	(4.50%)	5.15%
<b>Total Operating Expenses</b>	<u>\$ 234,203</u>	<u>\$ 233,958</u>	<u>\$ 149,256</u>	<u>\$ 227,850</u>	<u>\$ 238,535</u>	<u>1.85%</u>	<u>4.69%</u>
<b>Other Deductions</b>							
<b>Debt Service</b>	132,975	132,975	84,143	127,888	143,043	7.57%	11.85%
<b>Interlocal Payments</b>	-	-	-	-	-		
<b>Contingencies &amp; Working Capital</b>	1,771	1,771	-	2,676	1,500	(15.30%)	(43.95%)
<b>Renewal &amp; Replacement Fund</b>	20,051	20,296	13,531	20,296	20,752	3.49%	2.25%
<b>Total Other Deductions</b>	<u>\$ 154,797</u>	<u>\$ 155,042</u>	<u>\$ 97,674</u>	<u>\$ 150,860</u>	<u>\$ 165,295</u>	<u>6.78%</u>	<u>9.57%</u>
<b>Contribution to City's General Fund</b>	<u>22,718</u>	<u>22,718</u>	<u>15,146</u>	<u>22,718</u>	<u>21,870</u>	<u>(3.74%)</u>	<u>(3.73%)</u>
<b>Budget Surplus (Deficit)</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,192</u>	<u>\$ 0</u>	<u>\$ 0</u>		
<b>Water Sales (ccf)</b>	49,207,519	49,207,519	28,599,210	44,549,106	49,863,447	1.33%	11.93%
<b>Sewer Sales (ccf)</b>	34,773,087	34,773,087	21,645,297	33,132,773	36,384,425	4.63%	9.81%
<b>Number of Accounts</b>	555,267	555,267	553,127	555,133	563,133	1.42%	1.44%

**JEA**  
**FY 2012/13 Original Budget Vs. FY 2013/14 Proposed Budget**  
**Revenue Variance Overview - Water and Sewer System**

	Increase/(Decrease)	%
	(\$000's)	
<b>Revenues:</b>		
<b>Water &amp; Sewer Revenues</b>	\$ 11,344	2.90%
Reflects increased consumption and sales mix.		
<b>Investment Income</b>	\$ 407	28.66%
The increase is due to switching to fixed rates versus short term variable rate bonds and the increased projected yields on fixed rate bonds.		
<b>Capacity &amp; Extension Fees</b>	\$ 2,396	34.23%
Reflects current construction trends.		
<b>Expenses:</b>		
<b>Uncollectible</b>	\$ (1,046)	(52.04%)
The decrease is based on actual uncollectible trend. The uncollectible rate was changed from 0.4% in FY2012/13 budget to 0.239% in FY 2013/14 budget.		
<b>Capacity Fee Transfer</b>	\$ 2,396	34.23%
Reflects current construction trends.		
<b>Operating Capital Outlay</b>	\$ (4,522)	(4.50%)
Reflects lower capital requirements.		
<b>Debt Service</b>	\$ 10,068	7.57%
Reflects \$13.1M anticipated bond buy-back in FY2014.		

**JEA  
ANALYSIS OF OPERATING AND MAINTENANCE EXPENSE  
WATER & SEWER SYSTEM  
FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET  
(000's)**

	<u>2012/13 Original Budget</u>	<u>2012/13 Revised Budget</u>	<u>Actual Thru May</u>	<u>JEA 2012/13 Projected</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) Proposed Budget Over</u>	
						<u>2012/13 Original Budget</u>	<u>JEA 2012/13 Projected</u>
Salaries	\$ 38,063	\$ 38,449	\$ 25,395	\$ 39,445	\$ 39,247	3.11%	(0.50%)
Employee Benefits	13,903	13,994	10,165	15,215	17,585	26.48%	15.58%
Supplies	12,703	12,397	7,447	11,681	12,389	(2.47%)	6.07%
Other Services & Charges	69,452	70,982	43,411	67,255	74,004	6.55%	10.03%
Contracts and Contingencies	267	267	4	93	500	87.23%	437.87%
Purchased Water & Treatment	50	50	18	35	50	0.00%	42.96%
Property Insurance	1,828	1,828	(24)	585	1,820	(0.44%)	210.92%
Operating Reserves	1,250	464	0	464	1,250	0.00%	169.45%
Interest on Customer Deposits	0	0	11	11	0		(100.00%)
Expense Credits	(3,095)	(3,533)	(3,284)	(4,316)	(4,360)	40.86%	1.03%
Transfers to WIP Salaries	(7,594)	(7,925)	(4,557)	(7,089)	(7,667)	0.97%	8.16%
Transfers to WIP Emp. Benefits	(3,047)	(3,193)	(1,698)	(2,714)	(3,535)	16.02%	30.26%
<b>Total O &amp; M Expense</b>	<u>\$ 123,780</u>	<u>\$ 123,780</u>	<u>\$ 76,888</u>	<u>\$ 120,667</u>	<u>\$ 131,284</u>	<u>6.06%</u>	<u>8.80%</u>

**JEA**  
**FY 2012/13 Original Budget Vs. FY 2013/14 Proposed Budget**  
**Expenditure Variance Overview - Water and Sewer System**

	Increase/(Decrease)	
	(\$000's)	%
<b>Operating &amp; Maintenance</b>		
<b>Salaries</b>	\$ 1,184	3.11%
The increase in salaries is primarily due to moving 44 positions to the Water/Sewer System from the Electric System to more accurately reflect system costs. Also includes approved <b>FY2012</b> bargaining unit agreements.		
<b>Employee Benefits</b>	\$ 3,682	26.48%
Primarily attributed to increase in Pension budgeted at 28.21% for FY 2013/2014 vs. 20.81% for FY 2012/2013.		
<b>Other Services &amp; Charges</b>	\$ 4,552	6.55%
Primarily attributed to Inter Company transfers of \$3.1 million. Inter Company transfers primarily represent the Water/Sewer system's portion of Fleet, Technology Services, Human Resources, and Finance, which are originally charged to the Electric System. Additionally, \$1.4 million due to an increase in customer satisfaction related expenses for business needs in FY2014 including J.D. Power Market Research; outage communications enhancements; and JEA.com improvements.		
<b>Contracts and Contingencies</b>	\$ 233	87.23%
Reflects expenses for potential labor agreements and adjustments.		
<b>Expense Credits</b>	\$ (1,265)	40.86%
Expense credit means an amount set aside as an offset against an appropriation, representing an intrafund or interfund transfer of revenues and/or expenses. For example, electric billing credits are recorded as an expense credit against the water and sewer operating fund to properly charge the cost spent by Water & Sewer employees working on electric system related activities to the electric system operating fund.		
<b>Transfers to WIP Salaries</b>	(73)	0.97%
Transfers to WIP Salaries are capitalized salaries captured in the Operating Budget. It represents the direct salaries charged to capital project workorders and is a credit to the operating fund.		
<b>Transfers to WIP Emp. Benefits</b>	\$ (488)	16.02%
Primarily due to increased pension contributions.		



**JEA**  
**ANALYSIS OF PROPOSED FY 2013/14 CAPITAL BUDGET**  
**WATER & SEWER SYSTEM**  
**(000's )**

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>Capital Funds</b>							
Renewal & Replacement Deposits	\$ 20,051	\$ 20,051	\$ 13,531	\$ 20,296	\$ 20,752	3.50%	2.25%
Operating Capital Outlay	100,414	100,414	60,683	91,195	95,892	(4.50%)	5.15%
Contributed Capital	-	-	222	222	-		(100.00%)
Capacity Fees	7,000	7,000	11,107	13,758	9,396	34.23%	(31.71%)
Investment Income	-	-	-	-	-		
Debt	-	-	-	-	-	0.00%	
Other Proceeds	19,535	19,535	-	-	-	(100.00%)	
<b>Total Capital Funds</b>	<b>\$ 147,000</b>	<b>\$ 147,000</b>	<b>\$ 85,543</b>	<b>\$ 125,471</b>	<b>\$ 126,040</b>	<b>(14.26%)</b>	<b>0.45%</b>
<b>Capital Projects</b>							
Water	\$ 64,275	\$ 64,275	\$ 29,303	\$ 54,656	\$ 43,437 (1)	(32.42%)	(20.53%)
Sewer	66,275	66,275	21,928	46,728	64,599 (1)	(2.53%)	38.24%
Other	16,450	16,450	5,870	14,177	18,004 (1)	9.45%	27.00%
<b>Total Capital Projects</b>	<b>\$ 147,000</b>	<b>\$ 147,000</b>	<b>\$ 57,101</b>	<b>\$ 115,560</b>	<b>\$ 126,040</b>	<b>(14.26%)</b>	<b>9.07%</b>
<b>Surplus (Deficit)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 28,442</b>	<b>\$ 9,911</b>	<b>\$ 0</b>		<b>(100.00%)</b>

NOTE (1) Detail listing of Capital Projects can be seen on the next four pages.

JEA  
Water Sewer System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED
	SUB-TOTAL		TOTAL
Description	FY14		FY14
<b>WATER TREATMENT</b>			
Greenland Water Treatment Plant	\$4,000		
Well Rehabilitation and Maintenance - Fairfax Wells	1,674		
St Johns North Water Treatment Plant - Packed Tower Replacement	1,430		
Well Rehabilitation and Maintenance - McDuff Wells	1,151		
Water Plant Capital Renewal and Replacement	1,000		
Fairfax Water Treatment Plant Reservoir Rehabilitation	965		
Service Area Monitoring Wells - FY15	742		
Northwest Regional Water Treatment Plant	650		
Well Rehabilitation and Backplugging	600		
Production Well Abandonment	570		
Ponce de Leon Water Treatment Plant - Pump Building Replacement and Reservoir	401		
Service Area Monitoring Wells - FY14	288		
Water Treatment Plant Reservoir Renewal and Replacement	100		
<b>WATER TREATMENT TOTAL</b>	<b>\$13,571</b>	<b>(1)</b>	
<b>WATER DISTRIBUTION</b>			
Meter Replacement	\$7,283		
Delivery System Renewal and Replacement	6,500		
Joint Participation Projects	3,100		
SR 200 (A1A) Still Quarters Rd to Scott Rd	2,578		
Meter Growth	1,260		
Beaver Street - McDuff Ave to Stockton Street	1,470		
Main St Wellfield - Well 14	1,360		
St Augustine Rd - Wishart St to Inwood Terrace	787		
Main Extensions and Taps	750		
Grid Capacity Development Cost Participation	700		
South Grid Well Reliability	551		
Lower Eastside Drainage Improvements (First St - APR Blvd to Van Buren)	530		
Nocatee - Twenty Mile Village	500		
Fairfax HSP Rehabilitation	414		
Hamilton - Jersey Drainage Improvements	346		
Southeast WTP HSP Upgrade and Pump Building	317		
Ponte Vedra	280		
Carder St to Kingsbury St	250		
Nocatee - North South Road (Town Center North)	250		
Nocatee	200		
Lincoln Villa	119		
SR 23 Outerbeltway	93		
CR210 - I-95 to Kingsley Lake Dr	87		

JEA  
Water Sewer System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED
	SUB-TOTAL		TOTAL
Description	FY14		FY14
Rivertown	50		
Beach Blvd Resurfacing - Atlantic Split to Parental Home	37		
Fill Line at Arlington Water Treatment Plant and Booster Station	19		
US1 from Business Park Blvd to Baymeadows	15		
CR210 - US1	13		
SR 200 (A1A) I-95 to Still Quarters Rd - Section 1	7		
<b>WATER DISTRIBUTION TOTAL</b>	<b>\$29,866</b>	<b>(2)</b>	<b>\$43,437 = (1) + (2)</b>
<b>SEWER COLLECTION</b>			
Ductile Iron Force Main Replacement and Renewal	\$4,000		
Union and State Street Area Sewer Improvements	3,025		
Collection System Trenchless Renewal and Replacement	3,200		
Joint Participation Projects	3,109		
Collection System Renewal and Replacement	3,000		
Timuquana Road at Ortega River	2,617		
SR 200 (A1A) Still Quarters Rd to Scott Rd - Section 2	1,416		
Grid Capacity Development Cost Participation	1,300		
Busch Dr - Main St to I-95	1,189		
T-Line to Busch Dr	1,013		
Turberculated Iron Gravity Pipe Renewal and Replacement	800		
Carder St to Kingsbury Force Main Replacement	727		
Nocatee	600		
Jacksonville Landing - Cured In Place Piping	574		
Rivertown	500		
Ponte Vedra	421		
Lincoln Villa Service Area 2 - Septic Tank Phase Out	398		
Rushing St at Kings Rd	377		
Lower Eastside Drainage Improvements (First St - APR Blvd to Van Buren)	355		
Main Extensions and Taps	200		
Nocatee - North South Road (Town Center North)	200		
Nocatee - Twenty Mile Village	200		
Easement Location and Acquisitions	150		
Air Relief Valves	100		
CR210 - I-95 to Kingsley Lake Dr	78		
CR210 - US1	55		
Manhole SCADA Renewal and Replacement	50		
Clark Road to District II	50		
SR 23 Outerbeltway	50		
Utility Locate Group - Capital Equipment	25		
Hamilton - Jersey Drainage Improvements	11		

