



**Finance Committee Meeting
Jekyll Island Authority Board of Directors**

**Agenda
Thursday, June 1, 2023
9:30 a.m.
JIA Administration Conference Room
100 James Road, Jekyll Island, GA**

JIA Board Members May Participate Remotely

Public Comment

Written public comments can be submitted online until 12:00 noon on Wednesday, May 31st at the JIA Board of Directors [website](#). The name of the person and the topic of the comment will be read into the record. The full public comment will become part of the permanent record. There will also be an opportunity for in-person public comments.

Meeting documents and public comments are available at:
<https://www.jekyllisland.com/jekyll-island-authority/board-directors/>

I. Finance Committee

Mr. Bill Gross, Chair - Call to Order

- A. Review of the Fiscal Year 2024 Proposed Budget – Jones Hooks, Executive Director and Marjorie Johnson, Chief Accounting Officer
 - 1. Rate Increases
 - 2. Incentive Plans – Jenna Johnson, Director of Human Resources
- B. Committee Consideration of the Fiscal Year 2024 Proposed Budget – Bill Gross, Chair, Finance Committee

Adjournment

Jekyll Island Authority
Proposed Fiscal Year 2024 Budget Summary



PROPOSED BUDGET

*Jekyll Island Authority –Consolidated
FY2024 Budget*

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|----------------------|--|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 44,282,064.47 | Business leases \$6M; Parking fees & Annual passes \$7.2M; H/M tax \$3.6M; Concessions \$4.3M; Food & beverage \$3M; Admission fees \$4.3M; Campsite rental \$2.6M; Green fees & carts \$1.1M | 42,009,293.15 | 43,732,418.19 | 38,081,918.27 | 41,200,067.01 | 32,458,103.96 | 28,106,608.47 | 31,701,259.43 |
| COST OF GOODS SOLD | 2,849,489.60 | Cost of merchandise, food, beverage and fuel sold | 2,647,800.18 | 2,649,863.60 | 2,615,197.81 | 2,492,046.81 | 2,000,631.00 | 1,643,418.02 | 1,889,105.88 |
| NET REVENUE | 41,432,574.87 | | 39,361,492.97 | 41,082,554.59 | 35,466,720.46 | 38,708,020.20 | 30,457,472.96 | 26,463,190.45 | 29,812,153.55 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 20,786,943.63 | FT labor \$11M; PT labor \$2.4M; staffing service labor \$253K; Health insurance \$2.9M; Retirement \$3.3M; FICA \$875K; Employee development \$72K; Unemployment insurance \$22K | 17,817,871.00 | 16,256,850.92 | 18,288,662.70 | 14,806,786.77 | 12,445,581.01 | 12,525,004.68 | 12,667,952.32 |
| MOTOR VEHICLE | 355,231.59 | Fuel for vehicles & equipment \$244K; R&M of vehicles and ATV's \$111K | 305,978.51 | 319,126.25 | 280,519.92 | 280,358.20 | 195,191.86 | 271,446.00 | 256,276.65 |
| SUPPLIES & MATERIALS | 2,622,605.34 | Chemicals & Fertilizers \$658K; Special Event supplies \$261K; Plants & Seeds \$237K; Bathroom/cleaning supplies \$155K; decorations \$147K; shop supplies \$131K | 2,302,347.27 | 2,328,259.72 | 2,429,869.86 | 1,961,292.41 | 1,426,580.90 | 1,583,258.23 | 1,850,740.96 |
| REPAIRS & MAINTENANCE | 2,272,447.74 | Building/Structure R&M \$1.1M; Roads/Grounds R&M \$175K; Equipment R&M \$407K; Service Contracts \$620K (Water tower maint; equipment svc agreements) | 2,131,656.92 | 2,188,507.80 | 2,160,922.15 | 2,082,278.63 | 1,401,330.25 | 1,647,083.47 | 1,575,951.94 |
| UTILITIES | 2,116,948.41 | Electricity \$1.2M; heating/cooking fuel \$33K; water/sewer \$313K; trash \$314K; internet/cable \$117K; telephone \$109K | 2,019,131.34 | 2,021,726.16 | 1,954,348.51 | 1,960,652.69 | 1,847,839.05 | 1,931,185.39 | 1,907,796.12 |
| INSURANCE | 1,405,718.55 | Worker's comp \$301K; liability ins \$241K; property ins \$190K; vehicle ins \$2.9K; fire fee \$612K; other insurance \$59K (Cyber ins, business interruption, All-Risk insurance) | 1,039,220.07 | 1,023,541.79 | 1,013,431.15 | 933,780.23 | 851,416.04 | 840,637.79 | 879,553.88 |
| ADVERTISING & PROMOTION | 1,406,423.53 | Brand & advertising \$665K; Public Relations \$112K; 31-81 Magazine \$252K; BGIVB \$100K; Group promotions (meetings, promotional) \$57K; Event promotions \$75K | 1,270,000.49 | 1,250,715.86 | 1,254,329.17 | 993,936.58 | 461,173.65 | 785,625.44 | 1,504,226.52 |
| TRAVEL | 83,540.00 | Staff travel for meetings and conferences; includes travel expense for Board and auditors | 78,909.09 | 58,766.51 | 85,830.00 | 37,317.70 | 18,948.68 | 80,849.90 | 96,432.71 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 671,331.43 | Professional associations; training registration fees; software subscriptions; web hosting | 437,406.28 | 387,716.01 | 409,490.03 | 320,359.73 | 234,891.56 | 247,869.72 | 232,089.56 |
| CONTRACTS | 4,721,996.44 | SMG contract and staffing \$2M; Special events \$178K (entertainment, fireworks, etc.); Sanitation \$396K; Historical Preservation projects \$329K; other smaller contracts and consulting agreements. | 4,395,821.92 | 3,994,421.44 | 4,468,753.83 | 3,223,226.91 | 2,178,409.10 | 3,010,864.34 | 3,292,477.64 |
| BUILDING & EQUIPMENT RENTAL | 860,465.89 | Golf cart lease; equipment leases; equipment rental for maintenance and events; copiers; | 813,785.31 | 816,045.73 | 818,958.25 | 704,852.58 | 610,449.15 | 810,302.49 | 619,899.50 |
| CREDIT CARD FEES & BANK FEES | 664,574.30 | Credit card processing fees; transaction fees for entry gate and campground reservations. | 647,797.30 | 673,224.77 | 477,544.26 | 551,587.97 | 417,307.05 | 297,126.72 | 318,627.81 |
| PRINTING & PUBLICATIONS | 224,785.90 | Marketing \$162K (Island Guide, annual reports, maps, event guides, tickets banners, etc.) | 177,265.67 | 143,991.84 | 153,824.37 | 116,675.76 | 91,373.58 | 130,607.54 | 275,440.01 |
| EQUIPMENT PURCHASES <\$5K | 158,295.94 | General equipment replacements: Computers, maintenance equipment; vacuum cleaners, etc. | 185,854.71 | 196,974.16 | 172,772.00 | 216,597.83 | 114,175.16 | 139,162.97 | 264,136.06 |
| TOTAL OPERATING EXPENSES | 38,351,308.69 | | 33,623,045.88 | 31,659,868.96 | 33,969,256.20 | 28,189,703.99 | 22,294,667.04 | 24,301,024.68 | 25,741,601.68 |
| OPERATING INCOME | 3,081,266.18 | | 5,738,447.09 | 9,422,685.63 | 1,497,464.26 | 10,518,316.21 | 8,162,805.92 | 2,162,165.78 | 4,070,551.87 |

PROPOSED BUDGET

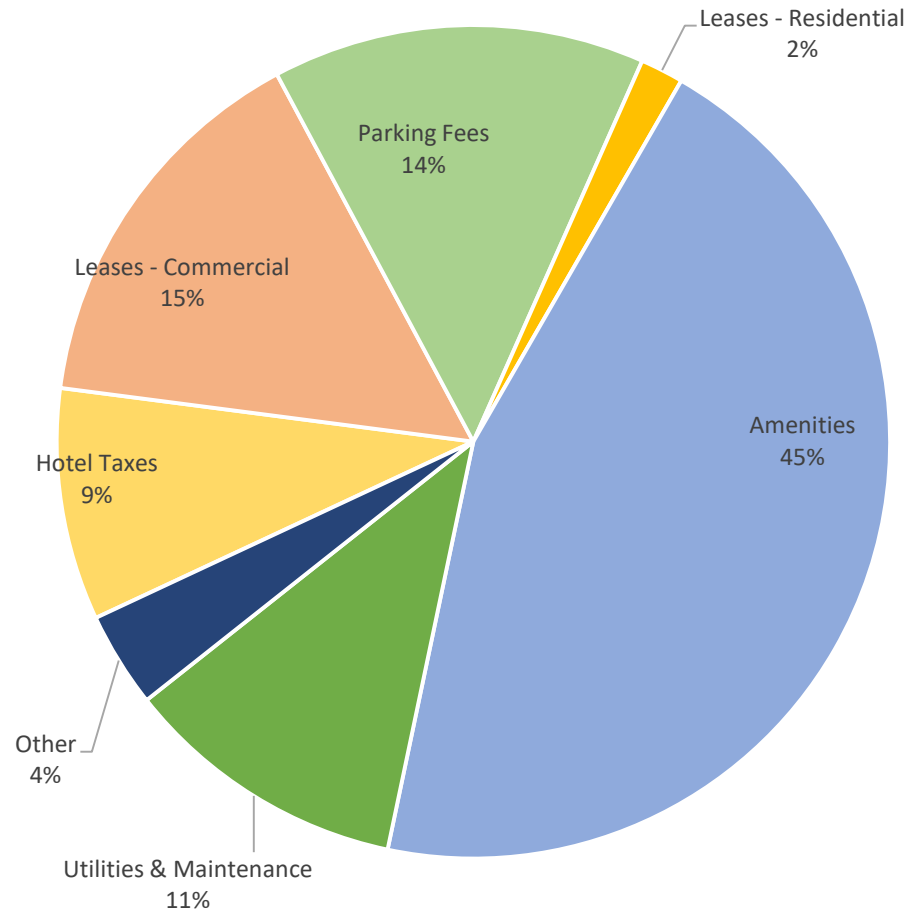
| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|--|-------------------|--|---------------------|----------------------|-------------------|---------------------|---------------------|-------------------|---------------------|
| BOARD DESIGNATED FUND CONTRIBUTIONS | | | | | | | | | |
| Tourism Development Fund | 1,080,664.50 | | 907,974.50 | 1,126,841.76 | 711,236.50 | 1,136,953.16 | 871,516.38 | 582,567.72 | 697,322.85 |
| Water / Sewer Fund | 75,363.21 | | 215,765.13 | 341,971.75 | 49,052.33 | 424,595.91 | 570,198.88 | 534,217.95 | 351,836.33 |
| Fire Department Equipment Fund | 246,533.48 | | 155,146.60 | 148,049.21 | 176,104.44 | 233,028.85 | 323,625.30 | 294,367.43 | 194,162.89 |
| Public area Improvement Fund | 817,924.57 | | 734,024.89 | 985,587.65 | 321,653.35 | 1,252,159.86 | 1,647,341.64 | 0.00 | 0.00 |
| Beach Village Entertainment fees (carryover) | 0.00 | | 11,608.27 | 9,328.22 | 0.00 | 37,147.52 | 58,115.98 | 18,575.65 | 10,194.36 |
| Hollybourne Lintel Project | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment to JIF for Mosaic project | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300,000.00 |
| Retail Village Improvement Fund | 100,000.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Designated Fund Contributions | 2,320,485.76 | | 2,024,519.39 | 2,611,778.59 | 1,258,046.62 | 3,083,885.30 | 3,470,798.18 | 1,429,728.75 | 1,553,516.43 |
| AMOUNT AVAILABLE FOR CAPITAL OR CASH RESERVES | 760,780.42 | | 3,713,927.70 | 6,810,907.04 | 239,417.64 | 7,434,430.91 | 4,692,007.74 | 732,437.03 | 2,517,035.44 |
| CAPITAL PROJECTS AND EQUIPMENT | | Previously approved by the Board in FY2023 Current capital equipment and project requests | 1,761,931.40 | | | 5,431,905.00 | 3,617,528.48 | 410,463.00 | 2,092,016.16 |
| CONTRIBUTION TO CASH RESERVES | | Estimated additional amount available for capital or cash reserves for FY2023 | 1,951,996.30 | | | 2,002,525.91 | 1,074,479.26 | 321,974.03 | 425,019.28 |

Non-Amenity Rate Changes for FY2024

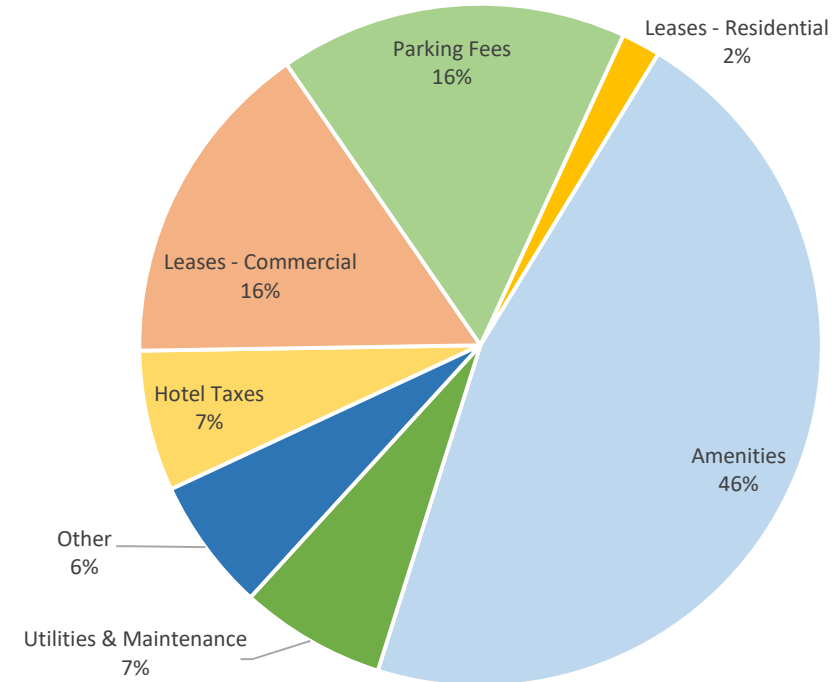
All rates effective 7/1/2024 unless otherwise noted

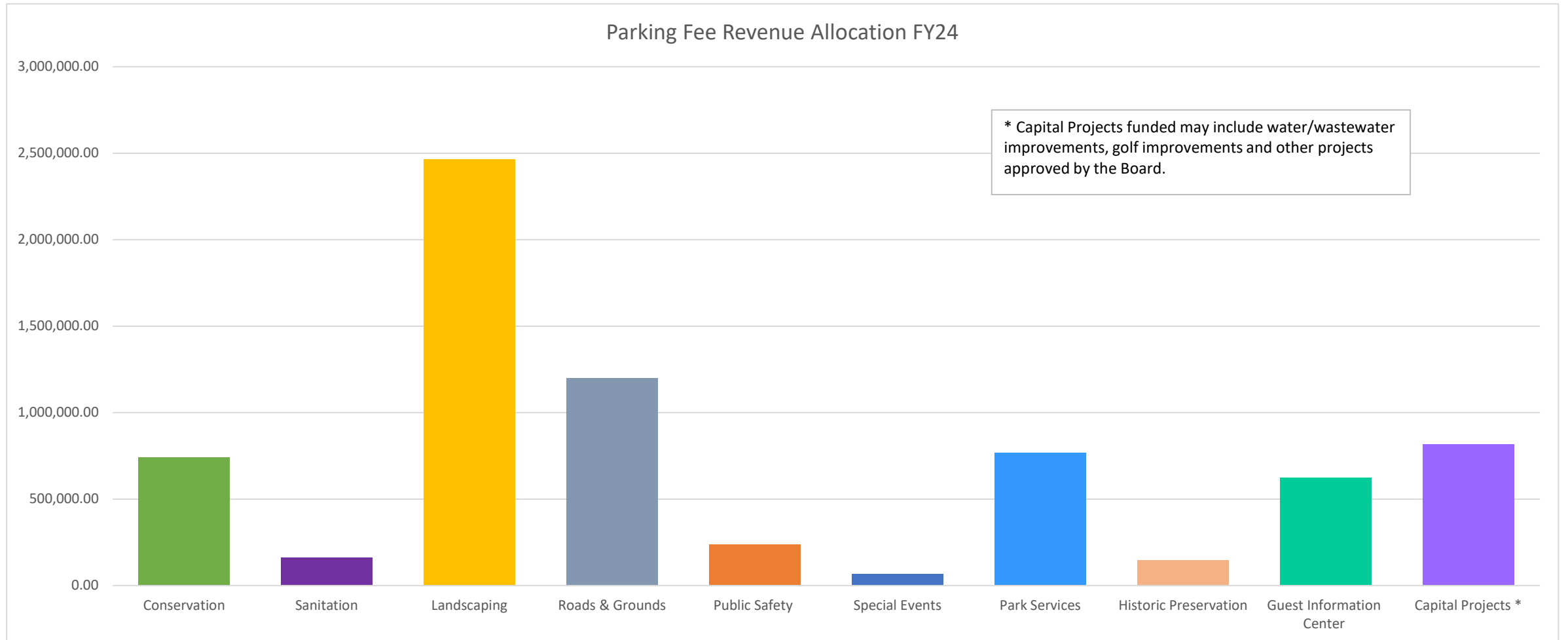
| | |
|---|---|
| Parking - | |
| Daily passes | Increase from \$8 to \$10 per day |
| Daily passes - oversized vehicles | Increase from \$12 to \$15 per day |
| Annual passes | Increase from \$75 to \$100 |
| Annual passes - oversized vehicles | Increase from \$120 to \$150 |
| | |
| Jekyll Island Residential Owner Discount | 2 - \$25.00 coupons will be mailed to Jekyll Island residential property owners as of June 2023. Glynn County GIS information will be used as the basis for this determination. Coupons can be used to purchase or renew annual passes between 7/1/2023 and 6/30/2024 |
| | |
| <i>Additional fees for Event Days:</i> | |
| July 4th | Additional \$5 charged for regular and oversized vehicles |
| Shrimp & Grits 11/3/2023 - 11/4/2023 (Fri & Sat) | Additional \$5 charged for regular and oversized vehicles |
| Holly Jolly season 11/24/2023 - 1/7/2024 (Fri & Sat) (5pm - 12am) | Additional \$5 charged for regular and oversized vehicles |
| | |
| Fire Department - | |
| BLS Emergency transports | Increase from \$350.00 to \$450.00 (Comparable to other area rates) |
| Specialty Care transports | Increase from \$600.00 to \$850.00 (Comparable to other area rates) |
| Other EMS rates | No change |
| | |
| Administration - | |
| Residential Rental License | Increase from \$30.00 to \$75.00 (due January 1) - increases to \$100.00 if paid after 3/1 |
| | |
| Water/Wastewater - | |
| Water base fees and usage fees | No increase |
| Wastewater base fees and usage fees | 7% increase (Begins 1/1/2024) |
| | |
| Sanitation - (Amounts in correlation with Waste Management Contract) | |
| Base rate for regular trash pickup (1 can 1 recycle) | Increase from \$32.16 to \$33.76 (\$1.60 increase per month) |
| Base rate for backyard pickup (1 can 1 recycle) | Increase from \$42.69 to \$48.22 (\$5.53 increase per month) |

