

CITY COUNCIL WORKSHOP

MAYOR

Shirley Sessions

CITY COUNCIL

Barry Brown, Mayor Pro Tem

Brian West

Jay Burke

Nancy DeVetter

Spec Hosti

Monty Parks



CITY MANAGER

Dr. Shawn Gillen

CLERK OF COUNCIL

Jan LeViner

CITY ATTORNEY

Edward M. Hughes

CITY OF TYBEE ISLAND

**CITY COUNCIL BUDGET WORKSHOP
CITY HALL AUDITORIUM
AGENDA
April 25, 2022 at 2:00 PM**

Call to Order

Items for Consideration

1. FY23 Budget
 - General Fund
 - Capital

Adjournment

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact Jan LeViner at 912.472.5080 promptly to allow the City to make reasonable accommodations for those persons.

File Attachments for Item:

1. FY23 Budget

General Fund

Capital

City of Tybee Island, Georgia

2023 Annual Budget
Adopted June XX, 2022



Item #1.

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Letter of Transmittal

Mayor Sessions and the City Council:

Fiscal year 2022 proved to be an exciting year in the City. In the past year, the Island has seen more visitors and more business growth than ever before. Management rose to the challenge of planning the 2023 budget given these ever-changing times. As an organization, we continue to seek out ideas and strategies that will not only maintain, but improve the infrastructure, financial stability and quality of City services while balancing the large fluctuations of visitors to our small island and the goals set by Council. We are committed to looking forward and planning for the future.

The budget for fiscal year 2023 places a greater emphasis on aligning the goals of the City's master plan with the strategic goals developed by the City Mayor and Council. The following strategic goals / focus areas were identified by Council:

Transparency – Align decisions, policies and practices with the mission and values for the master plan and create platforms to communicate the plan and City activities to our residents.

Community Enhancement – Protect our natural, cultural and economic resources, to enhance opportunities to develop and maintain needed services and amenities for residents and visitors.

Infrastructure – Meet the immediate, short-term and long-term needs of residents, staff and visitors.

Financial Stability – Remain prudent stewards of City financial resources and assets while providing quality public services.

Disaster Preparedness – Develop a short-term and long-term resiliency plan to include storm preparedness and infrastructure investment that allows the City to quickly recover from natural or man-made disasters.

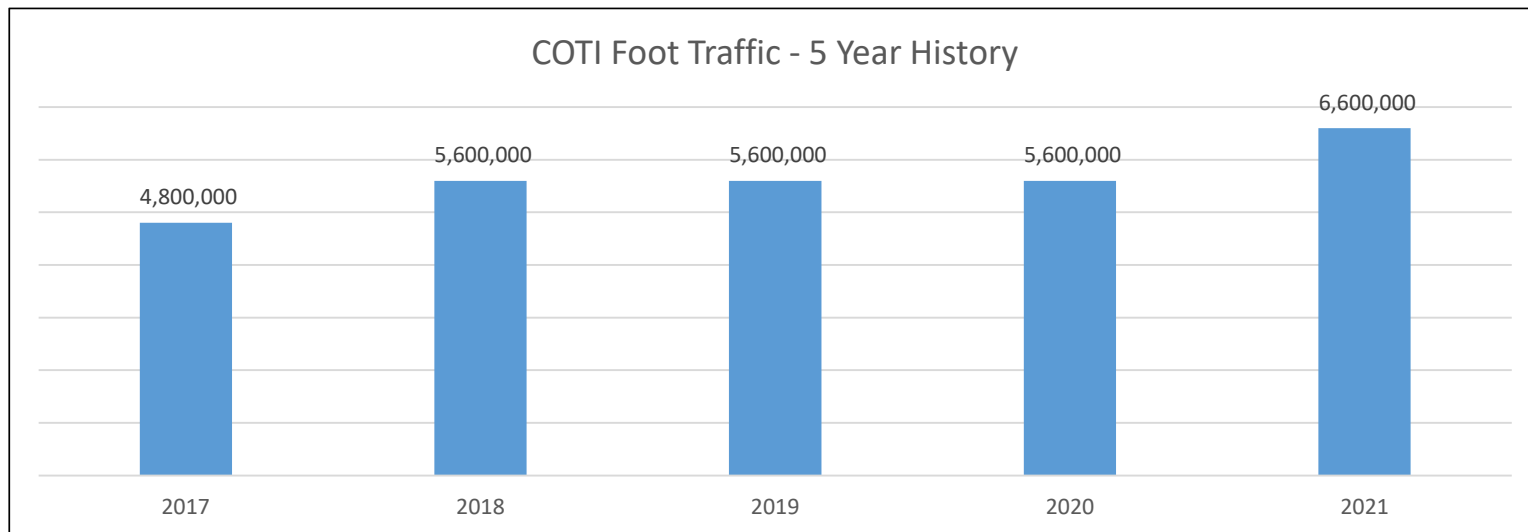
Staff & Operations – Provide effective and efficient services. Make Tybee Island a premier place to work. Focus on excelling in customer service.