JEA  
Water Sewer System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED
	SUB-TOTAL		TOTAL
Description	FY14		FY14
SR 200 (A1A) I-95 to Still Quarters Rd - Section 1	7		
<b>SEWER COLLECTION TOTAL</b>	<b>\$29,797</b>	<b>(3)</b>	
<b>SEWAGE PUMP STATIONS</b>			
Pumping Stations - Capital Equipment Replacement	\$2,500		
Pumping Stations - Class I and II Station Rehabilitation	2,114		
Alachua Master Pump Station Improvements	1,923		
SCADA Radio Telemetry Unit and Control Panel Upgrades	1,500		
Bradley Road Pump Station Electrical and Associated Improvements	1,000		
Nocatee - Twenty Mile Village -Pump Station	950		
Mandarin - SCADA Renewal and Replacement	900		
Nocatee - North South Road (Town Center North) - Pump Station	592		
Spring Park Rd - Lift Station	389		
SCADA Renewal & Replacement	150		
Diesel-driven Backup Pump Renewal and Replacement	20		
<b>SEWAGE PUMP STATIONS TOTAL</b>	<b>\$12,038</b>	<b>(4)</b>	
<b>WASTEWATER TREATMENT</b>			
Mandarin Water Reclamation Facility - Bio-Filter Bed Replacement	\$2,557		
Wastewater Treatment Facilities - Capital Equipment Replacement	2,034		
Digesters 1 and 2 - Cover Replacement	2,000		
Arlington East Water Reclamation Facility Bar Screen Replacement	1,600		
San Jose Phase Out - Wastewater Treatment Plant Demolition	1,500		
Buckman Water Reclamation Facility Grit Removal System	1,500		
Biosolids Process Renewal and Replacement	1,350		
Buckman Biosolids Residuals Management Facility Centrifuge #3 Replacement	1,000		
Buckman WWTF Bio-Nutrient Reactor - Phase 1	890		
District II - Primary Clarifier Rehabilitation	850		
Southwest Water Reclamation Facility - Headworks Channels Rehabilitation	750		
Ponte Vedra Water Reclamation Facility Bar Screen Replacement	700		
Reuse Storage Tank at Cedar Bay Water Reclamation Facility (District II)	661		
Arlington East Secondary Clarifiers 1 and 2 Rehabilitation and Dewatering System	600		
Mandarin Water Reclamation Facility - High Level UV Upgrade	480		
Jax Heights Phase Out Wastewater Treatment Facility Demolition	473		
Nassau Regional Water Reclamation Facility Membrane - Phase II	421		
Buckman Water Reclamation Facility - Primary Clarifier 1-2 Rehabilitation	375		
Wastewater Odor Control - All Plants and Pump Stations	250		
Arlington East Wastewater Treatment Facility UV Upgrades	100		
Reuse Facility - Capital Equipment Replacement	50		
Arlington East Water Reclamation Facility Switchgear and Transformer Replacement	30		

JEA  
Water Sewer System  
FY 2013/14 Capital Budget  
(000's omitted)

	PROPOSED		PROPOSED	
	SUB-TOTAL		TOTAL	
Description	FY14		FY14	
Buckman Biosolids Residuals Management Facility Centrifuge's 1 and 2 Improvements	30			
Mandarin Water Reclamation Facility - Headworks Channels Rehabilitation	30			
<b>WASTEWATER TREATMENT TOTAL</b>	<b>\$20,231</b>	<b>(5)</b>		
<b>RECLAIM WATER DISTRIBUTION</b>				
Reuse Storage Tank at Mandarin Water Reclamation Facility	\$709			
Nocatee - Twenty Mile Village	550			
Arlington East 2 Million Gallons per Day Reclaimed Water Filter	494			
Nocatee - North South Road (Town Center North)	325			
Nocatee	300			
CR210 - US1	55			
Rivertown	50			
Reuse Delivery Renewal and Replacement	50			
<b>RECLAIM WATER DISTRIBUTION TOTAL</b>	<b>\$2,533</b>	<b>(6)</b>	<b>\$64,599</b>	<b>= (3)+(4)+(5)+(6)</b>
<b>WATER OTHER CAPITAL PROJECTS</b>				
Technology Projects	\$5,650			
Capital Administrative Overhead	5,210			
Fleet Replacement	2,899			
Facilities Generators	820			
Facilities Security	610			
Facilities Heating, Ventilation, and Air	520			
Facilities Roof Replacement	465			
Facilities Paving, Fencing and Site Improvements	345			
Facilities Improvements - Building Upgrades	340			
Facilities Improvements - Electric and Lighting Systems	305			
Tower I New Fire Alarm System	305			
Facilities Improvements - Plumbing and Fire System Upgrades	200			
Laboratory Equipment Upgrades	111			
Water - Wastewater Service Response Tools and Equipment	70			
Facilities Improvements - Restroom and Plumbing Upgrades	54			
Buckman - Building #3 Improvements	50			
Facilities Improvements - Elevators	50			
<b>WATER OTHER CAPITAL PROJECTS TOTAL</b>	<b>\$18,004</b>	<b>(7)</b>	<b>\$18,004</b>	<b>= (7)</b>
<b>WATER/SEWER TOTAL</b>	<b>\$126,040</b>		<b>\$126,040</b>	

**JEA**  
**ANALYSIS OF PROPOSED FY 2013/14 DISTRICT ENERGY SYSTEM OPERATING BUDGET**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000'S)**

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	JEA 2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>OPERATING BUDGET:</b>							
<b>REVENUES:</b>							
Revenues	\$ 8,975	\$ 8,975	\$ 5,099	\$ 8,634	\$ 8,995	0.22%	4.18%
Total Operating Revenues	<u>\$ 8,975</u>	<u>\$ 8,975</u>	<u>\$ 5,099</u>	<u>\$ 8,634</u>	<u>\$ 8,995</u>	<u>0.22%</u>	<u>4.18%</u>
<b>EXPENSES:</b>							
Operating and Maintenance	\$ 5,067	\$ 4,998	\$ 2,568	\$ 4,911	\$ 5,386	6.30%	9.67%
Total Expenses	<u>5,067</u>	<u>4,998</u>	<u>2,568</u>	<u>4,911</u>	<u>5,386</u>	<u>6.30%</u>	<u>9.67%</u>
<b>NET REVENUES FROM OPERATIONS</b>	<u><b>3,908</b></u>	<u><b>3,977</b></u>	<u><b>2,531</b></u>	<u><b>3,723</b></u>	<u><b>3,609</b></u>	<u>(7.64%)</u>	<u>(3.05%)</u>
<b>OTHER DEDUCTIONS:</b>							
Debt Service	3,483	3,383	1,792	2,718	3,167	(9.07%)	16.52%
Renewal & Replacement	425	594	396	594	442	3.90%	(25.67%)
Total Other Deductions	<u>3,908</u>	<u>3,977</u>	<u>2,188</u>	<u>3,312</u>	<u>3,609</u>	<u>(7.66%)</u>	<u>8.95%</u>
<b>Budget Surplus (Deficit)</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 343</u>	<u>\$ 411</u>	<u>\$ 0</u>		

**JEA**  
**ANALYSIS OF OPERATING AND MAINTENANCE EXPENSE**  
**DISTRICT ENERGY SYSTEM**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000's)**

	<u>2012/13 Original Budget</u>	<u>2012/13 Revised Budget</u>	<u>Actual Thru May</u>	<u>JEA 2012/13 Projected</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) Proposed Budget Over</u>	
						<u>2012/13 Original Budget</u>	<u>JEA 2012/13 Projected</u>
Salaries	\$ 353	\$ 353	\$ 221	\$ 340	\$ 387	9.66%	13.86%
Employee Benefits	122	122	79	120	160	31.34%	34.02%
Supplies	65	65	103	125	120	84.62%	(4.12%)
Other Services & Chgs.	4,280	4,380	2,138	4,253	4,546	6.22%	6.89%
Contracts and Contingencies	-	-	-	-	-		
Property Insurance	47	47	34	49	46	(2.13%)	(6.72%)
Operating Reserve	200	31	-	31	134	(33.00%)	333.66%
Expense Credits	-	-	(7)	(7)	(7)	100.00%	0.00%
<b>O &amp; M Expense</b>	<u>\$ 5,067</u>	<u>\$ 4,998</u>	<u>\$ 2,568</u>	<u>\$ 4,911</u>	<u>\$ 5,386</u>	<u>6.30%</u>	<u>9.67%</u>

**JEA**  
**FY 2012/13 Original Budget Vs. FY 2013/14 Proposed Budget**  
**Expenditure Variance Overview - District Energy System**

	Increase/(Decrease)	
	(\$000's)	%
<b>Operating &amp; Maintenance</b>		
<b>Salaries</b> The increase is attributed to 3% retroactive bargaining unit increases for IBEW of 3% for 2012, a \$4k increase in special pay, and a reclassification of one employee from a Facilities O&M Assistant Mechanic to a Facilities O&M Mechanic.	\$ 34	9.66%
<b>Employee Benefits</b> Primarily attributed to increase in Pension budgeted at 28.21% for FY 2013/2014 vs. 20.81% for FY 2012/2013.	\$ 38	31.34%
<b>Supplies</b> Primarily attributed to an increase in chemical expense for water treatment.	\$ 55	84.62%
<b>Other Services &amp; Chgs.</b> Primarily due to engineering and Supervisory Control and Data Acquisition (SCADA) support for system upgrades.	\$ 266	6.22%
<b>Expense Credits</b> Expense credit means an amount set aside as an offset against an appropriation, representing an intrafund or interfund transfer of revenues and/or expenses. For example, water billing credits are recorded as an expense credit against the electric operating fund to properly charge the cost spent by electric system employees working on water and sewer related activities to the water and sewer operating fund.	\$ (7)	100.00%



**JEA**  
**ANALYSIS OF PROPOSED FY 2013/14 DISTRICT ENERGY SYSTEM CAPITAL BUDGET**  
**FY 2012/13 BUDGET COMPARED TO FY 2013/14 PROPOSED BUDGET**  
**(000'S)**

	2012/13 Original Budget	2012/13 Revised Budget	Actual Thru May	JEA 2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
						2012/13 Original Budget	JEA 2012/13 Projected
<b>CAPITAL BUDGET:</b>							
<b>CAPITAL FUNDS</b>							
Renewal & Replacement	\$ 425	\$ 425	\$ 396	\$ 594	\$ 442	3.90%	(25.67%)
Debt	-	-	-	-	-	0.00%	0.00%
Other Proceeds	658	658	658	658	808	22.86%	22.86%
	<u>1,083</u>	<u>1,083</u>	<u>1,054</u>	<u>1,252</u>	<u>1,250</u>	<u>15.42%</u>	<u>(0.17%)</u>
<b>CAPITAL PROJECTS</b>							
District Energy System Projects	<u>\$ 1,083</u>	<u>\$ 1,083</u>	<u>\$ 732</u>	<u>\$ 1,046</u>	<u>\$ 1,250</u>	<u>15.42%</u>	<u>19.52%</u>

Description	FY14
District Energy System - Renewal and Replacement	\$542
Hogan's Creek - Replace Variable Frequency Drives	208
Hogan's Creek - AdaptiView Upgrade	165
Downtown - Old Federal Courthouse	120
Hogan's Creek - 400hp Pump	115
Potential DES System Planning & Engineering	100
<b>DISTRICT ENERGY TOTAL</b>	<b>\$1,250</b>

**JEA**  
**ANALYSIS OF PROPOSED FY 2013/14 BUDGET**  
**FY 2013/14 PROPOSED BUDGET RECOMMENDATIONS**

**BACKGROUND:**

Subsequent to their submission of the 2013/2014 budget, JEA revised their Electric System Capital Budget and is requesting the new schedule be accepted.

The request is a transfer from Other Projects Capital - Fleet to Generation Projects Capital. This project is a control system upgrade at Brandy Branch, Kennedy, and Greenland Energy Center Generating stations. JEA operates a fleet of 7 General electric Combustion Turbines. This upgrade is necessary to meet North American Electric Reliability Corporation (NERC) requirements.

**RECOMMENDATIONS:**

1. Remove and replace Schedule D within the 2013 - 464 Ordinance to reflect the the following:
  - Increase Electric System Capital Projects - Generation Projects from \$9,833,000 to \$10,833,000
  - Decrease Electric System Capital Projects - Other Projects from \$37,263,000 to \$36,263,000

JEA  
CONSOLIDATED CAPITAL BUDGET  
FISCAL YEAR 2014

	Electric System	Water & Sewer System	District Energy System	Total
<b>CAPITAL FUNDS:</b>				
Renewal & Replacement Deposits	\$ 68,915,148	\$ 20,751,706	\$ 441,578	\$ 90,108,432
Operating Capital Outlay	55,084,852	73,829,175	-	128,914,027
Environmental Capital Outlay	-	22,063,162	-	22,063,162
Capacity Fees	-	9,395,957	-	9,395,957
Debt Proceeds	-	-	-	-
Other Proceeds	-	-	808,422	808,422
Total Capital Funds	<u>\$ 124,000,000</u>	<u>\$ 126,040,000</u>	<u>\$ 1,250,000</u>	<u>\$ 251,290,000</u>
<b>CAPITAL PROJECTS:</b>				
Generation Projects	\$ 10,883,000	\$ -	\$ -	\$ 10,883,000
Transmission & Distribution Projects	76,854,000	-	-	76,854,000
District Energy Projects	-	-	1,250,000	1,250,000
Water Projects	-	43,437,000	-	43,437,000
Sewer Projects	-	64,599,000	-	64,599,000
Other Projects	36,263,000	18,004,000	-	54,267,000
Total Capital Projects	<u>\$ 124,000,000</u>	<u>\$ 126,040,000</u>	<u>\$ 1,250,000</u>	<u>\$ 251,290,000</u>

**REVISED SCHEDULE D**

**JACKSONVILLE TRANSPORTATION AUTHORITY  
COMPARISON OF BUDGETS  
2012/13 TO PROPOSED 2013/14**

**OPERATING AND CAPITAL BUDGETS**

	<b>BUS</b>		<b>Mass Transit SKYWAY</b>		<b>CTC</b>		<b>Engineering Genl Fund</b>	<b>Transfers Out</b>	<b>Total</b>
	<u>Operations</u>	<u>Capital</u>	<u>Operations</u>	<u>Capital</u>	<u>Operations</u>	<u>Capital</u>			
<b>2012/13 Original</b>	\$ 77,482,076	\$ 16,101,630	\$ 4,785,334	\$ 300,000	\$ 13,345,514	\$ 1,260,000	\$ 69,408,623	\$ (80,394,343)	\$ 102,288,834
<b>2013/14 Proposed</b>	\$ 78,276,774	\$ 51,590,472	\$ 5,643,713	\$ 1,175,000	\$ 13,176,565	\$ 1,073,312	\$ 71,469,443	\$ (84,197,629)	\$ 138,207,650
<b>\$ Incr(Decr)</b>	\$ 794,698	\$ 35,488,842	\$ 858,379	\$ 875,000	\$ (168,949)	\$ (186,688)	\$ 2,060,820	\$ 3,803,286	\$ 35,918,816 (a)
<b>% Incr(Decr)</b>	1.03%	220.41%	17.94%	291.67%	(1.27%)	(14.82%)	2.97%	4.73%	35.12%

	<u>Original 2012/13 F/T</u>	<u>Proposed 2013/14 F/T</u>	<u>Increase (Decrease)</u>
<b>Bus</b>	148	156	8
<b>Skyway</b>	17	18	1
<b>CTC</b>	32	40	8
<b>Engineering Union</b>	12	10	(2)
<b>Union</b>	464	501	37
<b>Total Agency</b>	<u>673</u>	<u>725</u>	<u>52 (b)</u>

**FY 2014 Budget Key Metrics**

Wages and fringe benefits for Bus Operators and Mechanics are determined by negotiated labor agreements with the two unions representing the respective groups of employees.