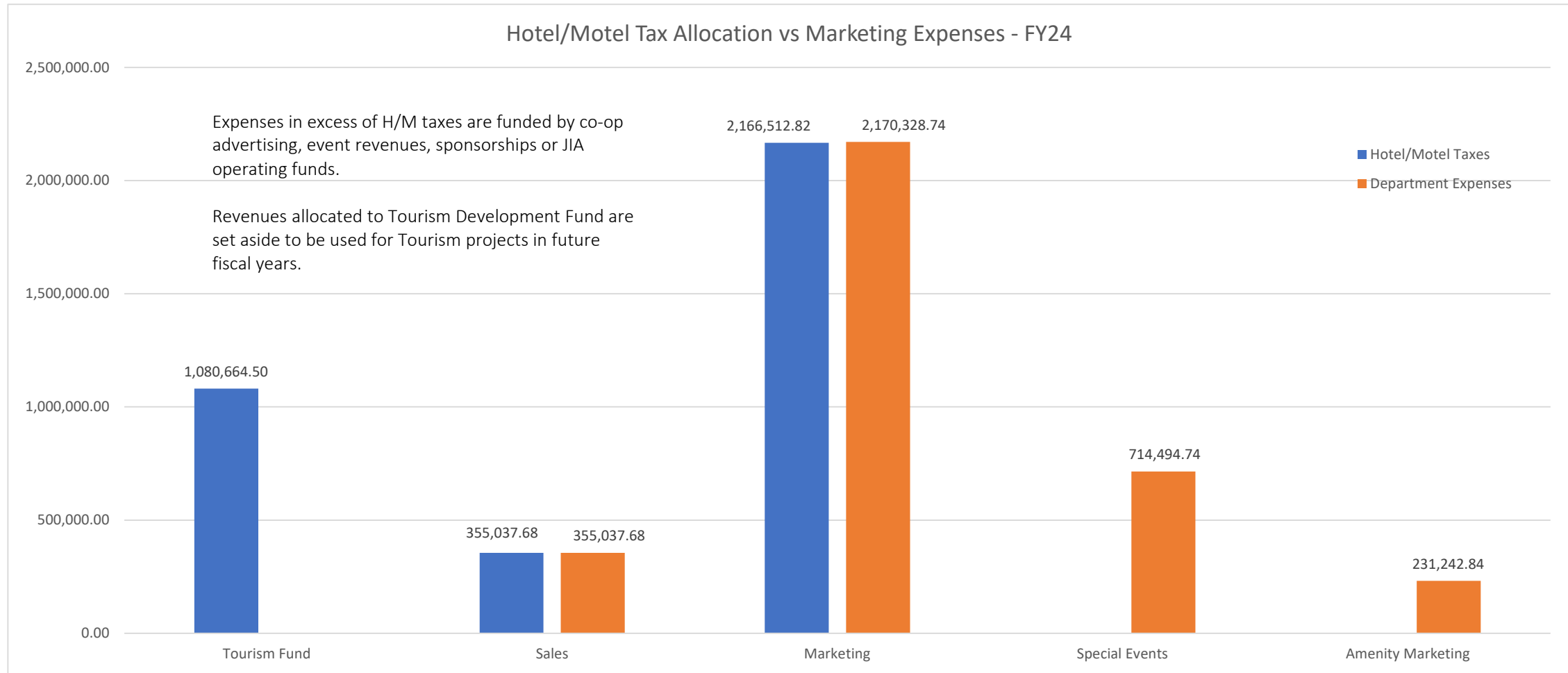
Proposed FY24 Revenue Budget



FY23 Revenue Budget







Total Hotel/Motel tax budget: \$3,602,215.00

PROPOSED BUDGET

**Jekyll Island Authority -Administration
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 5,186,117.00 | Business leases \$4M; Lot leases \$669K; Alcohol license, alcohol taxes & residential rental licenses \$211K; Interest \$187K; Transfer fees \$120K; Allocation to Museum (\$75K); other \$69K | 5,337,093.74 | 5,496,963.91 | 4,637,378.28 | 5,731,524.75 | 4,709,248.38 | 4,301,811.75 | 4,414,388.33 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 5,186,117.00 | | 5,337,093.74 | 5,496,963.91 | 4,637,378.28 | 5,731,524.75 | 4,709,248.38 | 4,301,811.75 | 4,414,388.33 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 3,536,243.71 | 24 FT positions; requesting 3 new FT positions; retention funds \$200K; staff training & software \$25K; tuition reimbursement \$20K; employee recognition \$14K; meetings & orientation \$13K | 3,060,017.48 | 2,646,684.20 | 3,137,832.31 | 3,065,256.42 | 1,966,148.65 | 1,903,382.52 | 1,909,676.16 |
| MOTOR VEHICLE | 1,380.00 | Fuel and misc. repairs for admin vehicle | 1,604.86 | 1,149.86 | 1,225.00 | 408.50 | 444.75 | 6,811.23 | 715.42 |
| SUPPLIES & MATERIALS | 29,773.09 | Office supplies \$16K; postage \$10K; Furniture & fixtures \$1.8K | 40,160.44 | 37,799.39 | 37,736.09 | 34,715.27 | 32,985.92 | 46,356.09 | 33,738.04 |
| REPAIRS & MAINTENANCE | 137,480.48 | General building R&M \$39K for admin building and leased properties; Equipment R&M \$11K; Service contracts \$88K (incl software maintenance agreements; pest control) | 138,567.39 | 94,425.48 | 135,129.94 | 92,515.40 | 92,253.03 | 137,614.24 | 94,275.06 |
| UTILITIES | 76,771.52 | Electricity \$25K; Water/Sewer \$6K; Trash \$2.6K; internet \$14K; telephones \$30K | 79,389.26 | 78,832.22 | 79,195.28 | 82,183.38 | 83,970.22 | 87,038.51 | 91,997.56 |
| INSURANCE | 303,266.91 | Fire fee \$40K; worker's comp \$60K; liability ins \$97K; building ins \$65K; Business interruption ins \$22K; Cyber insurance \$9K; All-risk insurance \$10K | 231,157.33 | 208,660.69 | 246,781.16 | 187,630.60 | 148,927.62 | 142,850.26 | 167,141.10 |
| ADVERTISING & PROMOTION | 31,400.00 | Meeting expenses (including board meetings) and promo items \$16K; help wanted ads \$12K; Marketing support for advertising spaces for lease \$3K | 23,554.09 | 25,380.53 | 17,000.00 | 17,578.52 | 10,441.15 | 13,900.36 | 12,250.15 |
| TRAVEL | 32,180.00 | Board members \$10K; Auditor travel \$5K; Staff travel \$17K | 32,489.31 | 26,825.71 | 29,680.00 | 19,402.86 | 7,149.71 | 14,413.45 | 21,120.04 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 352,209.64 | Microsoft \$69K; software subscriptions \$120K; anti-virus, spam, email security & monitoring \$89K; Cloud back-up & ransomware scan \$26K; Trademark registrations \$11K; Memberships & Licenses \$6K; Registration Fees \$5K | 219,730.98 | 172,348.44 | 192,188.83 | 171,683.87 | 120,793.49 | 88,431.26 | 56,956.09 |
| CONTRACTS | 780,864.48 | Dept of Law \$36K; SAAG fees \$300K; IT Services \$71K; Payroll processing \$78K; Misc consultants \$200K; Project management \$75K | 733,932.06 | 673,199.68 | 676,552.48 | 473,932.89 | 453,099.39 | 368,070.31 | 306,311.65 |
| BUILDING & EQUIPMENT RENTAL | 10,461.70 | Copier rental \$7.4K; postage meter rental \$2.7K; water coolers \$1K | 10,924.32 | 10,461.70 | 11,234.80 | 10,036.15 | 9,487.53 | 10,907.03 | 12,237.89 |
| CREDIT CARD FEES & BANK FEES | 80,521.29 | Credit card processing fees; stop payment fees; statement fees; transaction fees | 73,610.68 | 81,083.01 | 38,529.95 | 49,708.32 | 36,698.74 | 25,102.66 | 23,394.37 |
| PRINTING & PUBLICATIONS | 5,532.94 | Business cards, checks, letterhead | 5,898.30 | 4,789.46 | 5,532.94 | 5,596.31 | 6,859.89 | 2,273.85 | 5,968.08 |
| EQUIPMENT PURCHASES <\$5K | 16,500.00 | Small equipment, computers, monitors, printers, etc. | 24,234.42 | 21,725.73 | 24,000.00 | 47,680.51 | 24,209.21 | 31,819.31 | 37,010.52 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 5,394,585.76 | | 4,675,270.92 | 4,083,366.10 | 4,632,618.78 | 4,258,329.00 | 2,993,469.30 | 2,878,971.08 | 2,772,792.13 |
| OPERATING INCOME | (208,468.76) | | 661,822.82 | 1,413,597.81 | 4,759.50 | 1,473,195.75 | 1,715,779.08 | 1,422,840.67 | 1,641,596.20 |

PROPOSED BUDGET

Jekyll Island Authority -Conservation FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|--------------------|------------------|------------------|--------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 768,638.58 | Lease payments for solar farm \$5K; nature programs & tours \$29K; parking fees allocated for conservation expenses \$739K. | 664,361.66 | 539,051.54 | 707,246.98 | 432,219.44 | 400,637.71 | 464,801.18 | 389,392.43 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 768,638.58 | | 664,361.66 | 539,051.54 | 707,246.98 | 432,219.44 | 400,637.71 | 464,801.18 | 389,392.43 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 560,290.32 | 5 FT Employees; requesting 1 additional Interpretive Ranger/Naturalist; also includes 3 PT rangers and 1 seasonal ranger; includes benefits | 459,724.28 | 421,925.38 | 470,109.82 | 379,576.67 | 313,740.94 | 311,177.70 | 289,857.68 |
| MOTOR VEHICLE | 6,753.37 | Gas and diesel for UTVs and vehicles; misc. repair | 6,228.39 | 6,611.92 | 4,954.29 | 4,800.10 | 4,590.63 | 4,575.82 | 6,263.25 |
| SUPPLIES & MATERIALS | 23,544.67 | Supplies for conservation & research programs \$10K; Wildflower seeds \$2.5K; Uniforms \$1.5K; Sand fencing \$3K; office supplies, cleaning supplies; chemicals for control of invasive species | 19,064.60 | 19,142.26 | 19,524.69 | 9,184.37 | 6,922.06 | 10,694.08 | 9,615.93 |
| REPAIRS & MAINTENANCE | 3,991.78 | Equipment R&M \$2.9K; 25% of maintenance cost of Annex building | 4,318.12 | 8,139.76 | 3,337.50 | 8,680.55 | 20,074.03 | 4,620.00 | 902.91 |
| UTILITIES | 5,720.28 | Electricity \$989; Land lines and cell phones \$4.7K | 5,634.16 | 5,531.84 | 5,604.12 | 5,380.79 | 4,751.51 | 4,282.29 | 3,439.41 |
| INSURANCE | 13,278.24 | Worker's Comp insurance \$7.7K; Fire fee \$2.5K; Liability insurance \$2.5K; property insurance \$463; Auto insurance \$86 | 10,063.37 | 8,609.81 | 10,101.80 | 7,194.70 | 6,301.62 | 6,391.35 | 7,576.48 |
| ADVERTISING & PROMOTION | 4,000.00 | Sponsorships for key partners; refreshments for select meetings; Facebook ads | 2,220.00 | 1,620.00 | 2,200.00 | 2,000.00 | 437.69 | 366.56 | 458.97 |
| TRAVEL | 3,450.00 | Travel expense for Director and Managers - meetings, workshops, etc. | 3,025.55 | 1,664.03 | 2,600.00 | 350.87 | 0.00 | 1,865.80 | 2,929.21 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 4,681.68 | Wildlife Society membership; GIS software; Prescribed fire recertification; boat tow insurance; meetings and workshop registrations | 1,784.00 | 7,994.24 | 2,908.00 | 7,114.24 | 1,107.79 | 3,035.98 | 4,545.18 |
| CONTRACTS | 112,128.24 | Pond maint \$19K; GA Sea Grant Fellowship \$21K; GA Forestry Commission support \$5K; Revetment survey evaluation \$41K; Consultant to manage FEMA funding of revetment repairs \$25K. | 153,456.12 | 30,842.21 | 163,081.40 | 27,430.44 | 29,426.23 | 66,667.93 | 57,569.34 |
| BUILDING & EQUIPMENT RENTAL | 1,800.00 | Copier Rental; Other equipment rental for projects. | 562.33 | 591.13 | 240.00 | 228.71 | 2,482.96 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 465.61 | (13.38) | 785.36 | (13.38) | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 7,500.00 | Jr. Ranger Field Guide v2 \$5.5K; replacement signage and scientific publications \$2K. | 6,947.00 | 1,927.00 | 8,000.00 | 6,846.72 | 3,616.58 | 4,648.33 | 4,750.99 |
| EQUIPMENT PURCHASES <\$5K | 21,500.00 | Water Data Loggers \$3.9K; E-Bike Batteries \$2.1K; Wildlife Control Equipment \$3.5K; Wildlife Collars \$5K; Surface Tablet \$1.5K; Computer for Photogrammetry Software \$2.3K; other \$3K | 5,134.59 | 10,395.72 | 13,800.00 | 17,290.40 | 2,740.53 | 5,820.00 | 16,507.07 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 768,638.58 | | 678,628.12 | 524,981.92 | 707,246.98 | 476,065.18 | 396,192.57 | 424,145.84 | 404,416.42 |
| OPERATING INCOME | 0.00 | <i>Expenses paid by parking fees, educational programs and solar farm lease</i> | (14,266.46) | 14,069.62 | 0.00 | (43,845.74) | 4,445.14 | 40,655.34 | (15,023.99) |

PROPOSED BUDGET

Jekyll Island Authority -Intern Housing FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 77,800.00 | JIA usage for interns, vet students, seasonal help \$240/mo. per person or \$60/wk.; Other rentals \$400/wk.; Claflin JICH - \$1,800/mo. (8 months) \$43.2K | 35,415.00 | 36,180.00 | 49,800.00 | 49,260.00 | 48,175.00 | 97,425.00 | 97,200.00 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 77,800.00 | | 35,415.00 | 36,180.00 | 49,800.00 | 49,260.00 | 48,175.00 | 97,425.00 | 97,200.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 0.00 | No staff assigned to this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 0.00 | No vehicles assigned to this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 7,405.00 | General cleaning and maintenance supplies; Furniture replacements \$6.5K | 2,187.46 | 2,735.86 | 4,600.00 | 2,985.36 | 871.77 | 6,884.99 | 4,338.07 |
| REPAIRS & MAINTENANCE | 16,800.00 | General maint \$3K; floor repair 59 Claflin \$1.2K; Porch Replacement - 504 Maurice \$3K; Bathroom Renovation - 508 Maurice \$6K | 9,885.34 | 17,198.43 | 5,800.00 | 19,531.70 | 12,774.34 | 49,801.68 | 46,579.86 |
| UTILITIES | 25,029.65 | Electricity \$13.6K; water/sewer \$3.6K; trash \$3K; internet \$4.5K | 19,631.89 | 20,593.38 | 25,102.43 | 23,985.58 | 23,223.48 | 23,747.49 | 20,027.47 |
| INSURANCE | 9,389.21 | Fire protection fee \$8K; property insurance \$1.4K | 1,510.05 | 1,512.21 | 1,509.95 | 1,514.29 | 1,501.05 | 1,501.13 | 1,409.91 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 975.00 | 950.00 | 3,529.00 | 1,230.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 1,700.00 | Small appliance replacement \$1.7K | 2,829.99 | 1,129.99 | 1,700.00 | 799.99 | 3,129.95 | 2,435.32 | 9,169.97 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 60,323.86 | | 36,044.73 | 43,169.87 | 38,712.38 | 49,791.92 | 42,450.59 | 87,899.61 | 82,755.28 |
| OPERATING INCOME | 17,476.14 | | (629.73) | (6,989.87) | 11,087.62 | (531.92) | 5,724.41 | 9,525.39 | 14,444.72 |