Policy Development – Ensure a transparent policy process that engages the residents, City Council, and staff.

The City's budget document should be a transparent document describing the current and ongoing activities of the City; a resource document used by council, employees, residents and visitors of Tybee Island. It includes all governmental and proprietary activities the City is financially accountable for. The City provides the full range of municipal services, including but not limited to; general administration, public safety, beach safety, public parks including street construction and maintenance, refuse collection, water and sewer services, campground services and various recreational activities and events.

The current budget is presented in a single line format. You will find an overview of each department, including a department description, explanation of services, staffing information, 2023 strategic plan, and a justification page for specific expense line items (if necessary).

When the fiscal year began in July 2021, no one could have predicted the scale and length to which the Covid-19 pandemic would continue to affect the City. Costs of materials and supplies have skyrocketed and are backordered for multiple months. Competition for employment is unprecedented causing wages and benefits to increase, as inflation rates are at a ten year high. Despite rising costs, the number of vehicles entering the island and foot traffic counts (see graph below) continue to hit all-time highs and parking revenue in the month of April is comparable to hot summer days in July. Hotels and STVR's are booked through the end of the calendar year, and revenue from alcohol and beverage taxes continue to be higher than average.



As more people visit the Island, revenues will increase from parking and hotel / STVR revenue, but costs will increase as well. Direct costs of more people visiting the island and beaches means more maintenance of public restrooms, more beach garbage collections, more code compliance officers and lifeguards required, and more police officers and first responders ready. It also means higher refuse costs as more garbage from the island is cleared, higher maintenance costs to public facilities and parks as usage increases, and higher maintenance costs to streets and sidewalks as more wear and tear occurs.

Additions that impacted the FY23 budget in response to the continued growth of the City and in support of the City’s strategic goals and master plan, include:

- Added multiple full-time positions, including Assistant Police Chief, Fire Marshal, Human Resource Generalist, STVR Coordinator and Project Coordinator
- Adjustments to annual STVR application fee
- 4% increase in water / sewer rates effective January 1, 2023
- Wage and cost of living adjustment

Significant capital projects included in the 2023 budget:

Project Description	Funding Source				
	Fund Balance	SPLOST	ARPA*	Water / Sewer	Total
City Hall Remodel - Phase 1	\$ 850,000	\$ -	\$ -	\$ -	\$ 850,000
Street Paving & Maintenance	-	500,000	-	-	500,000
Beach Area Improvements	-	450,000	-	-	450,000
Stormwater Management	-	-	500,000	-	500,000
Watertower Painting	-	-	-	300,000	300,000
Sanitary Sewer Main Replacement	-	-	-	750,000	750,000
Lift Station Replacements & Upgrades	-	-	-	320,000	320,000
Watermain Replacements	-	-	-	150,000	150,000
Sanitary Force Main Replacement	-	-	-	125,000	125,000
Total Projects	\$ 850,000	\$ 950,000	\$ 500,000	\$ 1,645,000	\$ 3,945,000

*The City received \$500,000 from the American Rescue Plan Act to use specifically for stormwater management.