- Operators labor contract budgeted more than 5% increase for health insurance.
- Mechanics labor contract budgeted at 1.5% increase in wages and additional 4% for pension contribution.
- Administrative health insurance is currently in negotiation. Wage adjustment to cover employee pension contribution increases for staff who have not received increases in three years.

**Amounts flowing through City of Jacksonville to JTA:**

JTA Amount	\$ 58,335,814
City Contribution (CTC)	<u>1,279,692</u>
<b>Total</b>	<u>\$ 59,615,506</u>

(a) The total agency budget increase is primarily due to additional capital grant dollars anticipated to be received for the Bus Rapid Transit (BRT).

(b) The increase in full-time employees is primarily attributed to transitioning the Community Shuttle operation from a contracted service to an in-house operation. This transition occurred 10/29/2012.

**Distribution of above amount:**

Local Option Gas Tax (Bus)	\$ 27,001,497
Sales Tax (Engineering)	1,169,345
Sales Tax (Bus)	30,164,972
City Contribution (CTC)	<u>1,279,692</u>
<b>Total</b>	<u>\$ 59,615,506</u>

**JACKSONVILLE TRANSPORTATION AUTHORITY  
MASS TRANSIT DIVISION  
BUS OPERATIONS BUDGET  
ANALYSIS OF PROPOSED 2013/14 BUDGET**

**Schedule # 2  
8/20/2013**

	2012/13 Approved Budget	Actual Thru April	2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) FY 14 Proposed Budget Over	
					FY13 Approved Budget	Projected
<b><u>REVENUES</u></b>						
Federal, State & Local Grants	\$ 8,578,048	\$ 5,022,146	\$ 8,578,048	\$ 7,927,234	(7.59%)	(7.59%)
Local Option Gas Tax	26,191,958	15,685,337	24,677,712	27,001,497	3.09%	9.42%
Sales Tax (BJP)	28,400,720	17,605,268	30,998,945	30,164,972	6.21%	(2.69%)
Passenger Fares	13,781,350	7,076,583	12,131,285	12,299,970	(10.75%)	1.39%
Non-Transportation	515,000	455,099	771,800	858,101	66.62%	11.18%
Interest Income	15,000	14,641	25,000	25,000	66.67%	0.00%
<b>Total Revenues</b>	<b>\$ 77,482,076</b>	<b>\$ 45,859,074</b>	<b>\$ 77,182,790</b>	<b>\$ 78,276,774</b>	<b>1.03%</b>	<b>1.42%</b>
Salaries and Wages	\$ 24,121,080	\$ 15,898,259	\$ 27,554,158	\$ 27,699,448	14.84%	0.53%
Fringe Benefits	14,368,819	8,844,443	15,301,710	15,765,363	9.72%	3.03%
Fuel and Lubricants	7,414,744	4,260,041	7,302,927	7,377,048	(0.51%)	1.01%
Materials & Supplies	3,891,488	2,111,701	3,718,170	4,104,745	5.48%	10.40%
Services	6,652,330	3,893,295	6,836,301	7,117,212	6.99%	4.11%
Insurance (Casualty&Liability)	469,616	211,560	362,674	412,465	(12.17%)	13.73%
Travel/Training/Dues & Subscriptions	45,000	17,828	30,562	78,229	73.84%	155.97%
Other Direct Operating Costs	1,415,185	785,278	1,346,191	1,566,545	10.70%	16.37%
Operating Contingency	3,598,893	-	-	-	(100.00%)	N/A
Purchased Transportation - Community Shuttle Service	2,511,298	160,193	160,193	-	(100.00%)	(100.00%)
Transfer To:						
ADA Expense	9,334,190	5,223,484	9,334,190	8,981,620	(3.78%)	(3.78%)
CTC	-	911,364	1,182,692	-	N/A	(100.00%)
Skyway	3,659,433	2,655,932	3,753,022	4,442,863	21.41%	18.38%
Carryover	-	-	-	731,236	N/A	N/A
<b>Total Expenditures</b>	<b>\$ 77,482,076</b>	<b>\$ 44,973,378</b>	<b>\$ 76,882,790</b>	<b>\$ 78,276,774</b>	<b>1.03%</b>	<b>1.81%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 885,696</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>N/A</b>	<b>(100.00%)</b>

**JACKSONVILLE TRANSPORTATION AUTHORITY  
BUS OPERATIONS  
2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**BUS OPERATIONS VARIANCE**

<b>REVENUE OVERVIEW</b>		<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Passenger Fares	\$	(1,481,380)	(10.75%)	The FY 2014 farebox projection is based on current revenue collection trends. Since the implementation of the new farebox collection system (STAR card) and the last fare increase in January 2012, passenger revenues have been less than projected.
Non-Transportation	\$	343,101	66.62%	JTA expects an increase in advertising revenue based on YTD trends.
Interest Income	\$	10,000	66.67%	The interest income projection is based on Year-to-Date trends in the current fiscal year.

**EXPENDITURE OVERVIEW**

Salaries & Wages	\$	3,578,368	14.84%	The increase in wages is primarily attributed to the increase in employees resulting from the transition of the Community shuttle operation, a formerly contracted service, to an in-house operation.
Fringe Benefits	\$	1,396,544	9.72%	The increase is primarily attributed to the increase in employees resulting from the transition of the Community shuttle operation, a formerly contracted service to an in-house operation. There is also an increase in pension and health insurance benefits.
Fuel and Lubricants	\$	(37,696)	(0.51%)	JTA anticipates a reduction in fuel costs related to relocating the paratransit and community shuttle vehicles on-site at the Myrtle Avenue location.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
BUS OPERATIONS  
2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**BUS OPERATIONS VARIANCE**

<b>EXPENDITURE OVERVIEW</b>		<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Material and Supplies	\$	213,257	5.48%	This line item primarily includes parts for JTA buses and service vehicles including tires, tubes and other supplies for farebox repair, radio repair and inspection and maintenance.
Services	\$	464,882	6.99%	This line item includes contract security services, building/equipment/radio system maintenance agreements, professional services such as claim adjusters, actuarial analysis, etc.
Insurance	\$	(57,151)	(12.17%)	The insurance expense is directly tied to the prior year claims reserve requirement. The projection is based on estimated claims reserve requirement as determined by an actuary.
Travel/Training/Dues and Subscriptions	\$	33,229	73.84%	This item includes cost for training registration fees, travel costs associated with meeting/training, and dues/subscription fees for professional periodicals and membership in professional associations. The funding increase is for bus operator and road supervisor training at the Transportation Safety Institute resulting from new safety standards, and vehicle maintenance technician training for new Hybrid buses requiring specialized skills.

Other Direct Operating Costs	\$	151,360	10.70%	The increase is attributed to the agency-wide policy on employee background checks. We will be performing annual background checks on all employees. Other items include utilities, rentals and leases and other miscellaneous expenses, such as Jaguar game expenses and taxes/license fees.
Purchased Transportation - Community Shuttle Service	\$	(2,511,298)	(100.00%)	This service was brought in-house in October, 2012.
Transfer to Skyway	\$	783,430	21.41%	This funding is necessary to balance the budget and support expenses in Skyway operations.



**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION (Including Administration)  
 BUS CAPITAL PROJECTS BUDGET  
 ANALYSIS OF PROPOSED 2013/14 BUDGET**

Schedule # 3  
8/20/2013

	<b>2012/13 Original Budget</b>	<b>2013/14 Proposed Budget</b>	<b>% Increase (Decrease) 2014 Budget Over 2013 Budget</b>
<b><u>REVENUES</u></b>			
Federal Section 5307 (Footnote 1)	\$ 8,568,430	\$ 4,252,566	(50.37%)
Federal Section 5309 (Footnote 2)	6,443,200	34,322,657	432.70%
Federal Section 5339 (Footnote 3)	-	1,314,584	N/A
Federal Section 5311 (Footnote 4)	-	60,000	N/A
Florida Department of Transportation	90,000	4,290,332	4667.04%
North Florida Transportation Planning Organization	1,000,000	1,000,000	0.00%
Local JTA Match	-	6,350,333	N/A
<b>Total Revenues</b>	<b>\$ 16,101,630</b>	<b>\$ 51,590,472</b>	<b>220.41%</b>
<b><u>EXPENDITURES</u></b>			
Bus Rapid Transit (BRT) - North Corridor Project	\$ 6,443,200	\$ 23,843,722	270.06%
Bus Rapid Transit (BRT) - Southeast Corridor Project	-	19,059,600	N/A
Bus Rapid Transit (BRT) - East Corridor Project	-	750,000	N/A
Bus Rapid Transit (BRT) - Southwest Corridor Project	-	500,000	N/A
Communications Equipment	1,846,656	150,000	(91.88%)
Computer Equipment (Hardware and Software)	857,600	505,600	(41.04%)
Enhancements (Landscaping)	140,674	122,240	(13.10%)
Jacksonville Transportation Center (JTC)	3,000,000	-	(100.00%)
Miscellaneous Support Equipment	83,000	64,095	(22.78%)
Office Furnishings & Equipment	145,500	142,700	(1.92%)
Associated Capital Maintenance Parts		234,915	N/A
Program Administration	30,000	250,000	733.33%
Purchase Transit Vehicles (11 Buses)	3,410,000	3,000,000	(12.02%)
Security	15,000	174,600	1064.00%
Support Vehicles	40,000	108,000	170.00%
Facilities Improvements		1,525,000	N/A
Transit Satellite Transfer Amenities	90,000	1,160,000	1188.89%
<b>Total Expenditures</b>	<b>\$ 16,101,630</b>	<b>\$ 51,590,472</b>	<b>220.41%</b>

**Footnotes:**

- 1 - Annual funding for urbanized areas to transit agencies from the Federal Transit Administration (FTA).
- 2 - Federal funding for buses and bus facilities, these are discretionary grants, not recurring annual amounts.
- 3 - Federal funding for buses and bus facilities.
- 4 - Annual funding for non urbanized (rural areas) from the FTA.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**BUS CAPITAL PROJECTS VARIANCE SCHEDULE**

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Federal Section 5307	\$ (4,315,864)	(50.37%)	Funding is based on the amount of capital expenditures requested. Requests for FY2013/14 includes replacement vehicles, security equipment, project administration, and facilities enhancements
Federal Section 5309	\$ 27,879,457	432.70%	Funding is based on the amount of capital expenditures requested. Requests for FY2013/14 include Bus Rapid Transit (BRT) North and SE Corridor design and construction.
Federal Section 5339	\$ 1,314,584	N/A	Funding is based on the amount of capital expenditures requested. Requests for FY2013/14 include replacement vehicles
FDOT	\$ 4,200,332	4667.04%	Funding is based on the amount of capital expenditures requested. Requests for FY2013/14 include the BRT North and South East Corridors design and construction.
Local JTA Match	\$ 6,350,333	N/A	Funding is based on the amount of grant revenue received and the match percentage required.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**BUS CAPITAL PROJECTS VARIANCE SCHEDULE**

<b>EXPENDITURE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Bus Rapid Transit (BRT) - North Corridor Project	\$ 17,400,522	270.06%	The Bus Rapid Transit – North Corridor project involves, addition/upgrade of sidewalks, modifications and additions to bus stops (creation of “Super Stops”), creation of Park-n- Ride, mini-hubs, reconstruction of major hubs, signal upgrades, milling and resurfacing, signage upgrades, signing and pavement marking and lighting upgrades . This expenditure is for design, right-of-way, construction, and vehicles with associated equipment. This will fully fund the project.
Bus Rapid Transit (BRT) - Southeast Corridor Project	\$ 19,059,600	N/A	The Bus Rapid Transit - Southeast Corridor project expenditure is for roadway improvements associated with design, right of way, construction, and vehicles with associated equipment.
Bus Rapid Transit (BRT) - East Corridor Project	\$ 750,000	N/A	The Bus Rapid Transit - East Corridor project expenditure is for preliminary engineering and design.
Bus Rapid Transit (BRT) - Southwest Corridor Project	\$ 500,000	N/A	The Bus Rapid Transit - Southwest Corridor project expenditure is for preliminary engineering and design.
Communications Equipment	\$ (1,696,656)	(91.88%)	Installation of the Computer Aided Dispatch/Automatic Vehicle Locator (CAD/AVL) system for fleet and support vehicles and implementation of an Interactive Voice Response (IVR) system was unable to be funded through FY 2013 funding due to legislative cuts. This expenditure is for Transit Signal Priority/Procurement and Installation.
Computer Equipment (Hardware and Software)	\$ (352,000)	(41.04%)	The majority of funding for the new Enterprise Resource Planning (ERP) system was secured prior to FY 2014 which resulted in a reduction in the FY 2014 request. This expenditure contains funding for various network enhancement projects.
Jacksonville Transportation Center (JTC)	\$ (3,000,000)	(100.00%)	JTA received capital funding for the construction of the JTC in FY 2013, and additional funding is not necessary in FY 2014.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**BUS CAPITAL PROJECTS VARIANCE SCHEDULE**