PROPOSED BUDGET

**Jekyll Island Authority -Volunteer Program
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 95,195.21 | Allocations from GSTC, Conservation and Museum to cover costs (\$92K); reimbursement from Volunteers for administrative fee \$2.8K. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 95,195.21 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 82,082.22 | 1 FT Volunteer Program Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 4,640.00 | Shirts/Scrub tops for volunteers (\$3K); General office supplies, safety supplies (gloves, safety glasses, masks, etc.); program Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REPAIRS & MAINTENANCE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UTILITIES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 2,950.99 | Liability Insurance (\$414); Workmen's Comp Insurance (\$1.3K); VIS Accident, Volunteer liability, excess auto liability, etc. (\$1.3K). | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ADVERTISING & PROMOTION | 2,900.00 | Volunteer appreciation; Presidential pins; Lanyards, etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 1,272.00 | Volgistics Software; CPR Training for Volunteer Manager; AZA Membership for Volunteer Manager. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 1,350.00 | Background Check Fees for volunteers. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 95,195.21 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING INCOME | 0.00 | <i>Cost of volunteer program is expensed to other departments based on the usage of the program. (Previously included in Turtle Center budget).</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |

PROPOSED BUDGET

Jekyll Island Authority - Airport FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|--|---------------------|----------------------|------------------|------------------|------------------|--------------------|--------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 119,309.60 | Red Bug Motors lease \$9.9K; Aviation fuel \$109K (began selling May 2020) | 110,276.41 | 118,745.63 | 94,025.07 | 106,966.94 | 85,671.92 | 13,834.31 | 8,100.00 |
| COST OF GOODS SOLD | 83,144.00 | Estimated cost of fuel 76% | 79,044.18 | 90,121.50 | 63,903.80 | 75,192.42 | 54,257.73 | 3,654.25 | 0.00 |
| NET REVENUE | 36,165.60 | | 31,232.23 | 28,624.13 | 30,121.27 | 31,774.52 | 31,414.19 | 10,180.06 | 8,100.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 0.00 | No employees in this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 780.00 | Restroom supplies \$150; Wheel chocks & wind socks \$630 | 232.65 | 249.70 | 730.00 | 162.58 | 191.98 | 59.50 | 70.50 |
| REPAIRS & MAINTENANCE | 11,878.50 | General Building Repair & maint \$3.2K; General Repair \$700; runway lights \$700; fence repairs \$500; Fuel tank support and cell service \$1.4K; fire extinguisher service \$53; fuel tank inspection \$1.2K | 7,474.10 | 8,915.06 | 4,778.50 | 7,411.48 | 573.04 | 4,437.75 | 440.50 |
| UTILITIES | 13,729.42 | Electricity for runway lights & terminal lights \$8.4K; water & sewer fees \$1.8K; trash fee \$1.7K; cable TV/internet \$1.8K | 13,261.34 | 12,906.16 | 15,138.91 | 13,043.80 | 14,672.93 | 16,267.11 | 14,514.71 |
| INSURANCE | 2,218.25 | Fire protection \$1.8K, property insurance \$367.10 | 2,218.02 | 2,221.20 | 2,217.91 | 2,189.57 | 2,085.50 | 795.50 | 863.41 |
| ADVERTISING & PROMOTION | 140.00 | Basic listing for Jekyll Island Airport on fuel website - AirNav.com | 140.00 | 140.00 | 134.00 | 134.00 | 184.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 400.00 | Airport license renewal \$100; GA Airports Assoc \$300 | 950.00 | 950.00 | 400.00 | 400.00 | 1,402.00 | 2,115.00 | 300.00 |
| CONTRACTS | 300.00 | Pump out septic tank | 0.00 | 0.00 | 300.00 | 0.00 | 270.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,314.66 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 2,297.40 | Based on current average rate of 2.1% of fuel sales | 2,051.08 | 2,296.59 | 2,121.61 | 2,492.04 | 1,909.63 | 137.25 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 25.00 | 28.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 206.70 | 850.00 | 3,489.27 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 31,743.57 | | 26,327.19 | 27,678.71 | 25,820.93 | 25,858.47 | 22,838.44 | 24,662.11 | 19,678.39 |
| OPERATING INCOME | 4,422.03 | | 4,905.04 | 945.42 | 4,300.34 | 5,916.05 | 8,575.75 | (14,482.05) | (11,578.39) |

PROPOSED BUDGET

**Jekyll Island Authority -Foundation
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|---|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 8,602.94 | Reimbursement for expenses paid by JIA (JIF reimburses all except H/R expenses) | 8,439.33 | 8,688.74 | 8,285.14 | 8,287.83 | 8,056.36 | 9,352.06 | 66,090.62 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 8,602.94 | | 8,439.33 | 8,688.74 | 8,285.14 | 8,287.83 | 8,056.36 | 9,352.06 | 66,090.62 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 216,392.73 | 2 FT employees; changing 1 FT position from Development Mgr. to Admin Assistant | 256,785.11 | 238,336.97 | 246,382.83 | 199,640.02 | 155,683.70 | 154,878.86 | 212,463.60 |
| MOTOR VEHICLE | 0.00 | No vehicle assigned to this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 0.00 | | 0.00 | 0.00 | 0.00 | 267.20 | 0.00 | 393.74 | 1,806.70 |
| REPAIRS & MAINTENANCE | 0.00 | | 0.00 | 42.00 | 0.00 | 617.52 | 0.00 | 0.00 | 0.00 |
| UTILITIES | 3,510.47 | Electricity \$2.2K; telephone \$1.1K; water/sewer rates \$216 | 3,502.45 | 3,503.46 | 3,496.21 | 3,499.15 | 3,471.20 | 4,246.53 | 5,068.90 |
| INSURANCE | 3,401.98 | Worker's comp \$3K; liability ins \$828 | 3,333.91 | 3,456.94 | 3,339.81 | 3,585.86 | 3,146.89 | 3,195.67 | 3,788.23 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,172.22 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,795.07 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 622.09 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,836.46 |
| BUILDING & EQUIPMENT RENTAL | 1,690.49 | Copier lease plus copy fees; building rent is now billed directly to Jekyll Foundation | 1,554.21 | 1,676.71 | 1,449.12 | 1,549.94 | 1,424.48 | 1,491.17 | 8,286.36 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24.95 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 474.84 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 224,995.67 | | 265,175.68 | 247,016.08 | 254,667.97 | 209,159.69 | 163,726.27 | 164,230.92 | 271,314.47 |
| OPERATING INCOME | (216,392.73) | <i>Represents payroll costs paid by JIA which are treated as in-kind donation to Jekyll Island Foundation</i> | (256,736.35) | (238,327.34) | (246,382.83) | (200,871.86) | (155,669.91) | (154,878.86) | (205,223.85) |

PROPOSED BUDGET

**Jekyll Island Authority -Life is Good
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|--|---------------------|----------------------|-------------------|-------------------|-------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 597,520.62 | Retail sales - clothing and other merchandise | 592,883.45 | 604,434.19 | 584,449.97 | 663,365.88 | 540,867.44 | 349,445.15 | 342,485.95 |
| COST OF GOODS SOLD | 292,638.10 | Cost of merchandise sold | 268,812.91 | 279,896.15 | 292,179.99 | 308,562.05 | 268,761.69 | 191,164.27 | 170,231.73 |
| NET REVENUE | 304,882.52 | | 324,070.54 | 324,538.04 | 292,269.98 | 354,803.83 | 272,105.75 | 158,280.88 | 172,254.22 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 177,947.56 | 1 FT manager; requesting FT Assistant Manager; PT crew leader and staff | 124,115.01 | 131,305.02 | 114,195.94 | 111,003.11 | 98,805.72 | 85,540.58 | 80,993.30 |
| MOTOR VEHICLE | 0.00 | No vehicle assigned to this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 7,773.02 | Office supplies \$600; bathroom/cleaning supplies \$203; shop supplies \$5.5K; uniforms \$825; store fixtures \$420; Special Events \$225. | 7,301.26 | 8,574.33 | 6,786.00 | 7,723.83 | 6,121.73 | 4,025.89 | 3,036.34 |
| REPAIRS & MAINTENANCE | 2,186.00 | General R&M \$600; Camera Repairs \$150; floor and duct cleaning, pest control, window cleaning, alarm and camera inspections \$1.4K. | 3,360.00 | 1,324.49 | 5,118.00 | 2,660.88 | 1,949.82 | 904.40 | 2,823.35 |
| UTILITIES | 5,333.62 | Electricity \$3.4K; Water/sewer \$654; internet \$1K; telephone \$339. | 5,257.93 | 5,288.62 | 5,641.90 | 5,433.61 | 5,839.81 | 5,584.77 | 6,584.52 |
| INSURANCE | 3,401.98 | Worker's comp \$2.6K; liability insurance \$828 | 1,666.96 | 1,728.46 | 1,669.90 | 1,792.90 | 1,572.67 | 1,597.83 | 1,894.13 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 419.40 | XM Radio | 407.40 | 419.40 | 395.40 | 409.40 | 395.40 | 395.40 | 395.93 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76.50 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 28,388.08 | Rent \$25,899.46; Special event fee \$2,488.62. | 26,310.92 | 26,539.81 | 25,332.26 | 23,651.72 | 22,042.01 | 22,277.17 | 23,440.93 |
| CREDIT CARD FEES & BANK FEES | 12,690.94 | Credit card processing fees based on estimated sales (85% of sales x 2.5% fee) | 12,962.37 | 13,571.89 | 10,956.75 | 13,621.83 | 10,574.93 | 6,491.48 | 6,682.50 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 45.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 700.00 | 814.63 | 542.80 | 608.71 | 4,222.54 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 238,140.60 | | 181,381.85 | 188,752.02 | 170,796.15 | 167,111.91 | 147,889.89 | 127,502.73 | 130,073.54 |
| OPERATING INCOME | 66,741.92 | | 142,688.69 | 135,786.02 | 121,473.83 | 187,691.92 | 124,215.86 | 30,778.15 | 42,180.68 |

PROPOSED BUDGET

Jekyll Island Authority -Village Retail FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-------------------|--|---------------------|----------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 684,859.26 | Lease revenue from retail shops; reimbursement for trash compactor | 599,531.67 | 605,004.07 | 576,432.37 | 584,479.71 | 562,844.25 | 568,175.56 | 559,915.65 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 684,859.26 | | 599,531.67 | 605,004.07 | 576,432.37 | 584,479.71 | 562,844.25 | 568,175.56 | 559,915.65 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 0.00 | Employees moved back to home departments in FY24. | 182,198.97 | 152,742.37 | 207,420.50 | 157,976.26 | 94,838.28 | 72,313.55 | 20,145.03 |
| MOTOR VEHICLE | 0.00 | No vehicles assigned to this department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 44,753.54 | Plants/Seeds \$20K (shrub repair & round-a-bout redesign); sand & soil \$16K (bark/mulch for village area and shell for fire pit); Cleaning Supplies \$8.8K. | 37,536.47 | 23,626.34 | 45,650.00 | 19,254.67 | 12,062.98 | 8,003.40 | 6,157.00 |
| REPAIRS & MAINTENANCE | 38,407.36 | General R&M \$3K; restroom repair \$10K; paint \$3K; Elevator service agreement \$2.7K; Fire alarm/sprinkler maint \$3.6K; pest & termite \$2.8K; alarm service \$1.6K | 46,707.63 | 42,010.18 | 42,642.88 | 36,489.62 | 19,749.10 | 32,872.60 | 34,171.83 |
| UTILITIES | 98,534.61 | Electricity (public areas) \$12K; trash compactors & JIA trash pickup \$81K; 1G internet at Convention Center - cost and service shared with village \$3K. | 73,447.56 | 62,935.16 | 85,910.41 | 80,806.20 | 89,256.34 | 76,838.41 | 67,657.75 |
| INSURANCE | 64,987.07 | Property insurance \$9.5K; fire protection fee \$55K. | 42,982.64 | 42,384.23 | 42,992.45 | 41,795.63 | 40,729.96 | 36,062.21 | 32,369.60 |
| ADVERTISING & PROMOTION | 59,698.56 | Beach Village entertainment fee - JIA matching funds | 51,987.45 | 51,987.45 | 54,549.17 | 53,685.06 | 50,450.58 | 54,065.64 | 47,881.70 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 76,800.00 | Pressure Washing \$35K; Trim Palm Trees \$24K; Spread Mulch \$15K; Round-a-bout Tree Maintenance \$2.8K | 95,700.00 | 20,600.00 | 96,700.00 | 75,633.80 | 47,900.23 | 14,600.90 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 87.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 542.10 | 542.10 | 0.00 | 87.50 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | (1,219.68) | 0.00 | 0.00 | 5,107.91 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 383,181.14 | | 531,102.82 | 395,695.65 | 575,865.41 | 465,728.74 | 360,095.38 | 294,756.71 | 208,382.91 |
| OPERATING INCOME | 301,678.12 | <i>\$100K of this amount is to be set aside for maintenance and improvements in the beach village.</i> | 68,428.85 | 209,308.42 | 566.96 | 118,750.97 | 202,748.87 | 273,418.85 | 351,532.74 |

PROPOSED BUDGET

Jekyll Island Authority - Marketing, Sales & Events FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 2,997,681.56 | H/M taxes \$2.5M; Vendor Booth Fees from events \$40K; Beer Sales from Shrimp & Grits \$70K; Digital co-op advertising \$41K; Event registrations/admission Fees \$46K; Sponsorships \$94K; Beach Village Special Events Assessment \$119K. | 2,710,577.16 | 3,213,123.23 | 2,316,713.18 | 2,986,860.32 | 2,170,006.36 | 1,750,637.83 | 2,007,825.59 |
| COST OF GOODS SOLD | 38,445.52 | Cost of Beer/wine for Shrimp & Grits festival | 56,858.27 | 56,858.27 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 2,959,236.04 | | 2,653,718.89 | 3,156,264.96 | 2,286,713.18 | 2,986,860.32 | 2,170,006.36 | 1,750,637.83 | 2,007,825.59 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,123,875.96 | 10 FT Staff; requesting 2 new positions - Graphic Designer and Communications Manager | 909,203.68 | 890,690.23 | 889,764.29 | 708,131.08 | 698,690.74 | 783,586.35 | 836,112.40 |
| MOTOR VEHICLE | 1,565.00 | Gas for sales vehicle, ADA van and Electric van | 780.45 | 922.41 | 1,040.00 | 941.14 | 637.67 | 924.74 | 3,676.52 |
| SUPPLIES & MATERIALS | 259,345.66 | Office supplies \$2.1K; special events supplies & sponsorships \$213K; postage \$3.2K; lights and decorations for Holly Jolly \$22K; Staff Shirts & Event Shirts \$8K. | 158,603.91 | 145,145.12 | 282,339.16 | 76,905.25 | 39,339.49 | 115,525.87 | 113,082.27 |
| REPAIRS & MAINTENANCE | 1,341.78 | 25% of maintenance, fire alarm inspection, etc. at Annex building. | 2,215.28 | 2,569.76 | 36,037.50 | 1,671.81 | 943.96 | 602.10 | 945.84 |
| UTILITIES | 13,538.14 | 25% of utilities for Annex building \$6.6K (electric, water/sewer, trash); landlines & cell phone \$6.9K | 14,809.56 | 13,629.02 | 15,899.15 | 12,846.75 | 13,912.48 | 16,139.45 | 17,184.67 |
| INSURANCE | 30,074.49 | Worker's comp \$15K; liability insurance \$5K; fire fee \$2.5K; property insurance \$463; auto insurance \$40; rain insurance for Shrimp & Grits festival \$6.6K. | 25,042.52 | 23,884.26 | 18,406.59 | 14,815.08 | 15,877.08 | 19,251.07 | 20,795.08 |
| ADVERTISING & PROMOTION | 1,122,800.00 | Media & agency fees \$535K; public relations \$130K; BGIVB contract \$100K; Convention sales funds \$10K; group promotion (meetings, promos) \$21K; 31-81 Magazine production \$252K; event promotion \$75K. | 1,012,504.10 | 1,039,773.64 | 1,007,100.00 | 801,588.84 | 297,940.88 | 633,440.69 | 1,246,669.20 |
| TRAVEL | 12,100.00 | Travel for Marketing, Sales and Event staff. | 14,924.12 | 12,927.88 | 17,825.00 | 9,182.05 | 4,838.71 | 21,678.01 | 28,173.20 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 125,542.19 | Sprout \$15.5K; Dropbox \$2.5K, Adobe \$4.7K; Shutterstock \$1.6K, Mailchimp \$16.2K; Kinsta \$3.4K; Rove iQ software for kiosks \$12K; Placer.io software \$15K; Conference Registrations & memberships for Marketing and Sales teams \$5.8K. | 91,893.31 | 80,687.58 | 82,022.90 | 57,356.43 | 53,508.18 | 80,066.67 | 96,256.58 |
| CONTRACTS | 297,843.00 | Events Contracts (fire works, production contracts, entertainment, security) \$178K; Digital/Website improvements \$120K | 274,479.18 | 295,912.88 | 351,224.60 | 168,872.70 | 50,214.21 | 180,081.30 | 165,040.01 |
| BUILDING & EQUIPMENT RENTAL | 52,390.00 | Copier rental; event rentals (restrooms, lights, stages, chairs, tents, etc.) | 91,781.68 | 94,370.52 | 75,883.22 | 5,641.52 | 2,954.38 | 75,818.37 | 78,421.94 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,080.74 | (100.00) | 0.00 |
| PRINTING & PUBLICATIONS | 189,300.00 | Island Guides \$150K; Annual reports \$5K; Events \$25K (Event guides, maps, tickets, signs, banners, etc.) | 129,841.46 | 98,258.12 | 112,400.00 | 67,902.48 | 48,928.45 | 73,035.00 | 103,553.64 |
| EQUIPMENT PURCHASES <\$5K | 10,144.94 | Camera equipment for ecommerce and brand asset needs; New iPad and Apple computers for new positions; Refrigerator; Projector. | 3,711.99 | 4,065.43 | 1,458.00 | 5,381.28 | 2,237.80 | 6,369.70 | 3,539.55 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 3,239,861.16 | | 2,729,791.24 | 2,702,836.85 | 2,891,400.41 | 1,931,236.41 | 1,231,104.77 | 2,006,419.32 | 2,713,450.90 |
| OPERATING INCOME | (280,625.12) | | (76,072.35) | 453,428.11 | (604,687.23) | 1,055,623.91 | 938,901.59 | (255,781.49) | (705,625.31) |

PROPOSED BUDGET

**Jekyll Island Authority -Tourism Development
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|---|---------------------|----------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 1,080,664.50 | 30% of Hotel/Motel tax budget | 907,974.50 | 1,126,841.76 | 711,236.50 | 1,136,953.16 | 871,516.38 | 582,567.72 | 697,322.85 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 1,080,664.50 | | 907,974.50 | 1,126,841.76 | 711,236.50 | 1,136,953.16 | 871,516.38 | 582,567.72 | 697,322.85 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REPAIRS & MAINTENANCE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UTILITIES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING INCOME | 1,080,664.50 | <i>Amount will be set aside as Designated Fund Balance to be used in the next Fiscal Year for Tourism Development</i> | 907,974.50 | 1,126,841.76 | 711,236.50 | 1,136,953.16 | 871,516.38 | 582,567.72 | 697,322.85 |

PROPOSED BUDGET

**Jekyll Island Authority -Guest Information Center
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|---|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 1,978,468.43 | Annual pass \$1.7M; Daily parking fee \$5.6M; Concession sales \$536K; Amount allocated to other departments \$5.8M; Proposed increase in Annual pass rate from \$75 to \$100 and proposed increase in Daily Parking rate from \$8 to \$10. | 1,698,405.73 | 1,955,202.68 | 1,365,849.30 | 1,928,846.45 | 2,469,216.95 | 741,732.12 | 968,443.45 |
| COST OF GOODS SOLD | 268,075.03 | Cost of merchandise sold | 278,701.01 | 280,748.21 | 254,028.76 | 225,367.30 | 187,623.72 | 170,805.52 | 186,169.33 |
| NET REVENUE | 1,710,393.40 | | 1,419,704.72 | 1,674,454.47 | 1,111,820.54 | 1,703,479.15 | 2,281,593.23 | 570,926.60 | 782,274.12 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 487,855.93 | 4 FT staff; PT staff for gate and gift shop | 423,216.05 | 389,473.57 | 426,947.51 | 317,860.07 | 266,119.49 | 279,473.43 | 325,055.67 |
| MOTOR VEHICLE | 300.00 | Vehicle fuel & repairs | 234.52 | 142.53 | 320.00 | 57.68 | 188.76 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 28,270.00 | Shop supplies (bags, shipping supplies, register tape) \$19K; Uniforms \$3.2K; Postage \$4.1K; Office supplies \$450; Bathroom & cleaning supplies \$800; Store fixtures \$600. | 30,132.66 | 32,527.49 | 24,940.00 | 30,247.47 | 26,403.02 | 20,396.53 | 18,633.96 |
| REPAIRS & MAINTENANCE | 77,008.40 | Gate and camera repair & maint \$17K; General building and equipment repair \$4K; Cabinets \$6K; Ventek maintenance agreement \$41K; Foyer Remodel \$6K; Pest control and misc. service contracts. | 73,468.80 | 84,036.24 | 72,508.40 | 81,212.99 | 78,657.64 | 79,816.02 | 15,669.87 |
| UTILITIES | 24,655.85 | Electricity \$8.7K; Water/sewer \$2.2K ; Trash fees \$2.7K; Internet \$7.3K; Phones \$3K; Propane for generator \$700. | 27,090.82 | 26,958.58 | 26,086.71 | 25,194.71 | 26,722.70 | 27,152.08 | 25,824.34 |
| INSURANCE | 15,470.40 | Worker's comp \$5.1K; Liability insurance \$1.7K; Fire fee \$7.2K; Property insurance \$1.5K; Auto insurance \$11. | 9,119.55 | 8,415.03 | 9,130.90 | 7,721.86 | 7,238.37 | 8,885.20 | 9,525.38 |
| ADVERTISING & PROMOTION | 10,000.00 | Island Treasures program | 10,965.93 | 10,965.93 | 10,000.00 | 21,137.78 | 9,794.91 | 10,687.05 | 8,925.75 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 762.46 | 536.38 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 120.00 | Authorize.net monthly fee | 120.00 | 320.00 | 120.00 | 320.00 | 110.00 | 130.00 | 910.00 |
| CONTRACTS | 8,280.00 | Shopify fees for online retail | 6,655.91 | 6,686.20 | 8,280.00 | 6,703.18 | 21,994.96 | 11,026.52 | 6,734.97 |
| BUILDING & EQUIPMENT RENTAL | 1,100.52 | Copier; Removing water cooler. | 1,577.95 | 1,704.64 | 1,561.84 | 1,994.53 | 2,363.87 | 4,165.54 | 5,973.55 |
| CREDIT CARD FEES & BANK FEES | 239,407.74 | Credit card processing fees and per transaction fees from gate company (\$55K). | 226,853.18 | 240,562.60 | 206,271.82 | 237,558.24 | 193,277.88 | 104,801.61 | 97,954.31 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 80.00 | 0.00 | 1,132.00 | 1,379.99 | 16,616.64 | 114,016.56 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 251.99 | 2,878.03 | 4,000.00 | 2,859.14 | 0.00 | 3,801.95 | 6,895.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 892,468.84 | | 809,687.36 | 804,750.84 | 790,167.18 | 733,999.65 | 634,251.59 | 567,715.03 | 636,655.74 |
| OPERATING INCOME | 817,924.56 | | 610,017.36 | 869,703.63 | 321,653.36 | 969,479.50 | 1,647,341.64 | 3,211.57 | 145,618.38 |

PROPOSED BUDGET

**Jekyll Island Authority - Camp Jekyll
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|--|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 229,725.20 | Reimbursement by 4-H for Camp Jekyll | 198,813.10 | 193,290.06 | 222,277.54 | 175,065.31 | 140,827.16 | 144,276.62 | 165,467.28 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 229,725.20 | | 198,813.10 | 193,290.06 | 222,277.54 | 175,065.31 | 140,827.16 | 144,276.62 | 165,467.28 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 147,122.28 | 2 FT positions plus allocations for landscaping supervision of Camp Jekyll. | 146,504.46 | 131,865.86 | 143,191.13 | 104,263.66 | 89,613.26 | 103,802.80 | 106,033.75 |
| MOTOR VEHICLE | 3,800.00 | Gas & diesel for mowers and equipment | 3,341.92 | 2,963.95 | 3,800.00 | 2,602.10 | 1,136.98 | 3,432.45 | 3,536.58 |
| SUPPLIES & MATERIALS | 33,250.00 | Fertilizer \$12K; Grass seed & plants \$3K; Small tools \$1.9K; Uniforms \$950; Irrigation supplies \$4.5K; Sand & soil \$7.8K (mulch & top dressing); Landscape materials (fence railing \$3K). | 22,093.86 | 26,293.21 | 41,300.00 | 28,051.18 | 16,723.78 | 14,273.94 | 28,894.49 |
| REPAIRS & MAINTENANCE | 8,967.16 | General building repair \$4K; Maintenance of mowing equipment \$3.6K; Sprinkler inspection and lift maintenance \$1.4K. | 4,965.46 | 7,800.04 | 8,350.00 | 14,105.58 | 13,126.69 | 4,194.24 | 4,550.42 |
| UTILITIES | 11,747.26 | Electricity \$1.8K; Water/sewer for irrigation \$2K; Trash fees \$7.9K. | 11,832.59 | 11,510.76 | 11,284.32 | 10,942.64 | 10,446.73 | 12,364.08 | 11,712.21 |
| INSURANCE | 19,938.50 | Worker's comp \$2.6K; Liability insurance \$828; Property insurance \$16.5K. | 9,466.28 | 9,740.88 | 9,452.09 | 10,001.28 | 7,500.72 | 5,028.43 | 6,052.83 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 2,400.00 | Tree trimming of live oaks at soccer complex and Camp Jekyll. | 0.00 | 0.00 | 2,400.00 | 0.00 | 1,600.00 | 0.00 | 3,450.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 2,500.00 | Chainsaws, power pole pruner, blower & hedge trimmers. | 1,531.89 | 4,038.75 | 2,500.00 | 5,098.87 | 679.00 | 1,180.68 | 1,237.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 229,725.20 | | 199,736.46 | 194,213.45 | 222,277.54 | 175,065.31 | 140,827.16 | 144,276.62 | 165,467.28 |
| OPERATING INCOME | 0.00 | <i>All expenses reimbursed by 4-H</i> | <i>(923.36)</i> | <i>(923.39)</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |

PROPOSED BUDGET

Jekyll Island Authority -Museum FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 2,922,961.55 | Lease revenue \$1.1M; Concession sales \$614K; District tours \$500K; Motorcoach tours \$171K; Historic building rental \$74K; Admission fees for Mosaic \$57K; Allocation for Records mgmt. \$75K; Parking fees for historic preservation \$145K ; Holly Jolly Tours \$87.5K. | 2,721,096.65 | 3,033,086.37 | 2,345,635.92 | 2,728,138.88 | 1,667,211.27 | 1,304,210.07 | 1,765,055.82 |
| COST OF GOODS SOLD | 300,860.00 | Cost of merchandise sold | 248,004.30 | 287,177.36 | 205,298.40 | 238,012.42 | 148,510.44 | 141,438.72 | 148,292.04 |
| NET REVENUE | 2,622,101.55 | | 2,473,092.35 | 2,745,909.01 | 2,140,337.52 | 2,490,126.46 | 1,518,700.83 | 1,162,771.35 | 1,616,763.78 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,222,858.10 | 12 FT staff; requesting 1 Assistant Manager for gift shop; PT staff for tours and gift shop | 1,050,324.48 | 994,470.59 | 1,025,736.70 | 801,242.54 | 626,256.12 | 700,727.96 | 696,215.95 |
| MOTOR VEHICLE | 5,225.00 | Fuel for trams and 6 passenger cart; General repairs & maintenance. | 3,811.99 | 4,611.21 | 2,866.45 | 3,841.30 | 2,035.95 | 2,547.45 | 10,366.32 |
| SUPPLIES & MATERIALS | 162,520.57 | Archival & curatorial supplies \$5.8K; Special event supplies \$16.3K; Exhibits \$45K; Christmas décor \$57.5K; Bathroom supplies \$5.8K; Shop supplies \$8.5K; furniture \$11K; Office Supplies \$4.3K. | 158,000.48 | 137,926.20 | 147,355.00 | 68,633.26 | 30,620.40 | 83,131.18 | 169,032.23 |
| REPAIRS & MAINTENANCE | 364,019.48 | General Maint \$36K; Tiffany window conservation \$20K; Exterior painting \$102K; Indian Mound Porch \$40K; Gutters & Downspouts \$30K; Foundation - Ospo & Moss \$30K; Tabby Paving \$50K; Gate & Camera Repairs \$16.2K; Maintenance/Service Contracts \$39.2K. | 404,374.88 | 391,814.58 | 393,305.04 | 365,988.77 | 134,180.77 | 281,410.59 | 239,124.59 |
| UTILITIES | 192,533.79 | Electricity \$92K; Water/sewer \$66K; Trash fees \$24.6K; Telephone \$9.7K. | 186,585.61 | 190,765.56 | 175,360.02 | 183,405.62 | 173,819.40 | 186,611.40 | 150,661.27 |
| INSURANCE | 152,990.09 | Worker's comp \$17K; Liability insurance \$5.3K; Fire fee \$109K; Property insurance \$21.9K, Motor Vehicle insurance \$25. | 102,454.17 | 102,951.39 | 102,603.33 | 92,583.92 | 84,968.57 | 88,007.39 | 79,986.52 |
| ADVERTISING & PROMOTION | 18,000.00 | Sustaining marketing support for Mosaic. | 17,176.63 | 16,569.04 | 18,000.00 | 14,331.60 | 6,625.81 | (2,288.40) | 68,034.56 |
| TRAVEL | 1,200.00 | Mileage reimbursement to pick up artifacts or attend meetings or conferences. | 2,500.00 | 0.00 | 2,200.00 | 0.00 | 0.00 | 2,284.75 | 11,310.26 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 49,205.20 | Records software maintenance \$35.5K; Data hosting software \$5.2K; Association memberships. | 48,419.08 | 48,362.02 | 48,723.24 | 11,910.12 | 8,404.23 | 3,942.96 | 7,992.00 |
| CONTRACTS | 329,000.00 | Hollybourne Design Continuation \$44K; Hollybourne Fabrication \$125K; Holiday Lighting \$60K; Golf Course Consultant \$30K; Cottage Refurbishment \$25K. | 222,654.65 | 114,088.33 | 268,000.00 | 54,476.24 | 103,140.93 | 52,959.49 | 33,346.08 |
| BUILDING & EQUIPMENT RENTAL | 18,832.67 | Copier, manlift, 6-passenger cart; Rent for Remember When Gift Shop \$7.2K. | 13,481.36 | 13,099.76 | 17,030.69 | 11,938.33 | 10,349.40 | 12,712.25 | 6,883.80 |
| CREDIT CARD FEES & BANK FEES | 25,902.65 | Credit card processing fees | 20,349.15 | 23,666.90 | 19,811.52 | 23,070.88 | 16,669.52 | 16,033.90 | 19,431.54 |
| PRINTING & PUBLICATIONS | 8,750.00 | Graphics for Cottage Refurbishment \$5K; Miscellaneous Graphics \$2.5K. | 9,778.43 | 12,391.73 | 8,841.20 | 9,905.49 | 5,098.50 | 3,674.37 | 1,227.86 |
| EQUIPMENT PURCHASES <\$5K | 2,000.00 | Small equipment replacements | 5,149.79 | 9,962.12 | 2,000.00 | 19,159.14 | 8,265.82 | 16,954.19 | 16,271.45 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 2,553,037.55 | | 2,245,060.70 | 2,060,679.43 | 2,231,833.19 | 1,660,487.21 | 1,210,435.42 | 1,448,709.48 | 1,509,884.43 |
| OPERATING INCOME | 69,064.00 | | 228,031.65 | 685,229.58 | (91,495.67) | 829,639.25 | 308,265.41 | (285,938.13) | 106,879.35 |

PROPOSED BUDGET

Jekyll Island Authority -Turtle Center FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 3,466,170.34 | Adopt-a-turtle program & donations \$70K; Turtle Tag license plates \$44K; Memberships \$38K; Concession Sales \$1.7M; School & Education programs \$254K; Admission fees \$1.4M; Summer Camp Programs \$20K | 3,197,482.56 | 3,199,924.05 | 3,033,031.25 | 3,605,771.13 | 2,817,348.13 | 2,230,710.99 | 2,662,115.53 |
| COST OF GOODS SOLD | 852,772.00 | Cost of goods sold in gift shop | 772,194.96 | 741,585.21 | 764,418.60 | 818,927.32 | 657,392.18 | 440,123.52 | 480,721.30 |
| NET REVENUE | 2,613,398.34 | | 2,425,287.60 | 2,458,338.84 | 2,268,612.65 | 2,786,843.81 | 2,159,955.95 | 1,790,587.47 | 2,181,394.23 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 2,140,290.44 | 23 FT staff; requesting 1 FT Research Technician \$1.1M; PT and seasonal staff for educational programs and gift shop \$348K | 1,790,879.04 | 1,611,679.58 | 1,873,765.93 | 1,438,273.24 | 1,411,410.36 | 1,403,089.84 | 1,320,991.82 |
| MOTOR VEHICLE | 8,446.66 | Gas for van, ATVs; van repair & ATV repair | 7,084.17 | 8,608.41 | 8,696.23 | 7,135.96 | 3,903.80 | 4,386.92 | 7,500.76 |
| SUPPLIES & MATERIALS | 149,009.56 | Medications and supplies for treating sick turtles \$44K; Exhibit maintenance \$5K; Shop supplies \$22.3K; Turtle supplies \$40.3K; Education supplies \$14K ; Office supplies; Uniforms; lab supplies; Postage | 148,173.53 | 174,981.92 | 153,937.81 | 164,345.51 | 152,389.66 | 146,847.03 | 192,505.71 |
| REPAIRS & MAINTENANCE | 50,088.07 | General Repairs & Maintenance \$31K; Maintenance & service agreements \$18.8K. | 48,550.00 | 54,008.00 | 65,009.10 | 42,967.40 | 62,877.36 | 97,775.31 | 96,862.10 |
| UTILITIES | 77,994.82 | Electricity \$49.5K; Propane to heat pavilion \$800; Water/Sewer \$12K; Trash fees \$3.7K; Land lines & cell phones \$11.8K. | 77,405.03 | 77,600.75 | 82,582.50 | 80,169.84 | 77,600.35 | 76,070.43 | 77,142.32 |
| INSURANCE | 52,255.67 | Worker's Comp \$31K; Liability Insurance \$10K; Fire fees \$9.3K; Property insurance \$2K; Auto insurance | 46,993.09 | 45,728.26 | 47,094.25 | 44,564.57 | 38,636.43 | 37,555.23 | 43,462.27 |
| ADVERTISING & PROMOTION | 2,100.00 | Staff meetings, holiday giving campaign, summer programming ads, Events ads - Cold-Stunned Plunge; Turtles @ Twilight; Shell-a-brate/Turtle Crawl. | 15,603.74 | 15,135.75 | 10,526.00 | 1,189.71 | 637.03 | 2,945.13 | 2,226.90 |
| TRAVEL | 9,660.00 | Travel for staff for conferences and training; reimbursement for parking fees for people dropping off injured turtles | 11,088.65 | 6,168.42 | 14,615.00 | 853.65 | 2,068.00 | 20,019.64 | 21,385.43 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 17,671.04 | Registrations for conferences; Association dues; Training courses; Survey monkey; Mail Chimp; Adobe subscription; ISIS medical records subscription. | 13,078.43 | 12,566.94 | 19,283.88 | 7,197.58 | 8,819.64 | 13,685.56 | 14,538.21 |
| CONTRACTS | 5,930.00 | Diagnostic testing and miscellaneous labs; Decrease diagnostic need with new vet. | 20,773.92 | 24,274.76 | 19,000.00 | 18,755.66 | 6,783.47 | 41,254.09 | 34,562.64 |
| BUILDING & EQUIPMENT RENTAL | 4,299.40 | Copier & water cooler rental | 4,938.13 | 3,833.39 | 5,769.72 | 3,799.06 | 3,603.29 | 5,974.96 | 7,195.46 |
| CREDIT CARD FEES & BANK FEES | 66,526.27 | Credit card processing fees | 65,708.84 | 67,288.48 | 54,492.38 | 66,131.35 | 38,305.83 | 37,125.38 | 44,737.42 |
| PRINTING & PUBLICATIONS | 2,000.00 | Signs; photos; Summer program brochures; Miscellaneous printing. | 5,130.69 | 7,589.69 | 6,069.82 | 9,228.88 | 3,638.00 | 7,647.31 | 19,940.57 |
| EQUIPMENT PURCHASES <\$5K | 10,540.00 | Small equipment for hospital, research, education and gift shop \$6K; Salt water basin pump \$1K; Remote access monitors for education \$3.5K. | 12,354.58 | 9,327.95 | 16,434.00 | 14,019.52 | 12,256.92 | 16,211.05 | 28,528.66 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 2,596,811.93 | | 2,267,761.84 | 2,118,792.30 | 2,377,276.62 | 1,898,631.93 | 1,822,930.14 | 1,910,587.88 | 1,911,580.27 |
| OPERATING INCOME | 16,586.41 | | 157,525.76 | 339,546.54 | (108,663.97) | 888,211.88 | 337,025.81 | (120,000.41) | 269,813.96 |