<b>EXPENDITURE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Associated Capital Maintenance Parts	\$ 234,915	N/A	This expenditure is for transmissions, engines, equipment/material for rolling stock, and 10 percent spare stock for the intelligent technologies department.
Program Administration	\$ 220,000	733.33%	This expenditure will allow JTA to hire consultants and have dedicated staffing for the ERP project initiative. It will allow JTA to minimize the initial operational impact caused by the ERP conversion process.
Purchased Transit Vehicles	\$ (410,000)	(12.02%)	This funding is for the replacement of the 1100 series Nova/RTS buses due for replacement. The replacement schedule is designed to maintain a fleet that is safe and economically efficient.
Security	\$ 159,600	1064.00%	This funding is for a Double Gate Relocation at the Church Street Entrance for additional security to stop tailgaters from following employees into the facility. This will allow JTA to save \$125,000 per year in guard service.
Facilities Improvement	\$ 1,525,000	N/A	This funding is for several major facility project initiatives such as the O'Steen Lot renovation, plumbing renovations, etc.
Transit Satellite Transfer Amenities	\$ 1,070,000	1188.89%	The FY 2014 request reflects the next round of bus shelter purchases. This is to fund approximately fifty (50) replacement bus shelters as part of the Authority's shelter purchase and replacement program and is anticipated to be an annual budgeted item going forward. This \$1 million is to replace existing bus shelters with new bus shelters.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 AUTOMATED SKYWAY EXPRESS OPERATIONS BUDGET  
 ANALYSIS OF PROPOSED 2013/14 BUDGET**

**Schedule # 4  
 8/20/2013**

	<u>2012/13 Original Budget</u>	<u>Actual Thru April</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) FY 14 Proposed Budget Over FY13 Approved Budget</u>	<u>Projected</u>
<b><u>REVENUES</u></b>						
Passenger & Parking Revenue	\$ 125,201	\$ 110,115	\$ 188,769	\$ 200,000	59.74%	5.95%
Federal Preventative Maint.	1,000,000	583,331	1,000,000	1,000,000	0.00%	0.00%
Interest Income	700	1,129	1,935	850	21.43%	(56.07%)
Local Assistance	-	-	800,000	-		
Transfer from Bus Ops	3,659,433	2,655,932	3,753,022	4,442,863	21.41%	18.38%
<b>Total Revenues</b>	<u>\$ 4,785,334</u>	<u>\$ 3,350,507</u>	<u>\$ 5,743,726</u>	<u>\$ 5,643,713</u>	<u>17.94%</u>	<u>(1.74%)</u>
<b><u>EXPENDITURES</u></b>						
Salaries and Wages	\$ 1,868,989	\$ 1,099,181	\$ 1,884,310	\$ 2,051,748	9.78%	8.89%
Fringe Benefits	981,329	576,760	988,731	1,035,090	5.48%	4.69%
Materials & Supplies	810,749	645,124	1,105,927	783,683	(3.34%)	(29.14%)
Services	581,214	542,983	930,828	866,922	49.16%	(6.87%)
Fuel and Lubricants	16,652	7,637	13,092	15,000	(9.92%)	14.57%
Insurance	101,087	245,752	421,289	432,099	327.45%	2.57%
Other Direct Operating Costs	422,314	231,945	397,620	453,633	7.42%	14.09%
Travel/Training/Dues & Subscriptions	3,000	1,125	1,929	5,538	84.60%	187.16%
<b>Total Expenditures</b>	<u>\$ 4,785,334</u>	<u>\$ 3,350,507</u>	<u>\$ 5,743,726</u>	<u>\$ 5,643,713</u>	<u>17.94%</u>	<u>(1.74%)</u>
<b>Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 SKYWAY OPERATIONS  
 2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**SKYWAY OPERATIONS VARIANCE**

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Parking Revenue	\$ 74,799	59.74%	The projected increase is based on Year-To-Date trends in the current fiscal year.
Transfer from Bus Ops	\$ 783,430	21.41%	This funding is necessary to balance the budget and support expenses in Skyway Operations.

<b>EXPENDITURE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Salaries and Wages	\$ 182,759	9.78%	The increase in wages is due to a maintenance staff contractual increase of 1.5%, administrative support increase and an increase in the amount of overhead wages allocated to Skyway operations.
Fringe Benefits	\$ 53,761	5.48%	The increase in fringes is attributed to increased costs of pension and health insurance benefits.
Materials & Supplies	\$ (27,066)	(3.34%)	JTA has increased spending for mid-life maintenance and rehab. These efforts are near completion and should result in a reduction of maintenance material expenses.
Services	\$ 285,708	49.16%	The increase in services is primarily due to the need for increased law enforcement presence for the fare free Skyway service.
Insurance	\$ 331,012	327.45%	The insurance expense is directly tied to the prior year claims reserve requirement. This projection is based on an increase in the estimated claims reserve requirement as determined by an actuary.
Other Direct Operating Costs	\$ 31,319	7.42%	This line item includes Skyway utilities and miscellaneous expenses. The increase is primarily due to utilities (propulsion power and water/sewage) as the amount budgeted in FY 13 was too low.
Travel/Training/Dues & Subscriptions	\$ 2,538	84.60%	The increase is for training related to car body repairs and maintenance for technicians and attendance at the American Public Transportation Association Rail Conference. This funding will also be used to promote professionalism and proficiency of Skyway employees.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 AUTOMATED SKYWAY EXPRESS CAPITAL BUDGET  
 ANALYSIS OF PROPOSED 2013/14 BUDGET**

**Schedule # 5  
 8/20/2013**

	<u>2012/13 Original Budget</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) 2014 Budget Over 2013 Budget</u>
<b><u>REVENUES</u></b>			
Federal Section 5307 Funding <b>(See Footnote 1)</b>		\$ 582,522	N/A
Federal Section 5337 Funding <b>(See Footnote 2)</b>	300,000	592,478	97.49%
<b>Total Revenues</b>	<u>\$ 300,000</u>	<u>\$ 1,175,000</u>	<u>291.67%</u>
<b><u>EXPENDITURES</u></b>			
Computer Equipment	\$ 150,000	\$ 150,000	-
Shop Equipment		100,000	N/A
Enhancements (Landscaping)		50,000	N/A
Miscellaneous Support Equipment		290,000	N/A
Associated Capital Maintenance Parts		250,000	N/A
Program Administration		85,000	N/A
Security Equipment		30,000	N/A
Support Vehicles		30,000	N/A
Facilities Improvement	150,000	190,000	26.67%
<b>Total Expenditures</b>	<u>\$ 300,000</u>	<u>\$ 1,175,000</u>	<u>291.67%</u>

**Footnotes:**

- 1 - Annual funding for urbanized areas to transit agencies from the Federal Transit Administration (FTA).
- 2 - Federal funding to maintain a system in good repair. This is a new Federal Funding Section, Skyway State of Good Repairs which replaces Section 5309 Fixed Guideway Modernization Program.



**JACKSONVILLE TRANSPORTATION AUTHORITY  
 SKYWAY OPERATIONS  
 2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**SKYWAY OPERATIONS CAPITAL VARIANCE**

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Federal Section 5307 Funding	\$ 582,522	N/A	Funding is based on the amount of capital expenditures requested.
Federal Section 5337 Funding	292,478	97.49%	Funding is based on the amount of capital expenditures requested.
<b>EXPENDITURE OVERVIEW</b>			
Shop Equipment	\$ 100,000	N/A	The increase is primarily due to Skyway train test equipment for troubleshooting the Automatic Train Protection (ATP) and Automatic Train Operation (ATO) systems as part of the overall Automatic Train Control System.
Miscellaneous Support Equipment	\$ 290,000	N/A	Funds to replace HVAC system compressors that have exceeded their useful life. Funds for vehicle lifts and a support hoist.
Associated Capital Maintenance Parts	\$ 250,000	N/A	Funds to upgrade Skyway propulsion motors, APUs, and inverters. Funds for replacement parts for the Skyway Train Control System.
Program Administration	\$ 85,000	N/A	This includes funding to prepare for the rehabilitation and mid-life overhaul of the trains within 2 years. It also includes funding for an assessment of the Skyway Automatic Train Control and related systems for research of improved technologies.

Security Equipment	\$	30,000	N/A Includes funding to install a fall prevention system along the Acosta Bridge for the safety of maintenance workers as based on an insurance company report.
Support Vehicles	\$	30,000	N/A Funding is for a larger support truck for the utility crew with the capacity to tow and haul equipment from station to station.
Facilities Improvement	\$	40,000	26.67% Includes funding for the Skyway bollards at the Kings Avenue station, replacement of the station step treads on the east and west end stairs for the San Marco, River Place and Kings Avenue stations and general cleaning of the Kalwall systems (roofing material) for the Skyway stations to maintain the integrity of the roofs for the Hemming, San Marco, River Place and Kings Avenue stations.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 CTC OPERATIONS BUDGET  
 ANALYSIS OF PROPOSED 2013/14 BUDGET**

**Schedule # 6  
 8/20/2013**

	<u>2012/13 Original Budget</u>	<u>Actual Thru April</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed Budget</u>	<u>% Increase (Decrease) FY 14 Proposed Budget Over</u>	
					<u>FY13 Approved Budget</u>	<u>Projected</u>
<b><u>REVENUES</u></b>						
Passenger Fares	\$ 776,397	\$ 406,494	\$ 696,849	\$ 697,230	(10.20%)	0.05%
City of Jacksonville Contribution	1,324,309	772,371	1,324,309	1,279,692	(3.37%)	(3.37%)
State TD Contribution	1,208,618	704,564	1,208,618	1,517,023	25.52%	25.52%
Federal Preventive Maintenance	700,000	408,331	700,000	700,000	0.00%	0.00%
Transfer from Bus Ops	9,334,190	6,134,848	10,516,882	8,981,620	(3.78%)	(14.60%)
Other Income	2,000	11,964	19,467	1,000	(50.00%)	(94.86%)
<b>Total Revenues</b>	<b>\$ 13,345,514</b>	<b>\$ 8,438,572</b>	<b>\$ 14,466,125</b>	<b>\$ 13,176,565</b>	<b>(1.27%)</b>	<b>(8.91%)</b>
<b><u>EXPENDITURES</u></b>						
Salaries and Wages	\$ 2,431,940	\$ 1,476,511	\$ 2,531,161	\$ 2,609,700	7.31%	3.10%
Fringe Benefits	973,139	593,036	1,016,634	1,067,750	9.72%	5.03%
Services	7,301,661	4,454,194	7,635,761	6,758,312	(7.44%)	(11.49%)
Insurance	24,032	40,827	69,989	59,095	145.90%	(15.57%)
Fuel and Lubricants	1,707,500	1,014,053	1,738,376	1,515,625	(11.24%)	(12.81%)
Materials & Supplies	647,880	580,307	994,812	860,960	32.89%	(13.46%)
Training/Travel/Dues & Subscription	1,150	1,762	3,021	7,966	592.70%	163.69%
Other Direct Operating Costs	258,212	277,882	476,371	297,157	15.08%	(37.62%)
<b>Total Expenditures</b>	<b>\$ 13,345,514</b>	<b>\$ 8,438,572</b>	<b>\$ 14,466,125</b>	<b>\$ 13,176,565</b>	<b>(1.27%)</b>	<b>(8.91%)</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>

**JACKSONVILLE TRANSPORTATION AUTHORITY  
CTC OPERATIONS  
2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**CTC OPERATIONS VARIANCE**

JTA is designated as the Duval County Transportation Coordinator (CTC). 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. The amount budgeted is a contribution from Bus Operations necessary to pay for this mandate.

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Passenger Fares	\$ 79,167	(10.20%)	The projection for FY 2014 is based on Year-To-Date trends in the current fiscal year due to decreased ridership.
City of Jacksonville Contribution	\$ (44,617)	(3.37%)	Pursuant to a January 2006 agreement (Ordinance 2005-1516) between the City of Jacksonville and JTA, this is an annual subsidy contributed by the City, indexed for inflation,
State TD Contribution	\$ 308,405	25.52%	JTA expects an increase in funding from the Florida Commission for the Transportation Disadvantaged (TD). This funding supports the coordination of transportation services for transportation disadvantaged persons.
Transfer from Bus Operations	\$ (352,570)	(3.78%)	This is the amount budgeted from Bus Operations necessary to balance the budget.

<b>EXPENDITURE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Salary and Wages	\$ 177,760	7.31%	The increase in wages is due to a maintenance staff contractual increase of 1.5%, additional overtime labor expense resulting from increased demands to maintain an aging fleet, administrative support increase and an increase in the amount of overhead wages allocated to CTC operations.
Fringe Benefits	\$ 94,611	9.72%	The increase in fringes is attributed to increased costs of pension and health insurance benefits.
Services	\$ (543,349)	(7.44%)	The decrease is primarily due to the anticipated negotiation of the Paratransit service contract at a reduced price. This line item also includes contract security services, building/equipment/radio system maintenance, paratransit fleet repair/maintenance and professional services such as claim adjusters, custodial work and interpreter services.
Insurance	\$ 35,063	145.90%	The projection is based on an increase in the estimated claims reserve requirement for catastrophic insurance.