PROPOSED BUDGET

Jekyll Island Authority -Fire Department FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-------------------|--|---------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 2,067,834.00 | Fire fees \$1.7M; ambulance service \$36K; contribution from Admin for Code Compliance Officer \$48K; allocation from parking fees for fire equipment fund \$175K and 911 dispatch fee \$62K | 1,746,184.99 | 1,699,656.59 | 1,766,946.00 | 1,625,286.21 | 1,541,556.40 | 1,409,721.22 | 1,141,495.69 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 2,067,834.00 | | 1,746,184.99 | 1,699,656.59 | 1,766,946.00 | 1,625,286.21 | 1,541,556.40 | 1,409,721.22 | 1,141,495.69 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,532,198.00 | 12 FT employees; balance of staffing is covered by PT employees (\$320K) | 1,374,443.55 | 1,311,979.99 | 1,373,244.86 | 1,179,141.03 | 1,063,322.27 | 958,786.51 | 826,599.52 |
| MOTOR VEHICLE | 35,796.31 | Gas, diesel and repairs for ambulance, fire trucks, pickup truck and ATV | 25,634.00 | 32,904.98 | 28,037.82 | 37,299.69 | 26,606.66 | 36,814.31 | 25,833.03 |
| SUPPLIES & MATERIALS | 39,073.42 | Firefighter supplies \$16K; uniforms \$7K; first aid supplies \$9.3K; bathroom & cleaning \$2.2K; office supplies, small tools, postage, office and bunk room furnishings. | 32,938.50 | 32,780.46 | 33,677.52 | 32,648.33 | 25,943.02 | 33,244.73 | 21,686.92 |
| REPAIRS & MAINTENANCE | 25,948.40 | General R&M for station and grounds \$1.9K; service contracts \$19.5K (software maint agreements, pest control, etc.); equipment R&M \$4.5K | 19,522.45 | 27,461.90 | 23,472.40 | 25,930.51 | 28,438.71 | 20,637.42 | 15,999.74 |
| UTILITIES | 24,120.81 | Electricity \$10K; water/sewer \$2.1K; trash fees \$2K; cable \$539; telephone \$8.4K | 22,558.22 | 21,440.23 | 20,848.89 | 18,719.28 | 22,026.60 | 19,320.69 | 15,709.96 |
| INSURANCE | 24,345.07 | Worker's comp \$15K; liability insurance \$5K; property insurance \$539; vehicle insurance \$536; fire fees \$2.9K | 23,584.59 | 24,502.11 | 23,476.09 | 25,311.15 | 20,392.85 | 14,829.36 | 16,463.08 |
| ADVERTISING & PROMOTION | 2,940.69 | Hosting local courses (instructor rooms, etc.); lunch meetings | 3,189.47 | 2,940.69 | 1,000.00 | 551.22 | 683.35 | 857.02 | 368.36 |
| TRAVEL | 7,350.00 | Travel for conferences & training for FT staff | 5,101.24 | 4,142.19 | 5,310.00 | 3,735.43 | 2,359.26 | 2,492.83 | 1,972.84 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 51,603.68 | Course registrations; 2 ambulance licenses \$3.9K; Everbridge system \$17.5K; scheduling & training software \$5.6K; membership dues; Planning & Inventory software \$12.5K | 20,602.12 | 23,263.21 | 21,600.68 | 24,307.42 | 14,451.63 | 13,463.90 | 12,594.02 |
| CONTRACTS | 68,828.75 | EMS billing fees \$4.4K; Glynn County Dispatch agreement \$62K; Grant writing service for equipment & staff \$2K; Fire break maintenance | 50,928.99 | 51,008.38 | 52,398.75 | 27,037.37 | 3,715.62 | 5,992.44 | 929.70 |
| BUILDING & EQUIPMENT RENTAL | 2,543.26 | Copier rental \$1.6K & oxygen tank rental \$960 | 2,168.16 | 2,543.26 | 1,800.00 | 2,512.52 | 4,630.27 | 2,862.06 | 1,750.36 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 2,252.13 | Misc. printing needs & CPR cards for certification classes | 3,087.11 | 2,252.13 | 2,174.55 | 655.95 | 1,523.12 | 2,126.84 | 1,913.39 |
| EQUIPMENT PURCHASES <\$5K | 4,300.00 | Miscellaneous equipment replacement; Laptop for Billy Lartz | 7,279.99 | 14,387.85 | 3,800.00 | 14,407.46 | 3,837.74 | 3,925.68 | 5,511.88 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 1,821,300.52 | | 1,591,038.39 | 1,551,607.38 | 1,590,841.56 | 1,392,257.36 | 1,217,931.10 | 1,115,353.79 | 947,332.80 |
| OPERATING INCOME | 246,533.48 | <i>Amount to be set aside in Fire equipment fund (\$175K from parking for ladder truck; balance from operations)</i> | 155,146.60 | 148,049.21 | 176,104.44 | 233,028.85 | 323,625.30 | 294,367.43 | 194,162.89 |

PROPOSED BUDGET

**Jekyll Island Authority -Roads & Grounds
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|------------------|------------------|-------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 1,200,865.45 | Amount allocated from Parking fees to pay for Roads & Grounds expenses | 1,069,049.93 | 1,058,738.47 | 1,086,322.76 | 1,036,467.12 | 1,188,919.80 | 1,415,720.95 | 1,226,670.86 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 1,200,865.45 | | 1,069,049.93 | 1,058,738.47 | 1,086,322.76 | 1,036,467.12 | 1,188,919.80 | 1,415,720.95 | 1,226,670.86 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 679,683.72 | 9 FT staff and benefits | 611,301.94 | 560,060.55 | 606,266.20 | 490,312.10 | 659,002.20 | 726,373.23 | 613,574.52 |
| MOTOR VEHICLE | 70,773.79 | Gas and diesel for equipment and vehicles \$58K; vehicle repairs \$13K | 66,352.75 | 70,617.15 | 54,876.73 | 54,942.95 | 48,189.37 | 61,009.49 | 58,200.13 |
| SUPPLIES & MATERIALS | 95,617.82 | Christmas lights \$60K; uniforms \$1.5K; small tools \$6.3K; shop supplies \$5K; Cleaning Supplies \$20.8K | 95,698.34 | 101,122.75 | 81,903.64 | 102,990.01 | 95,373.86 | 134,208.57 | 104,533.80 |
| REPAIRS & MAINTENANCE | 72,902.04 | General building R&M \$21K; Roads & bike path repairs \$37.5K; general equipment R&M \$14K | 78,262.02 | 102,662.67 | 72,902.04 | 109,552.07 | 75,970.30 | 54,435.87 | 139,659.90 |
| UTILITIES | 173,836.56 | Electricity \$46.5K (street lights, parks, restrooms); water/sewer \$21.6K; trash fees \$105.8K (public areas) | 166,512.51 | 164,041.57 | 163,236.67 | 158,597.78 | 156,755.30 | 154,812.09 | 116,638.53 |
| INSURANCE | 33,644.20 | Worker's comp \$11.6K; liability insurance \$3.7K; vehicle insurance \$235; property insurance \$2.7K; fire fee \$15.3K | 33,331.62 | 34,128.46 | 33,421.48 | 35,015.17 | 47,397.15 | 31,970.23 | 36,827.03 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 104.00 | 104.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9.00 |
| CONTRACTS | 0.00 | | 1,150.00 | 1,150.00 | 0.00 | 1,050.00 | 0.00 | 1,126.85 | 70.08 |
| BUILDING & EQUIPMENT RENTAL | 60,607.32 | 4 Manlifts for Christmas lights \$20K; Drum roller for trail work \$2.5K; Excavator lease \$37.4K | 55,607.08 | 60,689.72 | 59,916.00 | 56,958.76 | 21,610.88 | 85,489.63 | 55,765.93 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 3,461.58 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 13,800.00 | Grills, chainsaws, 12 picnic tables, small equipment; misc. equipment replacement \$4K | 22,054.07 | 10,087.84 | 13,800.00 | 5,927.41 | 2,199.72 | 7,152.87 | 1,995.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 1,200,865.45 | | 1,130,374.33 | 1,104,664.71 | 1,086,322.76 | 1,015,346.25 | 1,109,960.36 | 1,256,578.83 | 1,127,273.92 |
| OPERATING INCOME | 0.00 | <i>All expenses for this department are paid by Parking Fees</i> | (61,324.40) | (45,926.24) | 0.00 | 21,120.87 | 78,959.44 | 159,142.12 | 99,396.94 |

PROPOSED BUDGET

**Jekyll Island Authority -Park Services
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|--|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 768,756.15 | Amount allocated from Parking fees to pay for Park Services expenses | 665,059.63 | 630,085.34 | 675,805.12 | 554,773.36 | 0.00 | 0.00 | 0.00 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 768,756.15 | | 665,059.63 | 630,085.34 | 675,805.12 | 554,773.36 | 0.00 | 0.00 | 0.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 665,971.05 | 12 FT staff; includes benefits for FT staff | 548,823.22 | 490,731.30 | 545,980.37 | 371,032.68 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 20,483.28 | Gas for vehicles & equipment \$10K; vehicle repairs \$10K | 18,089.48 | 19,931.41 | 19,065.12 | 18,317.89 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 54,881.07 | Bathroom supplies for public areas \$46.6K; uniforms \$5K; Furniture for new office \$2K | 47,755.97 | 42,949.13 | 89,675.00 | 54,503.47 | 0.00 | 0.00 | 0.00 |
| REPAIRS & MAINTENANCE | 1,200.00 | General equipment repairs and maintenance | 932.84 | 1,295.75 | 0.00 | 1,671.81 | 0.00 | 0.00 | 0.00 |
| UTILITIES | 1,165.20 | Cell phones for Managers | 829.85 | 770.67 | 604.02 | 242.92 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 20,476.32 | Worker's comp \$15K; liability insurance \$5K; vehicle insurance \$64 | 18,367.36 | 19,013.10 | 18,430.61 | 19,722.08 | 0.00 | 0.00 | 0.00 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 2,529.23 | Cushman Lease - Starts August 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 2,050.00 | Vacuum cleaners, blowers | 1,339.99 | 2,797.93 | 2,050.00 | 2,607.94 | 0.00 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 768,756.15 | | 636,138.71 | 577,489.29 | 675,805.12 | 468,098.79 | 0.00 | 0.00 | 0.00 |
| OPERATING INCOME | 0.00 | <i>All expenses for this department are paid by Parking fees.</i> | 28,920.92 | 52,596.05 | 0.00 | 86,674.57 | 0.00 | 0.00 | 0.00 |

PROPOSED BUDGET

Jekyll Island Authority -Landscaping FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|-------------------|------------------|-------------------|--------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 2,032,176.99 | Wright Tree Service lease \$3K; Plant sales \$39.5K; Allocation from parking fees \$2M | 2,063,631.07 | 1,865,750.63 | 2,088,515.82 | 1,671,451.57 | 1,374,741.43 | 1,582,356.64 | 1,448,283.36 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 2,032,176.99 | | 2,063,631.07 | 1,865,750.63 | 2,088,515.82 | 1,671,451.57 | 1,374,741.43 | 1,582,356.64 | 1,448,283.36 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,398,580.52 | 23 FT employees; cost allocations to Camp Jekyll \$21K; PT staffing \$65K | 1,184,625.04 | 1,074,337.11 | 1,447,115.05 | 947,726.71 | 957,821.75 | 895,035.00 | 1,011,283.96 |
| MOTOR VEHICLE | 39,767.14 | Gas & diesel for vehicles & equipment \$30K; vehicle repairs \$10K | 40,024.77 | 38,071.27 | 38,601.08 | 33,570.77 | 26,241.50 | 33,041.27 | 52,042.45 |
| SUPPLIES & MATERIALS | 286,372.05 | Plants/seeds \$103K; sand/soil \$55K; chemicals/fertilizer \$45K; irrigation supplies \$27K; landscape & greenhouse materials \$34K; uniforms \$11K; small tools \$10K; shop supplies | 303,542.96 | 305,123.86 | 296,523.72 | 246,177.73 | 178,567.65 | 141,826.28 | 181,320.40 |
| REPAIRS & MAINTENANCE | 48,302.50 | General bldg. R&M \$7.5K; remodel greenhouse #5 \$18.5K; General equipment R&M \$15K | 46,132.35 | 53,641.84 | 35,694.00 | 31,744.82 | 18,817.57 | 17,801.71 | 17,628.55 |
| UTILITIES | 113,671.32 | Electricity \$60K; Propane \$4K; Water/sewer \$38K; trash fees \$11K; telephone \$1K | 110,656.67 | 109,880.47 | 107,487.38 | 100,953.16 | 97,032.42 | 105,833.21 | 138,583.48 |
| INSURANCE | 42,832.34 | Worker's comp \$30K; liability insurance \$10K; fire fee \$3K; vehicle insurance; property insurance | 40,179.18 | 39,839.97 | 40,201.39 | 37,809.91 | 33,527.46 | 38,911.92 | 45,902.42 |
| ADVERTISING & PROMOTION | 1,000.00 | Advertisements for plant sales | 0.00 | 0.00 | 500.00 | 400.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 2,000.00 | ASLA conference | 2,405.72 | 2,506.00 | 2,000.00 | 100.28 | 0.00 | 1,701.60 | 1,560.08 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 480.00 | Conference registrations and association memberships | 0.00 | 0.00 | 2,360.00 | 1,315.00 | 920.00 | 514.50 | 680.00 |
| CONTRACTS | 35,500.00 | Coastal Greenery palm tree pruning | 39,424.00 | 26,360.00 | 51,700.00 | 16,800.00 | 8,870.00 | 12,640.00 | 19,725.00 |
| BUILDING & EQUIPMENT RENTAL | 47,390.12 | Hydraulic lift for trimming palm trees \$4K; mowing equipment lease and tractor lease \$42K | 23,535.77 | 20,163.47 | 49,833.20 | 9,192.14 | 718.25 | 10,709.98 | 7,795.37 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 16,281.00 | Misc. small equipment, edgers, trimmers, blowers, chainsaws, etc. \$6.5K; Brush grapple, Auger Head, Mower \$10K | 7,708.16 | 10,050.75 | 16,500.00 | 26,930.39 | 3,312.61 | 2,991.46 | 9,533.53 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 2,032,176.99 | | 1,798,234.62 | 1,679,974.74 | 2,088,515.82 | 1,452,720.91 | 1,325,849.21 | 1,261,006.93 | 1,486,055.24 |
| OPERATING INCOME | 0.00 | <i>All expenses for this department are paid by Parking fees, plant sales and lease income.</i> | 265,396.45 | 185,775.89 | 0.00 | 218,730.66 | 48,892.22 | 321,349.71 | (37,771.88) |

PROPOSED BUDGET

Jekyll Island Authority -Landscape Planning FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|--|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 493,070.89 | Tree Fund money to be applied against purchase of trees (\$20K); Parking fees allocated (\$473K) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 493,070.89 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 311,105.32 | 3 FT Staff; 1 College Intern; Temporary Staffing Labor | 91,942.39 | 87,854.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MOTOR VEHICLE | 4,830.00 | Fuel and Repairs for vehicles and small equipment | 248.36 | 248.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 115,310.00 | Oyster shell, bulk soil & potting soil \$26K; Reforestation \$20K, Indian Mound landscape \$20K; Goodyear landscape \$15K; Purchase of teak benches \$9K; landscape materials \$9K | 961.03 | 961.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| REPAIRS & MAINTENANCE | 130.00 | Fire extinguisher maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UTILITIES | 582.60 | Telephone expense | 222.20 | 222.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INSURANCE | 5,102.97 | Liability insurance (\$1.2K); Workmen's Comp Insurance (\$3.9K) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 2,000.00 | ASLA Conference in Minneapolis - Cliff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 1,610.00 | ASLA Conference & Membership; ISA Membership; etc. | 1,345.00 | 1,345.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 43,300.00 | Tree Maintenance and Stump Grinding (\$24K); Removal of large oak at 9 Hayes (\$16K); Soil treatment of signature oaks (\$3.3K) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 4,000.00 | Miscellaneous equipment for special projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 5,100.00 | Chainsaw; Blower; Saws all with batteries; Heavy duty shelves to store equipment; Tool boxes for truck; Emergency saw. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 493,070.89 | | 94,718.98 | 90,631.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING INCOME | 0.00 | <i>Expenses for this department are paid by Parking fees and reimbursement from Tree Fund</i> | (94,718.98) | (90,631.30) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

PROPOSED BUDGET

**Jekyll Island Authority - Facility Maintenance
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-----------------------|--|---------------------|----------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 0.00 | | 1,584.78 | 5,208.14 | 0.00 | 4,147.29 | 1,565.00 | 0.00 | 787.25 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 0.00 | | 1,584.78 | 5,208.14 | 0.00 | 4,147.29 | 1,565.00 | 0.00 | 787.25 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,054,920.84 | 10 FT employees; requesting 2 new positions | 879,416.19 | 807,612.73 | 906,723.60 | 726,208.50 | 601,195.55 | 652,831.87 | 714,356.05 |
| MOTOR VEHICLE | 18,224.87 | Fuel for vehicles & equipment \$11K; vehicle R&M \$6K | 16,767.73 | 18,224.87 | 12,500.09 | 16,617.92 | 12,371.37 | 10,430.37 | 15,263.75 |
| SUPPLIES & MATERIALS | 15,320.01 | Uniforms \$3K; replacement hand tools \$9K; office supplies \$1K, shop supplies, first aid supplies, bathroom & cleaning supplies | 12,807.65 | 16,443.95 | 8,342.81 | 14,773.48 | 9,627.36 | 10,005.59 | 7,958.90 |
| REPAIRS & MAINTENANCE | 46,342.50 | General building R&M \$18K; Beach access repair \$10K; parking lot paint \$10K; Wharf repair \$3K; Equipment R&M \$2K; Maintenance agreements \$2K | 27,534.47 | 26,443.80 | 48,082.50 | 61,239.25 | 42,291.87 | 27,442.94 | 50,116.64 |
| UTILITIES | 26,230.81 | Electricity \$13K; water/sewer \$4K ; trash fees \$5K; telephone \$5K | 24,632.73 | 24,918.18 | 24,439.72 | 24,914.74 | 23,828.65 | 23,836.54 | 24,246.39 |
| INSURANCE | 35,142.28 | Worker's comp \$15K; liability insurance \$5K; vehicle insurance \$96; property insurance \$3K; fire fee \$12K | 26,578.68 | 27,279.38 | 26,612.42 | 28,014.80 | 25,566.57 | 27,481.76 | 30,487.57 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 100.00 | Travel to pick up pumps | 148.63 | 216.45 | 100.00 | 117.82 | 200.68 | 1,471.95 | 66.49 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 4,315.50 | Work order software subscription See-Click-Fix | 3,102.50 | 6,774.02 | 1,510.00 | 5,181.52 | 0.00 | 4,017.32 | 4.50 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 | 50.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 825.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.66 |
| EQUIPMENT PURCHASES <\$5K | 5,700.00 | Ladders, batteries and tool replacements | 5,145.31 | 7,064.28 | 4,800.00 | 2,043.23 | 5,110.23 | 5,530.34 | 21,388.21 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 1,206,296.81 | | 996,133.89 | 934,977.66 | 1,033,111.14 | 879,111.26 | 720,442.28 | 763,048.68 | 864,776.16 |
| OPERATING INCOME | (1,206,296.81) | | (994,549.11) | (929,769.52) | (1,033,111.14) | (874,963.97) | (718,877.28) | (763,048.68) | (863,988.91) |

PROPOSED BUDGET

Jekyll Island Authority -Vehicle & Equipment Maintenance FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 1,500.00 | Sale of scrap metal and equipment | 2,534.14 | 10,132.42 | 1,000.00 | 10,024.28 | 3,816.70 | 10,293.77 | 287.00 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 1,500.00 | | 2,534.14 | 10,132.42 | 1,000.00 | 10,024.28 | 3,816.70 | 10,293.77 | 287.00 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 508,086.71 | 7 FT employees; includes increases for possible certifications \$4.7K | 454,797.17 | 442,596.61 | 435,540.26 | 392,232.17 | 360,156.57 | 397,322.89 | 368,584.36 |
| MOTOR VEHICLE | 24,400.00 | Fuel and R&M for general fleet vehicles \$2K; General fleet repairs and inventory adjustments and pump for the wrecker \$22K | 14,211.61 | 6,136.17 | 18,000.00 | 2,352.73 | 6,926.70 | 6,732.12 | (22,300.23) |
| SUPPLIES & MATERIALS | 18,353.69 | Shop supplies (lubricants ,fittings, oil) \$10K; Uniforms \$4K; small tools \$4K | 13,626.20 | 15,724.22 | 17,250.00 | 14,997.73 | 14,039.66 | 13,310.83 | 21,838.26 |
| REPAIRS & MAINTENANCE | 37,816.08 | General building & equipment R&M \$15K; fuel tank inspection \$11K; garage management system \$8K; vehicle diagnostic service \$2K | 30,903.01 | 27,543.18 | 33,741.08 | 29,138.75 | 31,414.43 | 28,653.00 | 23,014.31 |
| UTILITIES | 17,046.21 | Electricity \$4K; water/sewer \$6K; trash fees \$5K; telephone \$1K; | 15,836.62 | 15,441.76 | 16,301.16 | 15,519.73 | 14,046.47 | 14,505.19 | 15,597.78 |
| INSURANCE | 13,487.49 | Worker's comp \$8K; liability insurance \$2K; property insurance \$634; fire fee \$3K; vehicle insurance | 12,772.83 | 13,235.90 | 12,883.08 | 13,809.25 | 13,965.80 | 14,286.90 | 16,279.54 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 1,400.00 | Travel for staff training and pickup or delivery of vehicles and equipment | 1,113.62 | 1,265.11 | 1,400.00 | 1,138.21 | 30.62 | 1,406.66 | 358.16 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 1,772.00 | Tag registration for vehicles; highway impact fees \$1.7K | 3,047.10 | 1,495.10 | 1,772.00 | 208.00 | 1,246.50 | 1,286.00 | 5,277.19 |
| CONTRACTS | 0.00 | | 36.00 | 36.00 | 0.00 | 0.00 | 240.50 | 3,040.25 | 500.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 232.25 | 232.25 | 0.00 | 933.10 | 880.85 | 0.00 | 163.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 237.32 |
| PRINTING & PUBLICATIONS | 62.32 | Manuals & publications | 37.32 | 0.00 | 62.32 | 0.00 | 0.00 | 22.99 | 1,619.56 |
| EQUIPMENT PURCHASES <\$5K | 1,800.00 | Battery operated tool upgrades; tool set for service truck | 3,092.41 | 9,671.40 | 3,600.00 | 8,661.31 | 827.35 | 5,329.09 | 8,345.79 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 624,224.50 | | 549,706.14 | 533,377.70 | 540,549.90 | 478,990.98 | 443,775.45 | 485,895.92 | 439,515.04 |
| OPERATING INCOME | (622,724.50) | | (547,172.00) | (523,245.28) | (539,549.90) | (468,966.70) | (439,958.75) | (475,602.15) | (439,228.04) |

PROPOSED BUDGET

Jekyll Island Authority -Water/Wastewater FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 1,782,528.70 | 7% increase in sewer fees (starting 1/1/24); water \$652K, sewer \$812K; water test fees \$1K, JIA water/sewer usage \$314K | 1,728,580.11 | 1,815,518.75 | 1,655,808.30 | 1,796,033.19 | 1,813,166.43 | 1,678,116.59 | 1,335,751.14 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 1,782,528.70 | | 1,728,580.11 | 1,815,518.75 | 1,655,808.30 | 1,796,033.19 | 1,813,166.43 | 1,678,116.59 | 1,335,751.14 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 875,484.17 | 10 FT employees | 836,030.60 | 729,351.96 | 883,789.17 | 618,829.44 | 590,192.45 | 521,910.46 | 487,047.64 |
| MOTOR VEHICLE | 25,491.80 | Fuel for vehicles, generator & equipment \$17K; Vehicle R&M \$8K | 23,779.39 | 23,166.72 | 18,191.99 | 19,090.82 | 16,520.54 | 32,598.97 | 13,687.46 |
| SUPPLIES & MATERIALS | 106,094.96 | Shop supplies \$40K; Chemicals \$29K; lab supplies \$24K; uniforms \$4.5K; office supplies, etc. | 79,096.89 | 98,841.48 | 97,094.65 | 115,786.07 | 76,223.24 | 74,915.50 | 56,465.96 |
| REPAIRS & MAINTENANCE | 309,282.31 | Building R&M \$11K; equipment R&M for motors, control systems, etc. \$49K; service contracts \$248K (includes water tank maint \$203K, required EPD testing, fuel tank testing, etc.); Roads & Grounds R&M \$1.2K | 289,677.65 | 365,102.75 | 314,685.27 | 372,717.45 | 339,629.18 | 305,349.47 | 166,029.05 |
| UTILITIES | 136,023.63 | Electricity \$96K; Water/sewer \$29K; fuel \$5K; telephone \$4K; trash fees \$2K | 124,522.77 | 138,680.15 | 119,067.88 | 134,315.70 | 115,512.54 | 110,545.58 | 144,041.98 |
| INSURANCE | 161,847.30 | Worker's comp \$13K; liability insurance \$4K; property insurance \$23K; fire fee \$121K; vehicle insurance \$907 | 74,044.36 | 80,707.85 | 80,001.28 | 81,483.58 | 75,447.07 | 75,431.83 | 74,231.24 |
| ADVERTISING & PROMOTION | 0.00 | | 104.00 | 104.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 |
| TRAVEL | 3,100.00 | On call mileage; travel for lab school and conference | 1,008.25 | 771.00 | 3,100.00 | 1,498.59 | 2,301.70 | 2,242.10 | 1,521.16 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 6,876.86 | Conferences, schools, memberships | 4,916.86 | 4,480.81 | 6,876.86 | 5,810.81 | 4,198.86 | 6,150.89 | 6,425.00 |
| CONTRACTS | 73,800.00 | Water master plan \$25K; Lead and copper study \$12.5K; USGS Salt water infiltration study \$7.7K; water & wastewater rate study \$25K | 71,143.43 | 27,411.40 | 76,200.00 | 15,183.39 | 12,555.24 | 6,190.01 | 10,731.16 |
| BUILDING & EQUIPMENT RENTAL | 5,464.45 | Copier rental and copy fees | 2,500.29 | 4,296.78 | 1,898.88 | 4,036.17 | 2,218.76 | 1,414.84 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 198.94 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 3,700.00 | (2) battery operated transfer pumps; Electric mud hog to replace current unit (\$3K) | 5,990.49 | 632.10 | 5,850.00 | 2,685.27 | 8,167.97 | 6,950.06 | 23,684.16 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 1,707,165.48 | | 1,512,814.98 | 1,473,547.00 | 1,606,755.98 | 1,371,437.29 | 1,242,967.55 | 1,143,898.65 | 983,914.81 |
| OPERATING INCOME | 75,363.22 | Amount set aside for Water/Wastewater reserve funds to be used for future facility & equipment upgrades | 215,765.13 | 341,971.75 | 49,052.32 | 424,595.90 | 570,198.88 | 534,217.94 | 351,836.33 |

PROPOSED BUDGET

Jekyll Island Authority -Sanitation FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|---|---------------------|----------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 721,605.45 | Residential and commercial trash fees \$349K (\$1.60 rate increase in curbside service and \$5.53 rate increase in backdoor service); JIA trash fees \$212K; Allocation from parking fee \$160K | 599,196.69 | 611,776.53 | 596,055.87 | 618,252.42 | 570,704.92 | 562,196.28 | 543,115.51 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET REVENUE | 721,605.45 | | 599,196.69 | 611,776.53 | 596,055.87 | 618,252.42 | 570,704.92 | 562,196.28 | 543,115.51 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 279,932.91 | 3 FT staff; includes benefits | 273,011.24 | 282,735.63 | 263,117.50 | 254,423.36 | 221,162.89 | 211,933.91 | 196,258.47 |
| MOTOR VEHICLE | 18,093.93 | Fuel for vehicles and equipment \$7K; Routine vehicle maintenance and repairs \$11K (includes garbage truck repair) | 17,697.54 | 16,381.13 | 15,000.00 | 19,761.98 | 12,075.72 | 30,560.58 | 31,702.28 |
| SUPPLIES & MATERIALS | 5,237.80 | Cleaning Supplies and small tools. 30 or 96 gallon recycle bins replacement (\$4.5K) | 4,961.00 | 165.50 | 5,548.80 | 651.48 | 674.80 | 958.80 | 1,761.67 |
| REPAIRS & MAINTENANCE | 1,000.00 | General equipment R&M | 600.00 | 2,296.73 | 1,000.00 | 2,296.73 | 661.01 | 221.49 | 613.87 |
| UTILITIES | 311.42 | Water/sewer 7% increase in sewer base fees; no increase in water base or usage fees | 1,391.54 | 311.42 | 2,455.00 | 298.92 | 1,749.98 | 268.26 | 291.42 |
| INSURANCE | 5,401.17 | Worker's comp \$4K; liability insurance \$1K; vehicle insurance \$298 | 5,166.75 | 5,421.02 | 5,218.04 | 5,726.56 | 4,902.43 | 5,101.16 | 5,957.38 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 103.00 | 0.00 | 0.00 | 0.00 |
| CONTRACTS | 395,587.05 | Waste Management, hauling/dumping fees (6.4% increase in Waste Management fees); Includes \$40K for grinding fees | 405,021.40 | 410,200.93 | 358,925.00 | 355,056.56 | 287,610.16 | 248,486.68 | 381,671.16 |
| BUILDING & EQUIPMENT RENTAL | 16,041.17 | Roll-off rental, screen rental for grinding project | 12,086.17 | 16,358.09 | 10,000.00 | 17,781.50 | 4,690.00 | 90,824.40 | 8,684.98 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 721,605.45 | | 719,935.64 | 733,870.45 | 661,264.34 | 656,100.09 | 533,526.99 | 588,355.28 | 626,941.23 |
| OPERATING INCOME | 0.00 | <i>Includes allocation of \$160K from Parking fees to cover cost of landfill grinding and trash pickup in public areas</i> | (120,738.95) | (122,093.92) | (65,208.47) | (37,847.67) | 37,177.93 | (26,159.00) | (83,825.72) |

PROPOSED BUDGET

Jekyll Island Authority -McCormick's Grill
FY2024 Budget

Location Leased out since FY2021

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|------------------|----------|---------------------|----------------------|------------------|------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 223,281.83 | 404,710.49 | 475,951.48 |
| COST OF GOODS SOLD | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 122,162.57 | 174,351.33 | 197,724.97 |
| NET REVENUE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 101,119.26 | 230,359.16 | 278,226.51 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 128,664.44 | 232,719.35 | 251,109.19 |
| MOTOR VEHICLE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPLIES & MATERIALS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 24,303.36 | 30,862.32 | 39,558.70 |
| REPAIRS & MAINTENANCE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 17,272.75 | 19,762.81 | 17,674.32 |
| UTILITIES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 31,188.10 | 37,164.50 | 41,559.74 |
| INSURANCE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 4,626.59 | 4,793.52 | 5,682.38 |
| ADVERTISING & PROMOTION | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 149.02 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 899.55 | 2,545.40 | 2,400.00 |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 830.00 | 215.95 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,514.36 | 5,274.30 | 9,094.94 |
| CREDIT CARD FEES & BANK FEES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 6,831.15 | 8,100.06 | 4,873.14 |
| PRINTING & PUBLICATIONS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 319.88 | 1,270.66 |
| EQUIPMENT PURCHASES <\$5K | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,094.06 | 1,181.31 | 3,454.24 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 217,384.36 | 342,939.40 | 379,826.33 |
| OPERATING INCOME | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | (116,265.10) | (112,580.24) | (101,599.82) |