Fuel and Lubricants	\$	(191,875)	(11.24%)	The FY 2014 projection is less than FY 2013 primarily due to housing vehicles at the Myrtle Avenue property vs. the remote location that was used previously.
Materials and Supplies	\$	213,080	32.89%	The FY 2014 projection takes into account the need to maintain an aging fleet.
Training/Travel/Dues and Subscriptions	\$	6,816	592.70%	This funding will be used to promote professionalism and proficiency of CTC employees. The funding increases include attendance at the Transportation Disadvantaged Conference and the Transit Maintenance and Analysis Resource quarterly meetings.
Other Direct Operating Costs	\$	38,945	15.08%	This line item includes CTC utilities, taxes/licenses, public relations expenses, leases/rentals and miscellaneous costs.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
 MASS TRANSIT DIVISION  
 CTC CAPITAL BUDGET  
 ANALYSIS OF PROPOSED 2013/14 BUDGET**

**Schedule # 7  
 8/20/2013**

	<b>2012/13 Original Budget</b>	<b>2013/14 Proposed Budget</b>	<b>% Increase (Decrease) 2014 Budget Over 2013 Budget</b>
<b><u>REVENUES</u></b>			
Federal Section 5307 Funding ( <b>Footnote 1</b> )	\$ 1,200,000	\$ 1,073,312	(10.56%)
FDOT	60,000		(100.00%)
<b>Total Revenues</b>	<b>\$ 1,260,000</b>	<b>\$ 1,073,312</b>	<b>(14.82%)</b>
<b><u>EXPENDITURES</u></b>			
Paratransit Vehicles (13 vans)	\$ 1,260,000	\$ 1,000,000	(20.63%)
Shop Equipment		17,115	N/A
Rehab/Renovate Transit Vehicles		56,197	N/A
<b>Total Expenditures</b>	<b>\$ 1,260,000</b>	<b>\$ 1,073,312</b>	<b>(14.82%)</b>

**Footnote:**

1 - Annual funding for urbanized area to transit agencies from the Federal Transit Administration (FTA).

**JACKSONVILLE TRANSPORTATION AUTHORITY  
CTC OPERATIONS  
2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**CTC CAPITAL VARIANCE**

**Variance selection criteria: > \$100,000 and 10%**

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Federal Section 5307 Funding	\$ (126,688)	(10.56%)	Funding is based on the amount of capital expenditures requested.

**EXPENDITURE OVERVIEW**

Paratransit Vehicles	(260,000)	(20.63%)	JTA expects to replace 13 vans in the coming year out of a total fleet of 97 paratransit vehicles, 69 are gasoline and 28 are diesel vehicles and are replaced at 5 years or 200,000 miles per FDOT guidelines.
----------------------	-----------	----------	---



**JACKSONVILLE TRANSPORTATION AUTHORITY  
ENGINEERING DIVISION  
GENERAL FUND BUDGET  
ANALYSIS OF PROPOSED 2013/14 BUDGET**

Schedule # 8  
8/20/2013

	2012/13 Original Budget	Actual Thru April	2012/13 Projected	2013/14 Proposed Budget	% Increase (Decrease) FY 14 Proposed Budget Over	
					FY13 Approved Budget	Projected
<b>REVENUES</b>						
Interest Income	67,725	9,899	16,970	17,350	(74.38%)	2.24%
Rents & Sale of Plans	100,000	46,862	80,335	240,838	140.84%	199.79%
Gross Sales Tax	67,400,720	\$ 40,319,072	\$ 67,400,720	\$ 70,041,910	3.92%	3.92%
Net Sales Tax	-	\$ -	\$ -	\$ 1,169,345	N/A	N/A
Local Option Gas Tax	1,840,178	39,037	1,374,755	-	(100.00%)	(100.00%)
<b>Total Revenues</b>	<b>\$ 69,408,623</b>	<b>\$ 40,414,870</b>	<b>\$ 68,872,779</b>	<b>\$ 71,469,443</b>	<b>2.97%</b>	<b>3.77%</b>
<b>EXPENDITURES</b>						
Administrative Expenses						
Salaries & Wages	\$ 708,055	\$ 186,220	\$ 319,234	\$ 809,991	14.40%	153.73%
Fringe Benefits	810,980	469,036	804,062	272,215	(66.43%)	(66.15%)
Legal & Professional	281,376	21,535	36,917	195,053	(30.68%)	428.35%
Training/Travel/Dues & Subscriptions	48,612	19,013	32,594	35,085	(27.83%)	7.64%
Supplies	74,143	37,348	64,025	58,981	(20.45%)	(7.88%)
Other	34,918	96,780	165,909	41,986	20.24%	(74.69%)
Insurance	10,819	6,019	10,318	14,222	31.45%	37.83%
<b>Total Admin. Expenses</b>	<b>\$ 1,968,903</b>	<b>\$ 835,951</b>	<b>\$ 1,433,059</b>	<b>\$ 1,427,533</b>	<b>(27.50%)</b>	<b>(0.39%)</b>
Transfers To:						
Fiscal Agent: Debt Service	67,400,720	40,319,072	67,400,720	70,041,910	3.92%	3.92%
General Fund Capital Expenditures	39,000	-	39,000	-	(100.00%)	(100.00%)
<b>Total Expenditures</b>	<b>\$ 69,408,623</b>	<b>\$ 41,155,023</b>	<b>\$ 68,872,779</b>	<b>\$ 71,469,443</b>	<b>2.97%</b>	<b>3.77%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (740,153)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>N/A</b>	<b>(100.00%)</b>

**JACKSONVILLE TRANSPORTATION AUTHORITY  
ENGINEERING OPERATIONS  
2012/13 ORIGINAL BUDGET VS. 2013/14 PROPOSED BUDGET**

**ENGINEERING OPERATIONS VARIANCE**

<b>REVENUE OVERVIEW</b>	<b>DOLLAR INCREASE/ (DECREASE)</b>	<b>PERCENT INCREASE/ (DECREASE)</b>	<b>JTA EXPLANATION</b>
Rents and Sale of Plans	\$ 140,838	140.84%	JTA expects an increase in rental property and temporary use property revenues in FY 2014. JTA currently has 25 active leases on parcels that they control and receive revenue through short and/or long term lease agreements.
Sales Tax	\$ 1,169,345	N/A	This funding is necessary to balance the budget and support expenses in Engineering Operations. This was previously funded by the Local Option Gas Tax, but due to uncertainty surrounding the future of the Local Option Gas Tax, JTA plans to use Sales Tax revenue as the source of funds in FY 2014.
Local Option Gas Tax	\$ (1,840,178)	(100.00%)	As mentioned above, in FY 2014 this funding will be replaced by the Sales Tax and all LOGT funds will flow to the Bus Division.

EXPENDITURE OVERVIEW	DOLLAR INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)	JTA EXPLANATION
Salaries & Wages	\$ 101,936	14.40%	In the original FY 2014 budget submission, an error was made due to the corporate allocation being included in wages as opposed to fringes. Salaries were listed as \$809,991 and should be adjusted down to \$626,413. The decrease from the FY 2013 budget is due to an increase in wage recovery from the prior year and a decrease in the amount of overhead wages allocated to Engineering.
Fringe Benefits	\$ (538,765)	(66.43%)	In the original FY 2014 budget submission, an error was made due to the corporate allocation being included in wages as opposed to fringes. Fringes were listed as \$272,215 and should be adjusted up to \$455,793. The decrease in fringes is primarily due to a decrease in the amount of overhead wages allocated to Engineering.
Legal and Professional	\$ (86,323)	(30.68%)	The decrease is primarily attributed to the centralization of the legal budget within the corporate allocation.
Training/Travel/Dues & Subscriptions	\$ (13,527)	(27.83%)	This item includes costs for training registration fees, travel cost associated with meeting/training and dues/subscription fees for professional periodicals and membership in professional associations. The decrease is primarily due to the reduction of overhead allocated to the Engineering fund in FY 14.
Supplies	\$ (15,162)	(20.45%)	The decrease is primarily due to the new office building designed to house the Engineering staff. Much of the supplies and furniture are being purchased with capital dollars to support this project.
Other	\$ 7,068	20.24%	This item includes funding for rentals, lease and ground maintenance and telephone/postage costs.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
ADMINISTRATION\*  
ANALYSIS OF PROPOSED 2013/14 BUDGET**

Schedule #9  
8/20/2013

<b>EXPENDITURES</b>	<b>2012/13</b>	<b>Actual Thru April</b>	<b>2012/13</b>	<b>2013/14</b>	<b>% Increase (Decrease) Proposed Budget Over</b>	
	<b>Original Budget</b>		<b>Projected</b>	<b>Proposed Budget</b>	<b>Original Budget</b>	<b>Projected</b>
Salaries and Wages	\$ 5,008,006	\$ 3,022,185	\$ 5,180,889	\$ 5,031,857	0.48%	(2.88%)
Fringe Benefits	1,258,080	747,856	1,282,039	1,328,800	5.62%	3.65%
Legal & Professional Services	1,869,007	1,539,827	2,639,703	2,343,386	25.38%	(11.23%)
Travel/Training/Dues & Subscriptions	170,750	159,837	274,006	350,196	105.09%	27.81%
Materials & Supplies	249,958	108,731	186,396	182,940	(26.81%)	(1.85%)
Insurance	19,770	11,620	19,920	4,467	(77.41%)	(77.58%)
Other Direct Operating Costs	323,350	232,815	399,111	337,380	4.34%	(15.47%)
<b>Total Expenditures</b>	<b>\$ 8,898,921</b>	<b>\$ 5,822,871</b>	<b>\$ 9,982,064</b>	<b>\$ 9,579,026</b>	<b>7.64%</b>	<b>(4.04%)</b>



1. Contains Accounting, H/R, Procurement, Grants, Customer Service, I.T., etc.
2. JTA centralized Legal & Professional services expense into Administration which were previously allocated to Bus, Skyway, CTC, and Engineering.

\$ 168,566,495	Total Appropriations	11.45%	Administrative Percentage
\$ (84,197,629)	Total Transfers Out		
\$ (731,236)	Carry Over (Operating Contingency)		
<u>\$ 83,637,630</u>			

**COUNCIL AUDITOR'S OFFICE  
RECOMMENDATIONS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2013/14**

**Discussion Item:**

As filed, JTA's proposed budget includes three amounts flowing from the City (Sales Tax, Local Option Gas Tax and CTC Contribution) which differ from what the City has included in its proposed budget. Revisions to JTA's budget are necessary to change these amounts to equal what the City has budgeted.

**Recommendations:**

1. We recommend removing and replacing Budget Ordinance Schedules O and P with Revised Schedules O and P in order to make the following changes:
  - a. To decrease the "Gross Sales Tax Proceeds" line item under "Transfers and Carry-Over" on Schedule O by \$70,041,910 from \$70,041,910 to \$0 and increase the line item "Gross Sales Tax Proceeds line item under "Engineering" from \$0 to \$70,041,910. We also recommend decreasing the "Transfer to COJ for Debt Service (BJP)" line item under "Transfers and Carry-Over" on Schedule P by \$70,041,910 from \$70,041,910 to \$0 and increasing the line item "Transfer to COJ for Debt Service (BJP)" under Engineering by \$70,041,910 from \$0 to \$70,041,910 to balance revenues with expenditures. JTA concurs.
  - b. We recommend removing the label "Carry-Over for FY 2015 Shortfall" on Schedule P and replacing it with "Operating Contingency" which will be a more accurate wording for the purpose of this line item. JTA concurs.
  - c. To decrease the "Net Sales Tax – Operating" line item under "Transfers and Carry-Over on Schedule O by \$731,236 from \$731,236 to \$0 and increase the line item "Net Sales Tax – Operating" line item under "Bus" by \$731,236 from \$20,452,116 to \$21,183,352. We also recommend decreasing the "Operating Contingency" line item under "Transfers and Carry-Overs" on Schedule P by \$731,236 from \$731,236 to \$0 and increasing the line item "Operating Contingency" under "Bus" by \$731,236 from \$0 to \$731,236 to balance revenues with expenditures. JTA concurs.
  - d. To decrease the "Transfer from Bus Operations (ADA Paratransit)" line item under "Transfers and Carry-Over" on Schedule O by \$8,981,620 from \$8,981,620 to \$0 and increase the line item "Transfer from Bus Operations (ADA Paratransit)" under "CTC" by \$8,981,620 from \$0 to \$8,981,620. We also recommend decreasing the "Transfer to CTC (ADA Expense)" line item under "Transfers and Carry-Overs" on Schedule P by \$8,981,620 from \$8,981,620 to \$0 and increasing the line item "Transfer to CTC (ADA Expense)" line item under "Bus" by \$8,981,620 from \$0 to \$8,981,620. In addition, we recommend decreasing the "Net Sales Tax – Operating" line item under "CTC" on Schedule O by \$8,981,620 from \$8,981,620 to \$0 and increasing the line item "Net Sales Tax – Operating" under "Bus" by \$8,981,620 from \$21,183,352 to \$30,164,972 to balance revenues with expenditures. JTA concurs.