PROPOSED BUDGET

Jekyll Island Authority - Convention Center FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-------------------|---|---------------------|----------------------|-------------------|---------------------|---------------------|------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 5,234,538.00 | Based on actual bookings plus estimated pickup business of \$666K; Sales are now exceeding Pre-COVID levels. | 5,735,835.52 | 5,914,374.41 | 4,869,610.00 | 4,604,916.20 | 1,622,624.73 | 2,947,038.51 | 4,510,465.79 |
| COST OF GOODS SOLD | 551,700.29 | Cost of food and alcohol sold | 489,447.03 | 457,094.97 | 598,178.79 | 376,293.80 | 150,359.46 | 237,706.11 | 386,583.61 |
| NET REVENUE | 4,682,837.71 | | 5,246,388.49 | 5,457,279.44 | 4,271,431.21 | 4,228,622.40 | 1,472,265.27 | 2,709,332.40 | 4,123,882.18 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 182,925.00 | Temp staffing service labor and contract security services - wages higher; higher event volume | 190,929.85 | 192,762.36 | 163,015.00 | 140,258.92 | 53,979.67 | 78,991.62 | 163,696.88 |
| MOTOR VEHICLE | 220.00 | Gas for pressure washer and diesel for generator - no vehicle | 15.00 | 0.00 | 230.00 | 0.00 | 337.08 | 141.31 | 692.52 |
| SUPPLIES & MATERIALS | 148,885.00 | Food service supplies \$80K; linens \$25K; bathroom/cleaning supplies \$26K; uniforms \$6.5K; decorations \$7.5K; office supplies, flags, postage, small tools | 133,058.73 | 163,790.54 | 117,554.00 | 161,272.20 | 44,388.72 | 58,562.04 | 100,516.29 |
| REPAIRS & MAINTENANCE | 526,393.79 | Bldg. wash/paint \$245K; Bldg. supplies \$29.5K; Bldg. improvements \$40K; Door maintenance \$7K; Other general R&M \$49K; General equipment R&M \$81K; Service Contracts \$84K | 370,217.51 | 324,026.00 | 320,629.96 | 207,996.08 | 108,583.54 | 136,903.03 | 143,465.83 |
| UTILITIES | 406,526.50 | Electricity \$329K; fuel \$17K; water/sewer \$7.5K; trash \$30K; internet \$16K; telephone \$6.7K | 403,858.24 | 384,087.62 | 335,129.20 | 336,311.83 | 224,828.85 | 320,812.33 | 321,933.71 |
| INSURANCE | 269,172.33 | General liability insurance \$67K; fire fee \$172K; property insurance \$30.6K | 233,172.45 | 232,275.61 | 191,606.41 | 181,994.87 | 185,224.93 | 194,317.45 | 187,059.10 |
| ADVERTISING & PROMOTION | 0.00 | Help wanted ads | 4,230.00 | 4,230.00 | 0.00 | 0.00 | 0.00 | 59.29 | 0.00 |
| TRAVEL | 0.00 | SMG travel is included in contract expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 39,588.00 | Software licensing; health inspections; alcohol license; organizational memberships; includes Event booking software, training & migration \$18K | 15,545.99 | 15,545.99 | 17,104.00 | 18,514.35 | 11,258.40 | 15,273.45 | 14,253.77 |
| CONTRACTS | 2,241,231.86 | Contract fee \$136K; SMG staff and benefits \$1.9M; incentive \$133K; Payroll processing \$37K | 2,100,000.00 | 2,092,362.90 | 2,110,859.34 | 1,776,286.81 | 933,497.04 | 1,790,410.95 | 2,023,092.62 |
| BUILDING & EQUIPMENT RENTAL | 5,750.00 | Copier, chair cleaner, Ecolab (dishwasher) rental | 8,546.99 | 8,917.02 | 9,496.00 | 9,873.78 | 8,778.91 | 11,696.25 | 9,097.16 |
| CREDIT CARD FEES & BANK FEES | 8,000.00 | Credit card processing fees | 5,008.98 | 6,297.71 | 5,281.00 | 5,973.70 | 3,633.96 | 5,172.54 | 7,812.61 |
| PRINTING & PUBLICATIONS | 550.00 | Business cards, drink tickets, etc. | 1,121.05 | 1,101.05 | 60.00 | 26.00 | 813.01 | 12.48 | 281.29 |
| EQUIPMENT PURCHASES <\$5K | 13,000.00 | General small equipment replacement | 18,504.22 | 22,446.65 | 11,100.00 | 14,773.23 | 744.62 | 1,452.79 | 1,588.35 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 3,842,242.48 | | 3,484,209.01 | 3,447,843.45 | 3,282,064.91 | 2,853,281.77 | 1,576,068.73 | 2,613,805.53 | 2,973,490.13 |
| OPERATING INCOME | 840,595.23 | | 1,762,179.48 | 2,009,435.99 | 989,366.30 | 1,375,340.63 | (103,803.46) | 95,526.87 | 1,150,392.05 |

PROPOSED BUDGET

Jekyll Island Authority - Tennis FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 168,107.50 | Memberships \$37K; tennis fees \$14K; Concession Sales \$24K; lessons \$37K; tournaments \$55K; repair income; equipment rental | 157,757.33 | 153,793.58 | 150,858.85 | 142,873.17 | 154,180.32 | 110,120.69 | 124,768.30 |
| COST OF GOODS SOLD | 14,379.79 | Cost of goods sold in tennis shop, estimated at 60% of sales based on history | 13,026.07 | 13,026.07 | 8,496.22 | 9,000.79 | 7,132.74 | 5,696.16 | 9,273.06 |
| NET REVENUE | 153,727.71 | | 144,731.26 | 140,767.51 | 142,362.63 | 133,872.38 | 147,047.58 | 104,424.53 | 115,495.24 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 69,449.76 | Part time shop staff and court maintenance staff; Allocation from Admin for cost of Sr. Director of Amenities | 71,646.71 | 78,450.30 | 57,478.93 | 65,688.00 | 41,184.46 | 38,634.73 | 41,921.29 |
| MOTOR VEHICLE | 600.00 | Fuel for court equipment | 560.66 | 168.07 | 900.00 | 668.64 | 818.25 | 307.98 | 179.47 |
| SUPPLIES & MATERIALS | 43,538.27 | Tournament expenses \$39K (referees, shirts, trophies, etc.); Court materials \$2.5K; irrigation supplies, office supplies, nets, balls, postage | 35,536.40 | 53,452.51 | 27,255.09 | 36,390.43 | 37,868.83 | 24,637.12 | 18,410.05 |
| REPAIRS & MAINTENANCE | 12,258.50 | Building R&M \$9.8K; Service contracts \$2K (pest control; fire extinguisher service; camera inspection and service); Equipment R&M \$500 | 5,283.50 | 2,260.26 | 22,258.50 | 1,143.41 | 2,511.66 | 2,525.95 | 8,347.78 |
| UTILITIES | 23,989.99 | Electricity \$4K; water/sewer \$11K; trash fees \$4K; cable/internet \$3K; telephone \$2K | 23,594.16 | 22,655.02 | 25,368.99 | 24,449.05 | 22,473.11 | 27,634.87 | 26,401.28 |
| INSURANCE | 2,105.47 | Property insurance \$318; fire fees \$1.8K | 1,562.97 | 1,565.19 | 1,562.87 | 1,567.33 | 1,553.65 | 1,553.77 | 1,459.32 |
| ADVERTISING & PROMOTION | 5,000.00 | Marketing expense | 3,000.00 | 0.00 | 9,000.00 | 0.00 | 6,000.00 | 12,184.14 | 3,814.00 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 621.00 | Tournament sanction fees | 99.00 | 0.00 | 621.00 | 0.00 | 107.89 | 99.00 | 0.00 |
| CONTRACTS | 93,968.98 | Tennis pro \$45K; Active network fees \$2.4 K; Tournament Director \$17K; Lessons paid to Tennis Pros \$30K. | 80,538.43 | 82,865.17 | 77,369.14 | 74,615.75 | 103,018.87 | 70,389.01 | 77,247.62 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 472.23 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 3,152.02 | Credit card processing fees; estimated at 75% of sales at 2.5% rate | 2,518.01 | 2,107.58 | 2,828.60 | 2,059.74 | 2,000.95 | 1,656.41 | 1,793.78 |
| PRINTING & PUBLICATIONS | 0.00 | | 100.19 | 100.19 | 0.00 | 0.00 | 0.00 | 0.00 | 12.66 |
| EQUIPMENT PURCHASES <\$5K | 500.00 | Miscellaneous small equipment replacements | 0.00 | 0.00 | 500.00 | 0.00 | 1,176.83 | 0.00 | 199.89 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 255,183.99 | | 224,440.03 | 243,624.29 | 225,143.12 | 206,582.35 | 219,186.73 | 179,622.98 | 179,787.14 |
| OPERATING INCOME | (101,456.28) | | (79,708.77) | (102,856.78) | (82,780.49) | (72,709.97) | (72,139.15) | (75,198.45) | (64,291.90) |

PROPOSED BUDGET

**Jekyll Island Authority - Mini-Golf, Bikes & Playground
FY2024 Budget**

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-------------------|--|---------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 506,448.90 | Concession sales \$36K; bicycle rentals \$149K; Mini-golf admission fees \$322K; Proposed 12% price increase for mini-golf in FY24 | 471,935.87 | 471,854.58 | 415,158.63 | 514,296.22 | 489,600.07 | 285,634.60 | 375,624.04 |
| COST OF GOODS SOLD | 16,744.00 | Cost of concessions sold | 14,063.74 | 15,181.63 | 13,872.97 | 15,207.66 | 10,690.96 | 11,224.45 | 12,948.00 |
| NET REVENUE | 489,704.90 | | 457,872.13 | 456,672.95 | 401,285.66 | 499,088.56 | 478,909.11 | 274,410.15 | 362,676.04 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 120,443.54 | Managed by Golf Dept; allocation of 20% of Golf Pro's salary and 5% of Director of Amenities salary; Guest service staff is all PT \$98.5K | 109,701.77 | 106,434.69 | 105,259.28 | 94,094.44 | 72,118.81 | 65,897.41 | 80,231.71 |
| MOTOR VEHICLE | 470.00 | Gas and general repairs and maintenance for truck at bike barn | 236.84 | 385.05 | 0.00 | 207.05 | 122.72 | 10.49 | 274.35 |
| SUPPLIES & MATERIALS | 6,666.06 | Putters, balls, helmets, bells for bikes; uniforms; small tools | 6,101.14 | 4,847.65 | 6,656.32 | 4,324.49 | 4,695.62 | 7,220.00 | 10,366.89 |
| REPAIRS & MAINTENANCE | 12,450.50 | General maintenance \$5K; mulch for playground \$5K; Bicycle repairs \$1K; service contracts \$1.4K (pest control, camera inspections) | 6,916.11 | 55,912.75 | 16,685.50 | 61,564.54 | 4,144.80 | 3,987.31 | 8,839.97 |
| UTILITIES | 7,745.93 | Electricity \$2K; water/sewer \$347; trash \$3.5K; internet \$1.3K; telephone \$580 | 8,286.06 | 7,554.73 | 8,783.74 | 7,720.79 | 9,231.37 | 8,720.25 | 9,434.02 |
| INSURANCE | 750.39 | Fire fees \$626; property insurance \$124 | 922.24 | 931.56 | 914.60 | 933.24 | 909.20 | 909.28 | 854.00 |
| ADVERTISING & PROMOTION | 6,000.00 | Advertising and social media expenses | 5,000.00 | 0.00 | 6,000.00 | 1,250.00 | 0.00 | 128.07 | 2,893.01 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 250.00 | Bicycle license | 250.00 | 250.00 | 0.00 | 0.00 | 250.00 | 250.00 | (250.00) |
| CONTRACTS | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BUILDING & EQUIPMENT RENTAL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CREDIT CARD FEES & BANK FEES | 9,495.92 | Credit card processing fees; based on 75% of revenues at 2.5% rate | 10,872.90 | 12,820.23 | 7,784.22 | 13,230.90 | 10,376.15 | 6,374.09 | 7,693.40 |
| PRINTING & PUBLICATIONS | 1,210.83 | Bike forms, score cards | 59.00 | 1,210.83 | 715.31 | 1,541.94 | 1,037.42 | 656.31 | 2,853.98 |
| EQUIPMENT PURCHASES <\$5K | 11,000.00 | Adult bikes & kids bikes | 10,000.00 | 12,385.00 | 10,000.00 | 12,385.00 | 11,579.89 | (689.30) | 13,991.89 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 176,483.17 | | 158,346.06 | 202,732.49 | 162,798.97 | 197,252.39 | 114,465.98 | 93,463.91 | 137,183.22 |
| OPERATING INCOME | 313,221.73 | | 299,526.07 | 253,940.46 | 238,486.69 | 301,836.17 | 364,443.13 | 180,946.24 | 225,492.82 |

PROPOSED BUDGET

Jekyll Island Authority - Summer Waves FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 3,526,075.20 | Admission fees \$2.5M; Annual passes \$233K; Concession sales \$197K; cabana rentals \$220K (added 2 in FY24); locker rental \$113.5K; group sales \$140.5K; Lease revenue \$93K | 3,395,025.35 | 3,554,626.87 | 2,969,286.33 | 2,962,144.34 | 2,254,496.55 | 1,627,568.49 | 2,666,042.20 |
| COST OF GOODS SOLD | 96,747.85 | Cost of merchandise sold budgeted at 49% of Concession Sales based on history | 92,963.17 | 109,486.81 | 73,772.31 | 91,780.12 | 69,576.99 | 54,621.00 | 49,481.61 |
| NET REVENUE | 3,429,327.35 | | 3,302,062.18 | 3,445,140.06 | 2,895,514.02 | 2,870,364.22 | 2,184,919.56 | 1,572,947.49 | 2,616,560.59 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 1,005,675.81 | 3 FT staff; requesting 1 FT Aquatics Manager; Seasonal staff \$602K; bonus program for seasonal staff \$18.5K; GSP (security) and temp service labor \$18K | 749,387.96 | 630,953.79 | 823,786.74 | 537,123.56 | 477,417.10 | 432,034.06 | 525,125.69 |
| MOTOR VEHICLE | 955.00 | Fuel for pumps and equipment | 1,074.68 | 891.28 | 911.41 | 735.58 | 767.23 | 1,285.31 | 453.67 |
| SUPPLIES & MATERIALS | 256,000.00 | Chemicals for pools \$96K; bathroom/cleaning supplies \$11K; waterpark supplies (life jackets, tubes, rescue tubes) \$46K; uniforms \$16K; Replacement park table and chairs \$55K; office supplies; tools, etc. | 224,667.52 | 246,337.15 | 192,565.00 | 184,699.72 | 130,794.05 | 118,952.77 | 123,834.41 |
| REPAIRS & MAINTENANCE | 342,686.41 | General park/slide maint \$132K; sandblast Nature's tower \$30K; Paint park buildings \$30K; Roof on Natures tower \$20K; Rec-dec \$10K; Equipment R&M \$60K; concrete & lighting repair \$38K | 381,828.82 | 344,728.14 | 378,120.54 | 366,347.28 | 128,313.80 | 250,310.47 | 319,700.33 |
| UTILITIES | 253,867.47 | Electricity \$204K; water/sewer \$39K; internet \$7.3K; telephone \$3K | 245,808.83 | 264,295.84 | 232,441.88 | 240,419.31 | 235,727.87 | 223,803.69 | 231,470.76 |
| INSURANCE | 26,864.49 | Worker's comp \$5K; liability insurance \$1.7K; property insurance \$3K; fire fee \$16.9K | 10,827.19 | 11,020.06 | 10,835.71 | 11,221.44 | 10,511.23 | 10,585.56 | 11,122.36 |
| ADVERTISING & PROMOTION | 100,000.00 | Summer Waves specific advertising | 102,612.80 | 70,226.79 | 100,000.00 | 69,607.53 | 53,475.00 | 58,526.32 | 100,901.95 |
| TRAVEL | 4,000.00 | IAAPA Show in Orlando; World Water Park Show | 0.00 | (571.54) | 2,000.00 | 237.72 | 0.00 | 4,632.61 | 681.44 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 4,066.24 | Health & ride inspections; Splash Radio; ASCAP fees; BMI fees; Lifeguard trainer certification | 3,546.24 | 2,689.99 | 3,166.24 | 2,189.99 | 1,070.00 | 4,059.43 | 2,028.00 |
| CONTRACTS | 117,508.00 | General Manager contract & incentive; Trash compactor svc \$11K | 115,984.46 | 117,967.45 | 118,387.04 | 110,001.01 | 102,654.54 | 88,892.64 | 91,284.25 |
| BUILDING & EQUIPMENT RENTAL | 27,475.00 | Copier \$3K; CO2 tank rental \$1.2K; chemical tank rentals; heavy equipment for repairs; trash compactor rental \$3.3K | 22,815.09 | 27,840.75 | 19,275.88 | 54,066.34 | 30,126.88 | 25,270.21 | 5,573.95 |
| CREDIT CARD FEES & BANK FEES | 37,346.63 | Credit card processing fees; Based on 45% of sales (excluding lease fees & uniforms) at 2.5% rate | 36,383.89 | 24,564.38 | 34,060.75 | 17,388.49 | 9,681.95 | 22,850.97 | 28,435.90 |
| PRINTING & PUBLICATIONS | 4,807.68 | Tickets; handouts; new signs | 7,584.00 | 4,807.68 | 8,000.00 | 4,765.68 | 8,862.46 | 5,539.78 | 3,614.06 |
| EQUIPMENT PURCHASES <\$5K | 4,900.00 | Chlorine pump \$3.2K; Card printer for membership cards \$1.7K | 14,985.15 | 14,534.40 | 9,900.00 | 4,482.72 | 9,092.98 | 5,251.81 | 22,230.20 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 2,186,152.73 | | 1,917,506.63 | 1,760,286.16 | 1,933,451.19 | 1,603,286.37 | 1,198,495.09 | 1,251,995.63 | 1,466,456.97 |
| OPERATING INCOME | 1,243,174.62 | | 1,384,555.55 | 1,684,853.90 | 962,062.83 | 1,267,077.85 | 986,424.47 | 320,951.86 | 1,150,103.62 |