**COUNCIL AUDITOR'S OFFICE  
RECOMMENDATIONS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2013/14**

- e. To decrease the "Transfer from Bus Operations" line item under "Transfers and Carry-Over" on Schedule O by \$4,442,863 from \$4,442,863 to \$0 and increasing the line item "Transfer from Bus Operations" under "Skyway" by \$4,442,863 from \$0 to \$4,442,863. We also recommend decreasing the "Transfer to Skyway" line item under "Transfers and Carry-Overs" on Schedule P by \$4,442,863 from \$4,442,863 to \$0 and increasing the line item "Transfer to Skyway" line item under "Bus" by \$4,442,863 from \$0 to \$4,442,863. In addition, we recommend decreasing the "Local Option Gas Tax (BJP)" line item under "Skyway" on Schedule O by \$4,442,863 from \$4,442,863 to \$0 and increasing the line item "Local Option Gas Tax (BJP)" under "Bus" by \$4,442,863 from \$22,558,634 to \$27,001,497 to balance revenues with expenditures. JTA concurs.
  - f. To remove the column "Transfers and Carry-Over". JTA concurs.
  - g. To increase the "Local Option Gas Tax" line item under "Bus" on Schedule O by \$1,618,503 from \$27,001,497 to \$28,620,000. This amount will then be in agreement with the amount the City has projected will be paid to JTA. We also recommend increasing the line item "Operating Contingency" under "Bus on Schedule P by \$1,618,503 from \$731,236 to \$2,349,739 to balance revenues with expenditures. JTA concurs.
  - h. To increase the "Gross Sales Tax Proceeds line item under "Engineering" on Schedule O by \$1,418,955 from \$70,041,910 to \$71,460,865. This amount will then be in agreement with the amount the City has projected will be paid to JTA. We also recommend increasing the line item "Transfer to COJ for Debt Service (BJP)" by \$1,418,955 from \$70,041,910 to \$71,460,865 to balance revenues with expenditures. JTA concurs.
  - i. To increase the "City of Jacksonville (Paratransit Contribution)" line item under "CTC" on Schedule O by \$70,357 from \$1,279,692 to \$1,350,049. This amount will then be in agreement with the amount the City has calculated and budgeted to pay JTA. We also recommend decreasing the "Transfer from Bus Operations (ADA Paratransit)" line item under "CTC" on Schedule O by \$70,357 from \$8,981,620 to \$8,911,263. We also recommend decreasing the "Transfer to CTC (ADA Expense)" line item under "Bus" on Schedule P by \$70,357 from \$8,981,620 to \$8,911,263 and increasing the "Operating Contingency" line item under "Bus" on Schedule P by \$70,357 from \$2,349,739 to \$2,420,096. This will balance revenues with expenditures. JTA concurs.
  - j. We recommend decreasing the "Salaries and Wages" line under "Engineering" on Schedule P by \$183,578 from \$809,991 to \$626,413 and increasing the "Fringe Benefits" line under Engineering on Schedule P by \$183,578 from \$272,215 to \$455,793. JTA requested these items be changed due to an internal reallocation. JTA concurs.
2. We recommend that Part V of the Budget Ordinance narrative be amended by inserting "REVISED" before "Schedule O" and "Schedule P" in Section 5.1 and inserting "REVISED" before "Schedule P" in Section 5.2.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
JACKSONVILLE, FLORIDA  
OPERATIONS BUDGET - FISCAL YEAR 2013/2014**

	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Total</u>
<b><u>ESTIMATED REVENUES</u></b>					
Federal, State & Local Grants	\$ 5,099,634				\$ 5,099,634
Local Option Gas Tax (BJP)	28,620,000				28,620,000
Gross Sales Tax Proceeds				71,460,865	71,460,865
Net Sales Tax - Operating	30,164,972			1,169,345	31,334,317
Passenger Fares	12,299,970	697,230	200,000		13,197,200
State TD Funds		1,517,023			1,517,023
Transfer from Bus Operations (ADA Paratransit)		8,911,263			8,911,263
City of Jacksonville (Paratransit Contribution)		1,350,049			1,350,049
Preventative Maintenance Grant - Federal	2,827,600	700,000	1,000,000		4,527,600
Non-Transportation Revenue	858,101			240,838	1,098,939
Interest Earnings	25,000	1,000	850	17,350	44,200
Transfer from Bus Operations			4,442,863		4,442,863
<b>Total Estimated Revenues</b>	<b><u>\$79,895,277</u></b>	<b><u>\$13,176,565</u></b>	<b><u>\$5,643,713</u></b>	<b><u>\$72,888,398</u></b>	<b><u>\$171,603,953</u></b>

**REVISED SCHEDULE O**

**APPROPRIATIONS**

Salaries and Wages	\$ 27,699,448	2,609,700	2,051,748	626,413	\$ 32,987,309
Fringe Benefits	15,765,363	1,067,750	1,035,090	455,793	18,323,996
Fuel and Lubricants	7,377,048	1,515,625	15,000		8,907,673
Materials and Supplies	4,104,745	860,960	783,683	58,981	5,808,369
Insurance	412,465	59,095	432,099	14,222	917,881
Services	7,117,212	6,758,312	866,922	195,053	14,937,499
Transfer to CTC (ADA Expense)	8,911,263				8,911,263
Travel/Training/Dues & Subscriptions	78,229	7,966	5,538	35,085	126,818
Transfer to Skyway	4,442,863				4,442,863
Transfer to COJ for Debt Service (BJP)				71,460,865	71,460,865
All Other/Miscellaneous	1,566,545	297,157	453,633	41,986	2,359,321
Operating Contingency	2,420,096				2,420,096
<b>Total Appropriations</b>	<b><u>\$79,895,277</u></b>	<b><u>\$13,176,565</u></b>	<b><u>\$5,643,713</u></b>	<b><u>\$72,888,398</u></b>	<b><u>\$171,603,953</u></b>
<b>Full Time Positions</b>	<b><u>620</u></b>	<b><u>55</u></b>	<b><u>40</u></b>	<b><u>10</u></b>	<b><u>725</u></b>
<b>Temporary Employee Hours</b>	<b><u>156,000</u></b>	<b><u>7,800</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>163,800</u></b>

**REVISED SCHEDULE P**

**JACKSONVILLE AVIATION AUTHORITY  
COMPARISON OF BUDGETS  
ORIGINAL BUDGET FY 2012/2013 VERSUS PROPOSED BUDGET FY 2013/2014**

	<u>Operating &amp; Non Operating</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Fund Transfers Out</u>	<u>Total</u>
FY 2012/2013 Original	\$ 46,617,231	\$ 17,962,790	\$ 72,871,680	\$ 14,160,401	\$ 151,612,102
FY 2013/2014 Proposed	\$ 47,631,279	\$ 16,841,470	\$ 50,842,000	\$ 14,983,980	\$ 130,298,729
\$ Increase (Decrease)	\$ 1,014,048	\$ (1,121,320)	\$ (22,029,680)	\$ 823,579	\$ (21,313,373)
% Increase (Decrease)	2.18%	-6.24%	-30.23%	5.82%	-14.06%

**NOTE:**

The FY 2013/2014 Proposed Budget includes 263 full time positions which is two positions higher than the FY 2012/2013 Approved Budget. Part-time hours are budgeted to decrease from 10,400 in the FY 2012/2013 Approved budget to 6,460 in the FY 2013/2014 Proposed Budget. An amendment would be needed to correct the number of Part-Time hours shown on Schedule G to 6,460.



**JACKSONVILLE AVIATION AUTHORITY  
ANALYSIS OF THE FY 2013/2014 PROPOSED BUDGET**

	2012/2013	2012/2013	2012/2013 FORECAST	2013/2014	% Increase/Decrease of 2013/2014 Proposed Budget Over	
	ORIGINAL	ACTUAL		PROPOSED	2012/2013	2012/2013
	BUDGET	THRU MAY		BUDGET	ORIGINAL	FORECAST
<b>OPERATING REVENUES</b>						
Concessions	\$ 15,004,025	\$ 9,437,643	\$ 14,511,280	\$ 14,964,409	-0.26%	3.12%
Fees & Charges	10,590,120	7,505,729	11,931,385	12,283,590	15.99%	2.95%
Space & Facility Rentals	21,275,597	14,227,510	22,046,867	22,088,116	3.82%	0.19%
Parking	16,695,490	10,718,536	16,180,887	16,137,884	-3.34%	-0.27%
Sale of Utilities	2,105,804	1,164,947	1,921,216	1,924,354	-8.62%	0.16%
Other Miscellaneous Operating Revenue	145,672	106,817	137,717	128,275	-11.94%	-6.86%
<b>TOTAL OPERATING REVENUES</b>	<b>65,816,708</b>	<b>43,161,182</b>	<b>66,729,352</b>	<b>67,526,628</b>	<b>2.60%</b>	<b>1.19%</b>
<b>OPERATING EXPENDITURES</b>						
Salaries	15,037,097	9,928,792	15,364,068	15,657,628	4.13%	1.91%
Benefits	5,255,643	3,239,672	4,895,744	5,505,925	4.76%	12.46%
Services & Supplies	14,045,799	9,236,477	13,870,083	13,897,993	-1.05%	0.20%
Repairs & Maintenance	1,921,442	933,479	2,074,336	2,021,722	5.22%	-2.54%
Promotion, Advertising and Dues	813,079	545,932	744,652	808,175	-0.60%	8.53%
Registrations & Travel	281,261	138,769	237,934	279,269	-0.71%	17.37%
Insurance Expense	1,280,364	785,628	1,187,657	1,244,401	-2.81%	4.78%
Cost of Goods for Sale	749,188	421,386	657,987	690,886	-7.78%	5.00%
Utilities, Taxes & Gov't Fees	5,879,168	3,510,284	5,903,374	5,894,245	0.26%	-0.15%
Operating Contingency	1,214,690	-	-	1,500,000	23.49%	N/A
<b>TOTAL OPERATING EXPENDITURES</b>	<b>46,477,731</b>	<b>28,740,419</b>	<b>44,935,835</b>	<b>47,500,244</b>	<b>2.20%</b>	<b>5.71%</b>
<b>INCOME FROM OPERATIONS</b>	<b>19,338,977</b>	<b>14,420,763</b>	<b>21,793,517</b>	<b>20,026,384</b>	<b>3.55%</b>	<b>-8.11%</b>
<b>NON-OPERATING REVENUES/(EXPENSES)</b>						
Investment Income	1,105,424	458,400	702,768	1,050,965	-4.93%	49.55%
Other Revenue	609,100	794,167	1,358,705	591,255	-2.93%	-56.48%
Other Expense	(139,500)	(61,508)	(128,393)	(131,035)	-6.07%	2.06%
Passenger Facility Charge Revenue	11,209,190	7,067,782	10,258,325	10,287,881	-8.22%	0.29%
Debt Service	(17,962,790)	(17,170,600)	(17,450,324)	(16,841,470)	-6.24%	-3.49%
<b>NET INCOME (LOSS) BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS</b>	<b>14,160,401</b>	<b>5,509,004</b>	<b>16,534,598</b>	<b>14,983,980</b>	<b>5.82%</b>	<b>-9.38%</b>
Transfer (to)/from Operating Capital Outlay	(28,776,600)	(1,989,982)	(1,438,830)	(8,104,000)	-71.84%	463.24%
Transfer (to)/from Passenger Facility Charge Reserve	(3,576,482)	(514,159)	(412,770)	2,951,981	-182.54%	-815.16%
Transfer (to)/from Retained Earnings	18,192,681	(3,004,863)	(14,682,998)	(9,831,961)	-154.04%	-33.04%
<b>SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>N/A</b>

**JACKSONVILLE AVIATION AUTHORITY  
ORIGINAL BUDGET FY 2012/2013 VERSUS PROPOSED BUDGET FY 2013/2014**

<b>REVENUE OVERVIEW</b>	Increase/(Decrease)	
	\$	%
<b>Concessions</b>	<b>(39,616)</b>	<b>-0.26%</b>
<p>Food &amp; Beverage and Retail budgets have decreased by \$167k due to over-estimating the budget in FY13 for a new retail location that never materialized. In FY14 a new On-Airport Rental Car agreement is expected to increase revenues by \$145k due to an additional rental car company being added to the agreement.</p>		
<b>Fees &amp; Charges</b>	<b>1,693,470</b>	<b>15.99%</b>
<p>In FY14 there is expected to be an increase of \$1 million in this line item due to a new security fees agreement with on-airport rental car companies. JAA collects a fee of \$2 for every rental car contract that is executed, with the proceeds going toward improving security at the airport. Landing fees are also expected to increase by \$627k due to increases in airfield expenses (primarily airport fire/rescue services), which are covered by the airlines through the landing fees.</p>		
<b>Space &amp; Facility Rentals</b>	<b>812,519</b>	<b>3.82%</b>
<p>The airlines are using JAA gates instead of their own gates which will result in an increase in per use fees totaling \$570k. There is a budgeted decrease in the ticket counter rent revenue for rental car companies of (\$658K) due to the change in the agreement to charge security fees, as referenced in the "Fees &amp; Charges" narrative above. In FY14 new hanger space agreements are expected to increase revenue by \$569k at Cecil airport, specifically for tenants such as Flightstar (\$59k), U.S. General Services Administration (\$438k), and KCI Aviation (\$72k). Various office/building space rentals (\$212k) and charges for planes to remain at the airport overnight (\$89k) account for the remainder of the increase.</p>		
<b>Parking</b>	<b>(557,606)</b>	<b>-3.34%</b>
<p>Parking revenue is expected to decline due to a decline in passengers, although no changes to parking rates are presently anticipated in FY 13/14.</p>		
<b>Sale of Utilities</b>	<b>(181,450)</b>	<b>-8.62%</b>
<p>The sale of fuel was budgeted to increase by 10% in FY13, but instead has remained relatively flat. The amount budgeted in FY14 is based on FY13 actual revenues.</p>		
<b>Other Miscellaneous Operating Revenue</b>		
<p>The decrease is due to over-estimating revenues related to the new frequent parking pass program in FY13 by \$22k and the open storage agreements by \$3k. Some of the decline will be offset with new agreements for mowing services to tenants and fuel permits totaling \$10k.</p>		
	<b>(17,397)</b>	<b>-11.94%</b>

**JACKSONVILLE AVIATION AUTHORITY  
ORIGINAL BUDGET FY 2012/2013 VERSUS PROPOSED BUDGET FY 2013/2014**

<b>EXPENDITURE OVERVIEW</b>	Increase/(Decrease)	
	\$	%
<b>Salaries</b>	<b>620,531</b>	<b>4.13%</b>
<p>The salary increase is primarily due to a 3% increase for non-union employees worth \$148k, a 2.5% increase for union employees totaling \$236k, two new net positions worth \$109k, an increase in compensation for bonuses of \$43k, police incentives of \$34k, auto allowance of \$23k and holiday bank of \$27k.</p>		
<b>Benefits</b>	<b>250,282</b>	<b>4.76%</b>
<p>Employee benefits are increasing due to an increase in FRS employer pension contribution rates totaling \$527k, actuarial increase in post retirement benefits for \$135k and vacation accrual of \$127k. Health insurance costs are expected to decrease by \$585k due to being over-stated in the FY13 budget.</p>		
<b>Services &amp; Supplies</b>	<b>(147,806)</b>	<b>-1.05%</b>
<p>A copier lease agreement was not renewed which will decrease equipment rentals by \$107K. Various contractual services are also expected to decrease by \$42K.</p>		
<b>Repairs &amp; Maintenance</b>	<b>100,280</b>	<b>5.22%</b>
<p>Repairs and maintenance are increasing mainly due to new projects under the Planning &amp; Engineering and Hold Baggage Screening areas.</p>		
<b>Insurance Expense</b>	<b>(35,963)</b>	<b>-2.81%</b>
<p>Insurance expense is expected to decrease due to a smaller average value of open insurance claims.</p>		
<b>Cost of Goods for Sale</b>	<b>(58,302)</b>	<b>-7.78%</b>
<p>Fuel is purchased for resale to companies that operate vehicles on the airfield. Costs were budgeted to increase by 10% in FY13. Instead of increasing, costs have remained relatively flat in the current year. The FY14 budgeted amount is based on FY13 actuals. Revenues from fuel sales are included in the "Sale of Utilities" line on the previous page.</p>		

JACKSONVILLE AVIATION AUTHORITY  
ORIGINAL BUDGET FY 2012/2013 VERSUS PROPOSED BUDGET FY 2013/2014

NON-OPERATING REVENUE (EXPENSE) OVERVIEW	Increase/(Decrease)	
	\$	%
<p><b>Investment Income</b> Interest rates on investments are budgeted to range between .75-1.25%. The budgeted decrease in investment income is due to a \$4.5 million decrease in the balance of the pooled bond reserve. The pooled bond reserve is mostly being used to pay off the Series 2003 A-1 and A-2 bonds.</p>	<b>\$ (54,459)</b>	<b>-4.93%</b>
<p><b>Other Revenue</b> The decrease in other revenue is partially due to the expected decrease in timber sales for FY14. Timber sales tend to vary from year-to-year.</p>	<b>(17,845)</b>	<b>-2.93%</b>
<p><b>Other Expense</b> Investment advisory fees and agent fees for bond services are decreasing.</p>	<b>(8,465)</b>	<b>-6.07%</b>
<p><b>Passenger Facility Charge (PFC) Revenue</b> PFC revenue is derived from a per passenger charge of \$4.50. Enplanements in FY13 were budgeted to increase by 1% compared to the prior year but instead have decreased by 7%. FY14 enplanements are budgeted to remain flat compared to FY13 actuals, which will result in a decrease in budgeted PFC revenue.</p>	<b>(921,309)</b>	<b>-8.22%</b>
<p><b>Debt Service</b> The 2003 A1&amp;A2 Revenue Refunding Bonds (3.00-5.25% interest rate) are being refinanced with a 2013 revenue note (.85% interest rate). The lower interest rate is expected to result in a savings of \$1.078 million in FY14.</p>	<b>\$ (1,121,320)</b>	<b>-6.24%</b>

**JACKSONVILLE AVIATION AUTHORITY  
ANALYSIS OF PROPOSED 2013/2014 CAPITAL BUDGET**

	2012/2013 Original Budget	2013/2014 Proposed Budget	% Increase (Decrease) Proposed Budget Over	
			Original Budget (Dollars)	Original Budget (Percentage)
<b>Capital Funds</b>				
Federal Contributions	\$ 7,126,500	\$ 3,141,000	\$ (3,985,500)	-55.93%
State Contributions	16,725,000	7,937,000	(8,788,000)	-52.54%
Tenant/Other Contributions	13,250,000	26,000,000	12,750,000	96.23%
PFC	6,993,580	5,660,000	(1,333,580)	-19.07%
Operating Capital Outlay	28,776,600	8,104,000	(20,672,600)	-71.84%
<b>Total Capital Funds</b>	<b>\$ 72,871,680</b>	<b>\$ 50,842,000</b>	<b>\$ (22,029,680)</b>	<b>-30.23%</b>
<b>Capital Projects</b>				
Jacksonville International Airport	\$ 18,337,680	\$ 35,808,500	\$ 17,470,820	95.27%
Cecil Field	52,906,000	12,470,000	(40,436,000)	-76.43%
Craig Airport	1,059,000	120,500	(938,500)	-88.62%
Herlong Airport	569,000	2,443,000	1,874,000	329.35%
<b>Total Capital Projects</b>	<b>\$ 72,871,680</b>	<b>\$ 50,842,000</b>	<b>\$ (22,029,680)</b>	<b>-30.23%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Council Auditor's Office  
Recommendations  
Jacksonville Aviation Authority  
Proposed 2013/14 Budget**

**RECOMMENDATIONS:**

1. Revise budget ordinance Schedule G (Operating Budget) to increase the expenditure line "Services & Supplies" by \$164,339 for a revised total of \$14,062,332, and to decrease the expenditure line "Operating Contingency" by \$164,339 for a revised total of \$1,335,661. Because JAA's budget was presented to JAA's Board of Directors nearly two months before the City budget was finalized, JAA did not have the cost estimate used by the City in preparing its budget. This amendment will result in JAA's budgeted cost for fire/rescue services equaling the City's budgeted revenues for providing the services.
2. JAA is requesting that Schedule G be amended to increase the operating expenditure line item "Promotion, Advertising & Dues" by \$1,200,000 for a revised total of \$2,008,175. JAA entered into an agreement with Silver Airways after board approval of their budget. Per JAA the agreement is to provide certain incentives for the airline in order to increase air service and expand markets served from Jacksonville. The incentives include reduced rent for terminal space and other areas. The incentives are valued at \$904,000, however JAA is requesting an additional \$296,000 for a total of \$1,200,000 to assure funding is available for future agreements of this nature. This additional funding will reduce Transfers to Retained Earnings by \$1,200,000 for a revised total transfer of \$8,631,961.
3. JAA is requesting that the temporary employee hours in the budget ordinance be 6,460. The proposed amount of 5,460 was budgeted in error. This change will need to be made in Section 3.2 of the Budget Ordinance (2013-464) as well as in Schedule G.
4. Correct three typographical errors in Schedule G. None of these changes will have any budgetary impact.
5. Remove and replace Schedule H (Capital Budget) to attach the version of the schedule which shows appropriations at the project level. This format is consistent with prior years. There is no change to the total amounts being appropriated.

JAA concurs with all five recommendations.

**JACKSONVILLE AVIATION AUTHORITY  
JACKSONVILLE, FLORIDA  
FY 2013/2014 BUDGET**

<b>OPERATING REVENUES</b>	
Concessions	\$ 14,964,409
Fees & Charges	12,283,590
Space & Facility Rentals	22,088,116
Parking	16,137,884
Sale of Utilities	1,924,354
Other Miscellaneous Operating Revenue	128,275
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 67,526,628</b>
<b>OPERATING EXPENDITURES</b>	
Salaries	\$ 15,657,628
Benefits	5,505,925
Services and Supplies	14,062,332
Repairs & Maintenance	2,021,722
Promotion, Advertising and Dues	2,008,175
Registrations & Travel	279,269
Insurance Expense	1,244,401
Cost of Goods for Sale	690,886
Utilities, Taxes & Gov't Fees	5,894,245
Operating Contingency	1,335,661
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 48,700,244</b>
<b>OPERATING INCOME</b>	<b>\$ 18,826,384</b>
<b>NON-OPERATING REVENUES</b>	
Passenger Facility Charge	\$ 10,287,881
Investment Income	1,050,965
Other Revenues	591,255
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 11,930,101</b>
<b>NON-OPERATING EXPENDITURES</b>	
Debt Service	\$ 16,841,470
Other Expenditures	131,035
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 16,972,505</b>
<b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY, PFC RESERVE AND RETAINED EARNINGS</b>	<b>\$ 13,783,980</b>
Transfer (to)/from Operating Capital Outlay	\$ (8,104,000)
Transfer (to)/from Passenger Facility Charge Reserve	2,951,981
Transfer (to)/from Retained Earnings	(8,631,961)
<b>SURPLUS/(DEFICIT)</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 79,456,729</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 79,456,729</b>
<b>FULLTIME POSITIONS</b>	<b>263</b>
<b>TEMPORARY EMPLOYEE HOURS</b>	<b>6,460</b>

REVISED SCHEDULE G

**JACKSONVILLE AVIATION AUTHORITY**  
**CAPITAL BUDGET**  
**FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014**

Airport	Description	FUNDING SOURCES					Budget 2014 Total Capital Commitments
		JAA	PFC	FAA GRANTS	FDOT GRANTS	OTHER	
Jacksonville International Airport	HBS Recapitalization/Optimization		2,500,000			22,500,000	25,000,000
	Consolidated Maintenance & Warehouse Facility	1,500,000			1,500,000		3,000,000
	Airfield Lighting Rehab Phase 6		375,000	1,125,000			1,500,000
	IT MP Rec: Video Upgrade (Phase 1 of 3)		1,060,000				1,060,000
	Oracle Upgrade (additional funding)	1,000,000					1,000,000
	Upgrade Security Perimeter Road		750,000				750,000
	Rehab Hangar S11	650,000					650,000
	(1) -Magnetic Bearing 650 Ton Chiller Unit	600,000					600,000
	Passenger Wifi and Infrastructure		300,000				300,000
	Implement Recommendations of Roof Study (Ph 1 of 2)	250,000					250,000
	ARFF Vehicle Acquisition (Crash 16 Replacement)			250,000			250,000
	Departures Level Canopy Rehabilitation			250,000			250,000
	Environmental & Comprehensive Planning	200,000					200,000
	JIA Landscape & Signage Master Plan	150,000					150,000
	Terminal Flow Study			100,000			100,000
Capital Below \$100,000	673,500	75,000				748,500	
	<b>Total JIA</b>	<b>5,023,500</b>	<b>5,660,000</b>	<b>1,125,000</b>	<b>1,500,000</b>	<b>22,500,000</b>	<b>35,808,500</b>
Cecil Airport	Hangar 955				3,500,000	3,500,000	7,000,000
	ATC Tower	1,500,000			1,500,000		3,000,000
	Airport Drainage Rehab PH 4 of 7	500,000			1,000,000		1,500,000
	Purchase & Install ILS-Runway 36R	250,000			250,000		500,000
	Rehab Utilities- Fire Pump House/Replace Engine Pump	135,500			134,500		270,000
	Capital Below \$100,000	200,000					200,000
	<b>Total Cecil</b>	<b>2,585,500</b>	<b>0</b>	<b>0</b>	<b>6,384,500</b>	<b>3,500,000</b>	<b>12,470,000</b>
Jacksonville Executive at Craig Airport	Airport Landside Drainage	52,500			52,500		105,000
	Capital Below \$100,000	15,500					15,500
	<b>Total JaxEx</b>	<b>68,000</b>	<b>0</b>	<b>0</b>	<b>52,500</b>	<b>0</b>	<b>120,500</b>
Herlong Recreational Airport	Construct Airfield Lighting (7/25, Vault, Taxiway A & B)	200,000		1,800,000			2,000,000
	West Apron and FBO Ramp Rehab (Design)	24,000		216,000			240,000
	Purchase Fuel Truck	150,000					150,000
	Capital Below \$100,000	53,000					53,000
	<b>Total Herlong</b>	<b>427,000</b>	<b>0</b>	<b>2,016,000</b>	<b>0</b>	<b>0</b>	<b>2,443,000</b>
	<b>Total Capital</b>	<b>8,104,000</b>	<b>5,660,000</b>	<b>3,141,000</b>	<b>7,937,000</b>	<b>26,000,000</b>	<b>50,842,000</b>

REVISED SCHEDULE H



**JACKSONVILLE PORT AUTHORITY  
COMPARISON OF BUDGETS  
ANALYSIS OF FY 2013/2014 PROPOSED BUDGET**

	<u>Operating &amp; Non-Operating</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Total</u>
FY 2012/2013 Original	\$ 37,153,021	\$ 23,175,131	\$ 117,499,335	\$ (5,210,746)	\$ 172,616,741
FY 2013/2014 Proposed	\$ 38,957,836	\$ 22,155,101	\$ 121,689,480	\$ (7,524,138)	\$ 175,278,279
\$ Increase (Decrease)	\$ 1,804,815	\$ (1,020,030)	\$ 4,190,145	\$ (2,313,392)	\$ 2,661,538
% Increase (Decrease)	4.86%	-4.40%	3.57%	44.40%	1.54%

**ANALYSIS OF FY 2013/2014 OPERATING BUDGET**

	20112/2013 ORIGINAL BUDGET	2012/2013 YTD as of April 30, 2012	2012/2013 PROJECTED (per JPA)	2013/2014 PROPOSED BUDGET	% Increase (Decrease) of 2013/2014 JPA Budget Over 2012/2013 ORIGINAL	% Increase (Decrease) of 2013/2014 JPA Budget Over 2012/2013 PROJECTED
<b>OPERATING REVENUES</b>						
Autos	\$ 15,418,770	\$ 8,902,259	\$ 15,504,796	\$ 15,831,735	2.68%	2.11%
Containers	24,886,666	14,201,008	24,254,630	25,356,881	1.89%	4.54%
Break Bulk	4,650,176	2,181,973	3,828,790	4,113,565	-11.54%	7.44%
Cruise	4,168,034	2,382,219	4,081,376	4,144,836	-0.56%	1.55%
Liquid Bulk	1,154,045	583,940	1,008,548	1,225,331	6.18%	21.49%
Dry Bulk	2,002,064	983,379	1,747,604	1,966,187	-1.79%	12.51%
Military	900,000	463,368	865,012	936,900	4.10%	8.31%
Other Operating Revenues	1,968,814	1,584,597	1,993,010	2,055,442	4.40%	3.13%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 55,148,569</b>	<b>\$ 31,282,741</b>	<b>\$ 53,283,766</b>	<b>\$ 55,630,877</b>	<b>0.87%</b>	<b>4.40%</b>
<b>OPERATING EXPENDITURES</b>						
Salaries	\$ 10,964,181	\$ 5,894,943	\$ 10,569,478	\$ 11,306,562	3.12%	6.97%
Employee Benefits	4,094,722	2,048,262	3,685,852	4,346,073	6.14%	17.91%
Services & Supplies	5,116,893	2,825,029	4,686,234	5,007,322	-2.14%	6.85%
Security Services	4,000,000	2,050,214	3,544,806	3,835,000	-4.13%	8.19%
Business Travel & Training	514,780	220,807	400,000	490,000	-4.81%	22.50%
Promotion, Advertising, Dues	1,078,840	667,541	1,143,840	1,146,595	6.28%	0.24%
Utility Services	1,225,000	656,855	1,146,818	1,219,000	-0.49%	6.29%
Repairs & Maintenance Projects	2,042,300	932,426	2,042,300	1,896,743	-7.13%	-7.13%
Dredging	2,800,000	986,378	1,972,756	2,050,000	-26.79%	3.92%
Miscellaneous	87,059	56,970	84,824	117,903	35.43%	39.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 31,923,775</b>	<b>\$ 16,339,425</b>	<b>\$ 29,276,908</b>	<b>\$ 31,415,198</b>	<b>-1.59%</b>	<b>7.30%</b>
<b>OPERATING INCOME</b>	<b>\$ 23,224,794</b>	<b>\$ 14,943,316</b>	<b>\$ 24,006,857</b>	<b>\$ 24,215,679</b>	<b>4.27%</b>	<b>0.87%</b>
<b>NON-OPERATING REVENUES/(EXPENSES)</b>						
Debt Service	\$ (23,175,131)	\$ (11,354,848)	\$ (22,971,155)	\$ (22,155,101)	-4.40%	-3.55%
Investment Income	79,872	53,587	92,806	95,000	18.94%	2.36%
Shared Revenue from Primary Govt	5,296,851	3,739,589	6,422,314	6,384,200	20.53%	-0.59%
Contributions to Other City Agencies	(200,000)	(200,000)	(200,000)	(1,000,000)	400.00%	400.00%
Other Revenue (Expense)	(15,640)	5,115	10,170	(15,640)	0.00%	-253.79%
<b>NET INCOME BEFORE CAPITAL CONTRIBUTION AND CONTINGENCY</b>	<b>\$ 5,210,746</b>	<b>\$ 7,186,759</b>	<b>\$ 7,360,992</b>	<b>\$ 7,524,138</b>	<b>44.40%</b>	<b>2.22%</b>
<b>TRANSFER TO OPERATING CAPITAL OUTLAY</b>	<b>\$ (5,210,746)</b>	<b>\$ (7,186,759)</b>	<b>\$ (7,360,992)</b>	<b>\$ (7,524,138)</b>	<b>44.40%</b>	<b>2.22%</b>