PROPOSED BUDGET

Jekyll Island Authority - Campground FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|---------------------|--|---------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 3,007,725.46 | Site rental \$2.6M; Concession sales \$199K; Propane sales \$22.8K; Bike Rentals \$15K; washing machines \$12K; camping fees (pet fee, late check out fees, etc.) \$180K; new section expected to open in January. | 2,676,352.13 | 2,786,900.06 | 2,294,937.00 | 2,399,520.23 | 2,202,598.66 | 1,707,327.35 | 1,611,348.01 |
| COST OF GOODS SOLD | 113,055.18 | Cost of merchandise and propane sold | 98,583.21 | 87,169.17 | 93,473.20 | 82,674.59 | 86,879.71 | 75,142.28 | 67,867.25 |
| NET REVENUE | 2,894,670.28 | | 2,577,768.92 | 2,699,730.89 | 2,201,463.80 | 2,316,845.64 | 2,115,718.95 | 1,632,185.07 | 1,543,480.76 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 407,490.77 | 4 FT employees; Requesting 1 additional grounds keeper for new campsites opening in January; PT guest services staff | 350,656.08 | 342,103.08 | 345,478.44 | 278,180.48 | 235,252.50 | 261,101.85 | 252,135.79 |
| MOTOR VEHICLE | 1,998.33 | Fuel and general R&M | 2,481.18 | 1,874.18 | 2,585.97 | 1,690.31 | 1,229.88 | 1,676.43 | 4,209.50 |
| SUPPLIES & MATERIALS | 29,366.34 | Bathroom/cleaning supplies \$12K; office supplies \$6K; shop supplies \$7K; uniforms \$3K; small tools, bird seed | 23,959.98 | 22,472.67 | 31,397.23 | 26,898.66 | 22,257.93 | 33,550.57 | 32,105.99 |
| REPAIRS & MAINTENANCE | 16,431.50 | General building R&M \$6K; Road repairs \$6K; general equipment R&M \$3K; maintenance contracts \$1.4K | 13,005.40 | 8,367.67 | 16,431.50 | 13,561.82 | 15,911.85 | 17,217.43 | 34,782.52 |
| UTILITIES | 269,303.30 | Electricity \$167K; water/sewer \$43K; internet & cable \$52K; telephone \$2.5K; propane \$4.7K. Expenses are expected to be higher due to adding 50 new campsites in January. | 247,349.47 | 248,904.88 | 258,972.95 | 262,837.44 | 265,485.75 | 242,151.47 | 230,966.80 |
| INSURANCE | 14,118.14 | Worker's comp \$6.4K; liability insurance \$2K; property insurance \$857; fire fee \$4.7K; vehicle ins \$32 | 8,118.54 | 8,365.66 | 8,151.21 | 8,645.47 | 7,713.43 | 7,812.64 | 7,149.41 |
| ADVERTISING & PROMOTION | 30,000.00 | Good Sam Publication advertising \$10K; Advertising for new sites \$20K | 9,768.00 | 9,817.76 | 10,000.00 | 9,482.32 | 9,103.25 | 86.17 | 153.19 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,425.10 | 1,091.93 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 535.00 | Health inspection fee | 970.00 | 535.00 | 535.00 | 535.00 | 535.00 | 1,500.00 | 1,620.00 |
| CONTRACTS | 33,376.08 | Tree trimming & stump grinding \$14K; trash compactor svc \$19K | 19,943.37 | 14,460.15 | 33,376.08 | 15,421.11 | 7,000.00 | 23,423.97 | 25,790.83 |
| BUILDING & EQUIPMENT RENTAL | 22,268.94 | Liberty roll off dumpster \$9.4K; Trash compactor rental \$6.6K; UTV rental \$3K | 5,599.29 | 2,989.72 | 17,376.92 | 5,772.49 | 9,169.85 | 8,598.93 | 3,851.01 |
| CREDIT CARD FEES & BANK FEES | 132,000.00 | Credit card processing fees | 124,955.04 | 124,649.51 | 41,882.60 | 55,378.64 | 40,193.92 | 30,658.34 | 33,562.94 |
| PRINTING & PUBLICATIONS | 700.00 | Miscellaneous printing | 352.65 | 52.65 | 1,200.00 | 337.13 | 3,209.64 | 10,482.67 | 12,638.23 |
| EQUIPMENT PURCHASES <\$5K | 1,000.00 | Fire rings | 4,477.16 | 4,959.16 | 1,000.00 | 1,993.13 | 519.79 | 6,782.44 | 16,176.08 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 958,588.40 | | 811,636.16 | 789,552.09 | 768,387.90 | 680,734.00 | 617,582.79 | 646,468.01 | 656,234.22 |
| OPERATING INCOME | 1,936,081.88 | | 1,766,132.76 | 1,910,178.80 | 1,433,075.90 | 1,636,111.64 | 1,498,136.16 | 985,717.06 | 887,246.54 |

PROPOSED BUDGET

Jekyll Island Authority - Golf FY2024 Budget

| | Budget FY2024 | Comments | Projected FY2023 | Rolling 12 months | Budget FY2023 | Actual FY2022 | Actual FY2021 | Actual FY2020 | Actual FY2019 |
|---|-----------------------|---|---------------------|----------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | |
| GROSS REVENUES | 2,557,116.99 | Memberships \$621K; greens fees \$663K; golf cart rentals \$434K; golf card sales \$76K; concession sales \$368K; tournament \$225K; Driving range \$64K; Lease income \$82K (Estimated 10% reduction in revenues due to the closure of 1 course in FY24) | 2,914,214.65 | 3,023,465.59 | 2,859,252.09 | 3,122,141.61 | 2,525,223.81 | 1,806,822.53 | 2,096,865.30 |
| COST OF GOODS SOLD | 220,927.84 | Cost of merchandise sold; estimated at 60% based on history | 236,101.33 | 231,518.25 | 217,574.77 | 251,028.34 | 237,282.81 | 137,490.41 | 179,812.98 |
| NET REVENUE | 2,336,189.15 | | 2,678,113.32 | 2,791,947.34 | 2,641,677.32 | 2,871,113.27 | 2,287,941.00 | 1,669,332.12 | 1,917,052.32 |
| EXPENSES | | | | | | | | | |
| PERSONNEL | 2,000,036.26 | Golf has 4 FT staff; GCM has 18 FT staff; temp service staffing \$27.6K | 1,688,188.73 | 1,509,712.34 | 1,796,520.34 | 1,428,312.31 | 1,262,803.09 | 1,253,458.20 | 1,338,481.89 |
| MOTOR VEHICLE | 65,657.11 | Gas and diesel for equipment and vehicles \$65K; general vehicle R&M \$300 | 55,718.22 | 65,115.32 | 48,717.74 | 55,315.09 | 30,046.30 | 34,158.76 | 43,979.42 |
| SUPPLIES & MATERIALS | 650,823.74 | Chemicals/fertilizers \$471K; irrigation supplies \$22K; uniforms \$6.7K; overseeding \$45K; sand/soil \$22.6K; golf course supplies \$24.8K; Special events supplies - Paulk Cup tournament \$29.4K | 664,147.64 | 614,245.00 | 659,527.33 | 522,702.66 | 437,190.01 | 444,410.87 | 549,471.48 |
| REPAIRS & MAINTENANCE | 107,134.20 | General R&M \$10.2K; cart path repairs & bench repair kits \$9K; General equipment R&M \$72K; Service contracts \$16K (A/C maint; pest control; Waste2Water; Trackman system) | 116,953.79 | 134,480.34 | 105,202.00 | 123,520.41 | 150,209.00 | 67,785.64 | 93,732.80 |
| UTILITIES | 113,427.23 | Electricity \$74K; water/sewer \$13K; trash fees \$17.5K; internet \$4K; telephone \$4.8K | 105,223.27 | 108,465.91 | 107,909.07 | 108,459.97 | 100,264.89 | 105,434.17 | 99,105.14 |
| INSURANCE | 76,804.81 | General liability insurance on carts and equipment \$10K; Liability insurance \$9K; Workers comp \$28K; fire fees \$23.5K; property insurance \$5.7K | 64,583.42 | 65,962.56 | 64,815.82 | 67,135.12 | 61,191.20 | 61,531.14 | 65,214.11 |
| ADVERTISING & PROMOTION | 10,444.28 | Golf-specific advertising and Facebook ads | 7,944.28 | 1,824.28 | 8,320.00 | 1,000.00 | 15,400.00 | 667.40 | 3,426.56 |
| TRAVEL | 5,000.00 | PGA show; National conference; chapter meetings, travel for training | 5,000.00 | 2,747.26 | 5,000.00 | 700.22 | 0.00 | 4,452.94 | 1,782.00 |
| LICENSES, REGISTRATIONS & SUBSCRIPTIONS | 8,092.00 | PGA dues; US Golf Assoc; Walter Travis Society; Audubon certification | 7,598.27 | 7,688.27 | 7,902.00 | 5,803.00 | 5,413.00 | 6,907.00 | 4,532.00 |
| CONTRACTS | 4,000.00 | Tree/stump work | 4,000.00 | 4,995.00 | 4,000.00 | 4,995.00 | 2,787.71 | 21,789.55 | 19,304.07 |
| BUILDING & EQUIPMENT RENTAL | 547,433.54 | Copier rental; golf cart lease with GPS feature \$278K; Golf cart utility vehicles, equipment leases, and rentals for path maintenance | 529,563.32 | 519,649.51 | 510,859.72 | 484,885.82 | 469,615.33 | 434,815.40 | 374,857.87 |
| CREDIT CARD FEES & BANK FEES | 47,233.44 | Credit card processing fees (75% of sales at 2.5% fee) | 66,057.57 | 74,329.27 | 52,737.70 | 64,987.22 | 46,071.70 | 32,722.03 | 42,018.58 |
| PRINTING & PUBLICATIONS | 2,120.00 | Printing tickets, registration, program course signs, golf tickets, etc. | 6,786.37 | 8,889.21 | 768.23 | 8,624.68 | 2,691.94 | 3,327.20 | 1,765.82 |
| EQUIPMENT PURCHASES <\$5K | 10,280.00 | General Small equipment replacement - Golf Course Maint \$5.6K; rental clubs \$5K | 30,078.52 | 25,652.76 | 23,280.00 | 6,597.26 | 7,134.73 | 7,253.51 | 8,690.97 |
| INTEREST EXPENSE | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 3,648,486.61 | | 3,351,843.40 | 3,143,757.03 | 3,395,559.95 | 2,883,038.76 | 2,590,818.90 | 2,478,713.81 | 2,646,362.71 |
| OPERATING INCOME | (1,312,297.46) | | (673,730.08) | (351,809.69) | (753,882.63) | (11,925.49) | (302,877.90) | (809,381.69) | (729,310.39) |



Jekyll Island Authority Hiring Incentive Plan

Effective: 7/1/2023

Purpose: The purpose of the Jekyll Island Authority’s hiring incentive pay is to induce the employment of a prospective employee with particularly desirable qualifications and/or for a position that is difficult to fill. Positions identified are critical positions that present recruiting challenges due to skill level, area of expertise and/or geographic location.

Hiring Incentive Plan Guidelines for FY24:

Positions: The following positions, if vacated, may include a hiring incentive to induce employment:

- Chief Accounting Officer
- Deputy Executive Director
- Director of Conservation
- Director of Historic Resources
- Director of Human Resources
- Director of Marketing
- Director of Retail Operations
- General Counsel (Legal)
- Georgia Sea Turtle Center Veterinarian
- Golf Course Maintenance Superintendent
- Golf Course Maintenance Assistant Superintendent
- Facilities Superintendent
- Water/Wastewater Superintendent
- Water/Wastewater Assistant Superintendent

Incentive amount: Hiring incentive pay of up to 5% of base salary, not to exceed maximum of \$5,000, may be provided for hard to fill, critical positions which involves relocation of the selectee for the position.

Agreement: Employees receiving hiring incentive pay are required to sign repayment agreement terms prior to payment request approval.

Repayment Terms: In the event of a voluntary resignation by the employee during the initial twelve months of employment, the employee will be required to repay the full incentive amount.

Approval: Hiring incentive pay is subject to fund availability and approval by the Executive Director.

Reporting: The Chief Accounting Officer and Director of Human Resources shall monitor all payments made in accordance within this plan for compliance with the Jekyll Island Authority Incentive Pay policy.

Review: Hiring incentive plans are reviewed prior to each fiscal year during budget development and may vary depending on budget each fiscal year.



Jekyll Island Authority Goal Based Incentive Plan

Effective: 7/1/2023

Purpose: The purpose of the Jekyll Island Authority’s goal-based incentive pay is to reward Managers and Directors of Retail and Amenity departments that are responsible for bringing in revenue to the organization. Payments under this plan will be based on the goal criteria listed in the plan and will be reviewed, validated and confirmed by the Chief Accounting Officer and Executive Director as a realized goal.

Goal Based Incentive Plan Guidelines for FY24

The goal-based plan is developed to encourage the department Managers, Assistant Managers and Directors to manage multiple aspects of their budget including revenue, cost of goods sold %, labor % and total expenses.

Manager and Assistant Manager positions are eligible for the goal-based incentive plan as listed below:

- Guest Information Center Manager & Assistant Manager
- GSTC Gift Shop Manager
- Life is Good Manager
- Museum Gift Shop Manager
- Remember When Manager
- Museum Tours Manager
- Summer Waves Sales & Operations Managers
- Campground Manager & Assistant Manager
- Assistant Golf Pro
- Mini-golf Manager

Director positions eligible for the goal-based incentive plan:

- Director of Retail Operations
- Director of Golf
- Director of Historic Resources

This incentive is available to salaried Managers, Assistant Managers and Directors for the retail shops or amenity locations listed above. The incentive is not available to hourly or part time Managers or Assistant Managers.

Allocation: This Goal-based incentive plan is structured on an allocation approach as follows:

- The Manager, Assistant Manager and Director positions will be eligible for an incentive payment as noted below. Potential incentive amounts available are as follows: 100%=\$5,000.00; 50% = \$2,500.00; 25% = \$1,250.00.
 - Guest Information Center – Manager 100%; Assistant Manager 50%; Director of Retail 25%
 - GSTC Gift Shop – Manager 100%; Director of Retail 25%
 - Life is Good – Manager 100%; Director of Retail 25%

- Museum Gift Shop – Manager 100%; Director of Retail 25%
 - Remember When Gift Shop – Manager 100%; Director of Retail 25%
 - Museum Tours – Manager 100%; Director of Historic Resources 25%
 - Summer Waves Gift Shop – Director of Retail 100%
 - Summer Waves Operations – Operations Manager 100%; Revenue Manager 100%
 - Campground – Manager 100%; Assistant Manager 50%; Director of Retail 25%
 - Golf – Assistant Golf Pro 100%; Director of Golf 25%
 - Mini-golf Manager 100%
- To be eligible for the incentive amounts noted above, Actual Net Income must reflect a favorable variance from the Budgeted Net Income of at least 5% for the fiscal year.
 - For departments with retail sales, the goals are broken down into 4 sections each worth 25% of the eligible incentive amount. For departments without retail sales, the allocation for the 3 applicable sections are worth 33% each of the eligible bonus amount.
 - Revenues – must be in excess of budget for the fiscal year
 - Cost of goods sold % - must be less than budget or no more than 1.5% higher than budget for the year.
 - Labor as a % of revenue – must be less than budget or no more than 1.5% higher than budget for the year.
 - Expenses – must be equal to or less than budget for the year (expenses increased in proportion to revenue increases will be considered)

Payment: The maximum incentive payment allowed for each employee is \$5,000.00 per year. The incentive shall be awarded in the fall of each year between August and November for the prior fiscal year. Payments will be included as bonus pay in the pay period issued and will be taxed accordingly. Bonus pay shall not be included as earnable compensation for determining retirement benefits.

Eligibility:

- Payment will only be made to employees who have at least “met expectations” on their last performance review, and/or there are no current or ongoing performance issues.
- Employees must be in an active employment status to receive the incentive.
- Employees who terminate either voluntarily or involuntarily prior to payment will not receive incentive pay.
- Payments may only be made for accomplished goals and may not be made in advance.

Reporting: The Chief Accounting Officer and Director of Human Resources shall monitor all payments made in accordance with this plan for compliance with the Jekyll Island Authority Incentive pay policy.

Review: Goal-based incentive plans are reviewed prior to each fiscal year during budget development and may vary depending upon budget each fiscal year.



Jekyll Island Authority Performance Incentive Plan

Effective: 7/1/2023

Purpose: The purpose of the Jekyll Island Authority’s performance incentive pay is to reward employees for extraordinary performance, significant contributions and/or substantial accomplishments well beyond normal or regular work responsibilities impacting JIA operations.

Performance Incentive Plan Guidelines for FY24

Recommendation: Managers may recommend individual employees for performance incentive pay within the following;

- Accomplishing and exceeding expectations on major projects or initiatives established by division director and/or immediate supervisor.
- Participation in or completion of a project with significant impact to one or more JIA operation processes.
- Significant cost saving or cost avoidance realized beyond normally expected or established standards.
- Extraordinary effort during times of critical department need such as meeting critical deadline that could otherwise have an adverse impact on critical business operations or major project.
- Contribution that clearly and significantly impacts the accomplishment of important or critical business operational goals, deliverables and/or timeline.

Eligibility:

- Employees recommended for performance incentive pay must be in active employment.
- Employees must have had at least “met expectations” on their last performance review and/or there are no current or ongoing performance issues.
- Employees may not be awarded more than once for the same achievement.

Documentation: Managers must submit appropriate documentation including specific reason employee should receive performance incentive pay, including date or timeframe of contribution event and recommended bonus amount.

Incentive amount: Performance incentive pay may not exceed \$5,000 per employee per fiscal year.

Approval: Performance incentive pay is subject to fund availability and approval by the Executive director.

Reporting: The Chief Accounting Officer and Director of Human Resources shall monitor all recommendations and payments made in accordance with this plan for compliance with the Jekyll Island Authority Incentive pay policy.

Review: Performance incentive pay plan is reviewed prior to each fiscal year during budget development and may vary depending on budget each fiscal year.