**JACKSONVILLE PORT AUTHORITY  
FY 2012/2013 ORIGINAL BUDGET VS. FY 2013/2014 PROPOSED BUDGET**

<b>OPERATING REVENUE OVERVIEW</b>	Increase/(Decrease)	
	\$	%
<b>Break Bulk</b>	\$ (536,611)	-11.54%
Decreased volumes from TMT tenant Seonus for refrigerated cargo, and tenants Portus & Hoegh at BI		
<b>Liquid Bulk</b>	\$ 71,286	6.18%
Increased volumes from TMT tenant (Westway) and BI tenant (SeaStar).		
<b>OPERATING EXPENDITURE OVERVIEW</b>		
	\$	%
<b>Salaries</b>	\$ 342,381	3.12%
The increase is due to Non-Union salary pay adjustments (only one increase in the past five years), and anticipated Union pay adjustments determined and negotiated on an annual basis.		
<b>Employee Benefits</b>	\$ 251,351	6.14%
FRS rates increase partially offset by reduction in Hospitalization costs		
<b>Promotion, Advertising &amp; Dues</b>	\$ 67,755	6.28%
Additional funds for Dues and Memberships/Sponsorships due to an increased promotional and marketing effort.		
<b>Repairs &amp; Maintenance</b>	\$ (145,557)	-7.13%
Major repairs budgeted in last FY are complete, reducing budget for FY13-14 to normal levels		
<b>Dredging</b>	\$ (750,000)	-26.79%
Based upon a 3 year average, and current dredging requirements, reducing CY to 155,000 for FY 13/14.		
<b>Miscellaneous</b>	\$ 30,844	35.43%
Budgeting additional dollars for Vessel Shifting at BI due to ongoing reconstruction of the berths and wharf		
<b>NON-OPERATING REVENUES/(EXPENSES) OVERVIEW</b>		
	\$	%
<b>Investment Income</b>	\$ 15,128	18.94%
Budgeting more in line with current projections		
<b>Shared Revenue from Primary Government</b>	\$ 1,087,349	20.53%
Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The residual after paying debt service is transferred to JPA. The budgeted amount is based upon the City's latest projections. The reason for the increase is due to the City refinancing its bonds and paying a lower debt service on the bonds issued on behalf of JPA. As a result of the refinancing, JPA receives a higher net amount. The City is budgeting to pay \$5,485,979 in debt service on the bonds issued on behalf of JPA for Fiscal Year 2013-2014.		
<b>Contributions to Other City Agencies</b>	\$ (800,000)	400.00%
Per agreement with FDOT, Jaxport is contributing \$1M to the City of Jacksonville for required hull inspection, restoration and other capital needs of the Ferry.		

**JACKSONVILLE PORT AUTHORITY  
ANALYSIS OF FY 2013/2014 PROPOSED CAPITAL BUDGET**

	2012/2013 Budget	2012/2013 Projected (per JPA)	2013/2014 Proposed Budget	Increase (Decrease) of 2013/2014 Proposed Budget Over	
				2012/2013 Budget (Dollars)	2012/2013 Budget (Percentage)
<b>Capital Funds</b>					
State Contribution	\$ 73,450,000	\$ 18,969,550	\$ 82,756,732	\$ 9,306,732	12.67%
Federal Funds	15,899,635	4,568,553	12,258,610	(3,641,025)	-22.90%
Financing	22,938,954	(8,361,367)	18,000,000	(4,938,954)	-21.53%
Customer Contribution	-	-	1,150,000	1,150,000	100.00%
JPA Funds	5,210,746	1,888,970	7,524,138	2,313,392	44.40%
<b>Total Capital Funds</b>	<b>\$ 117,499,335</b>	<b>\$ 17,065,706</b>	<b>\$ 121,689,480</b>	<b>\$ 4,190,145</b>	<b>3.57%</b>
<b>Capital Projects</b>					
Blount Island Terminal	\$ 30,538,500	\$ 9,800,577	\$ 37,970,400 (1)	\$ 7,431,900	24.34%
Dames Point Terminal	30,462,500	2,811,801	28,691,732 (1)	(1,770,768)	-5.81%
Talleyrand Terminal	5,725,000	1,546,346	8,975,000 (1)	3,250,000	56.77%
Miscellaneous Projects	48,047,000	4,461,952	44,465,000 (1)	(3,582,000)	-7.46%
Other Capital Projects	2,726,335	-	1,587,348 (1)	(1,138,987)	-41.78%
<b>Total Capital Projects</b>	<b>\$ 117,499,335</b>	<b>\$ 18,620,676</b>	<b>\$ 121,689,480</b>	<b>\$ 4,190,145</b>	<b>3.57%</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (1,554,970)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Notes:**

(1) See the attached list of proposed FY 2013/2014 capital projects on page 70.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
JACKSONVILLE PORT AUTHORITY  
PROPOSED BUDGET FY 2013/2014**

**RECOMMENDATIONS:**

We recommend removing and replacing Budget Ordinance Schedules I and J with Revised Schedules I and J (attached) in order to correct the following:

1. To decrease the "Shared Revenue from Primary Govt" line under the "Non-Operating Revenues" by \$453,378 from \$6,384,200 to \$5,930,822. This amount will be in agreement with the amount the City has projected will be paid to JPA. We also recommend that JPA reduce the "Debt Service" line item under "Non-Operating Expenditures" by \$453,378 from \$22,155,101 to 21,701,723. This will balance the revenues and expenditures for JPA's budget. JPA concurs.
2. To change the line item "Contributions to Other City Agencies" to "Contribution to City of Jacksonville for Mayport Ferry Capital Projects". This change more accurately describes the purpose of the contribution. JPA concurs.
3. We recommend removing and replacing Schedule J with Revised Schedule J to include formatting changes made for consistency purposes. JPA concurs.
4. We also recommend inserting the word "REVISED" in front of all references to Schedules I and J in the Budget Ordinance Narrative for JPA. JPA concurs.

**JACKSONVILLE PORT AUTHORITY  
FY 2013/2014 BUDGET**

<b>OPERATING REVENUES</b>	
Autos	\$ 15,831,735
Containers	25,356,881
Break Bulk	4,113,565
Cruise	4,144,836
Liquid Bulk	1,225,331
Dry Bulk	1,966,187
Military	936,900
Other Operating Revenues	2,055,442
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 55,630,877</b>
<b>OPERATING EXPENDITURES</b>	
Salaries	\$ 11,306,562
Employee Benefits	4,346,073
Services & Supplies	5,007,322
Security Services	3,835,000
Business Travel & Training	490,000
Promotion, Advertising, Dues	1,146,595
Utility Services	1,219,000
Repairs & Maintenance Projects	1,896,743
Dredging	2,050,000
Other Operating Expenditures	117,903
Administrative Allocation (Billed to JAA)	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 31,415,198</b>
<b>OPERATING INCOME</b>	<b>\$ 24,215,679</b>
<b>NON-OPERATING REVENUES</b>	
Investment Income	\$ 95,000
Shared Revenue from Primary Govt	5,930,822
Other Revenue	2,860
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 6,028,682</b>
<b>NON-OPERATING EXPENDITURES</b>	
Debt Service	\$ 21,701,723
Contributions to City of Jacksonville for Mayport Ferry Capital Projects	1,000,000
Other Expenditures	18,500
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 22,720,223</b>
<b>NET INCOME BEFORE OPERATING CAPITAL OUTLAY AND CONTINGENCY</b>	<b>\$ 7,524,138</b>
Transfer to Operating Capital Outlay	<b>\$ (7,524,138)</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ -</b>
<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	<b>\$ 61,659,559</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,659,559</b>
<b>Full Time Positions</b>	<b>170</b>
<b>Temporary Employee Hours</b>	<b>2,160</b>

# Jacksonville Port Authority

## Proposed Capital Projects - Budget 2013-2014

Location	Description						TOTAL Amount	
		STATE	FEDERAL	JPA OPERATING FUNDS	Customer Contribution	JPA Financing		
<b>Blount Island</b>	Design and Purchase of 100 Gauge Container Cranes (2 Cranes)	\$ 12,000,000				\$ 12,000,000	\$ 24,000,000	
	Rehabilitate Wharf Structures (Berth 32)	3,000,000				3,000,000	6,000,000	
	Rehabilitate Wharf Structures (Berth 33)	3,750,000				1,250,000	5,000,000	
	Additional Rail Spur				1,000,000		1,000,000	
	Upgrade Hanjung Cranes (8810,8811,8841)			600,000			600,000	
	Rehab Selected Pavement Areas	200,000		200,000			400,000	
	Upgrade (2) Existing Railroad Control Boxes	120,000		120,000			240,000	
	15 AC Asphalt Project			200,000			200,000	
	Security Gate Booths		167,900				167,900	
	Yokohama Fender Replacements			120,000			120,000	
	Design of New BI Main Gate Complex			100,000			100,000	
	Restricted Gate Arm Barrier System		75,000	25,000			100,000	
	Overhead Crane Upgrade - Welding Shop			42,500			42,500	
	<b>Total Blount Island</b>		\$ 19,070,000	\$ 242,900	\$ 1,407,500	\$ 1,000,000	\$ 16,250,000	\$ 37,970,400
	<b>Dames Point</b>	Intermodal Container Transfer Facility	\$ 18,436,732	\$ 10,000,000				\$ 28,436,732
Cruise Terminal Parking Improvements (including Awning)				100,000			100,000	
Rehab Retention Pond #1 (Dry Bulk Terminal)				50,000			50,000	
Stabilize St. Johns River Shoreline				50,000			50,000	
Stabilize Wynn Creek Bank				50,000			50,000	
Salt Marsh Mitigation & Pond Plantings				5,000			5,000	
<b>Total Dames Point</b>	\$ 18,436,732	\$ 10,000,000	\$ 255,000	\$ -	\$ -	\$ -	\$ 28,691,732	
<b>Talleyrand</b>	Rehabilitate Wharf Structures	\$ 5,250,000				\$ 1,750,000	\$ 7,000,000	
	Trolley Rail Repairs			450,000			450,000	
	Environmental Remediation Action Plan			500,000			500,000	
	Rehab Phoenix Ave Rail Crossing			250,000			250,000	
	Resurface Leased Areas			200,000			200,000	
	Tenant Transit Whse/Processing Building Metal Siding Replacement			150,000			150,000	
	Tenant Scale & Interchange Area				150,000		150,000	
	Avtron Drive Update for Impsas and Kone (Cranes)			125,000			125,000	
	Tenant Clinic/training Building Roof Replacement			100,000			100,000	
	Improvements (Fencing/Lighting) to Property for Tenant Parking			50,000			50,000	
<b>Total Talleyrand</b>	\$ 5,250,000	\$ -	\$ 1,825,000	\$ 150,000	\$ 1,750,000	\$ -	\$ 8,975,000	
<b>Port Related</b>	Mile Point Navigation Project	\$ 36,000,000					\$ 36,000,000	
	Bartram Island Spoil Site - Raising the Dike Walls	4,000,000					4,000,000	
	Perimeter Security Enhancements (BI & TMT TWIC Gates)		1,380,000	460,000			1,840,000	
	Harbor Deepening General Re-evaluation Report II			1,500,000			1,500,000	
	Lighting Improvements (Portwide)		495,000	165,000			660,000	
	Capitalize In-House Engineering Services			400,000			400,000	
	Equipment Shelters (Security Operations Center)		48,750	16,250			65,000	
<b>Total Miscellaneous</b>	\$ 40,000,000	\$ 1,923,750	\$ 2,541,250	\$ -	\$ -	\$ -	\$ 44,465,000	
<b>Total Other Capital</b>	\$ -	\$ 91,960	\$ 1,495,388	\$ -	\$ -	\$ -	\$ 1,587,348	
<b>TOTAL CAPITAL PROJECTS</b>	\$ 82,756,732	\$ 12,258,610	\$ 7,524,138	\$ 1,150,000	\$ 18,000,000	\$ -	\$ 121,689,480	

REVISED SCHEDULE J