Along with the significant capital projects listed, the City also budgeted funds for other capital purchases including; vehicle replacements, software upgrades, parking kiosk upgrades and handhelds, rescue and safety equipment and maintenance equipment.

The 2023 budget was prepared with the future and the strategic direction of the Council in mind. The City Council, staff and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while providing outstanding service levels in the City. We are confident the 2023 budget places the City in a great financial shape to balance resident and visitor needs and proactively addresses the issues affecting the City of Tybee Island.

Respectfully Submitted,

Shawn Gillen

Shawn Gillen
City Manager

Jen Amerell

Jen Amerell
Finance Director

City Officials and Administration

City Council	
Shirley Sessions	Mayor
Barry Brown	Mayor Pro Tem
Brian West	Council Member
Monty Parks	Council Member
Spec Hosti	Council Member
Nancy DeVetter	Council Member
Jay Burke	Council Member

City Administration	
Shawn Gillen	City Manager
Michelle Owens	Assistant City Manager
George Shaw	Community Development Director
Jan LeViner	City Clerk
Bob Bryson	Police Chief
Jeremy Kendrick	Fire Chief
Jen Amerell	Finance Director
Pete Gulbranson	City Engineer / Director of Infrastructure
Pete Ryerson	Parking Services Supervisor
Todd Smith	Technology Director
Jamey Rabun	Campground Director
Kim Hallstein	Court Director
Jaime Spear	Human Resource Director
Edward Hughes	City Attorney

Summary of General Fund - Fund Equity

Funds	General Fund	Capital Fund	Special Revenue Funds		Capital Projects Funds	
			E911 Fund	Hotel / Motel Fund	SPLOST 2014 Fund	SPLOST 2020 Fund
Total Revenues	\$ 16,011,250	\$ 2,229,724	\$ 437,910	\$ 6,400,000	\$ -	\$ 900,360
Total Expenditures	<u>16,011,250</u>	<u>2,229,724</u>	<u>437,910</u>	<u>6,400,000</u>	<u>-</u>	<u>1,000,000</u>
Change in Equity	-	-	-	-	-	(99,640)
Beginning Equity Balance	14,135,791	-	(2,803)	-	-	-
Less: Fund Balance Applied	<u>(2,229,724)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Equity Balance	<u>\$ 11,906,067</u>	<u>\$ -</u>	<u>\$ (2,803)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (99,640)</u>

Funds	Capital Project Fund		Proprietary Funds			Total All Funds
	Grants Fund	Debt Service Fund	Water / Sewer Fund	Solid Waste Fund	Campground Fund	
Total Revenues	\$ -	\$ 250,000	\$ 5,619,000	\$ 1,193,555	\$ 2,344,469	35,386,268
Total Expenditures	<u>-</u>	<u>250,000</u>	<u>5,619,000</u>	<u>1,193,555</u>	<u>2,344,469</u>	<u>35,485,908</u>
Change in Equity	-	-	-	-	-	(99,640)
Beginning Equity Balance	(1,746,079)	164,128	928,207	12,310	1,578,900	15,070,454
Less: Fund Balance Applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,229,724)</u>
Ending Equity Balance	<u>\$ (1,746,079)</u>	<u>\$ 164,128</u>	<u>\$ 928,207</u>	<u>\$ 12,310</u>	<u>\$ 1,578,900</u>	<u>\$ 12,741,090</u>

General Fund

The General Fund is the primary operating budget of the City. The General Fund accounts for the financial resources of the City which are not accounted for in any other fund. Principal revenue sources are property taxes, beverage taxes, state and local use tax, business and vacation rental registrations, hotel tax, licenses, permits and parking revenue. The General Fund accounts for expenditures related to the general administration of the City (general government), the protection and safety of people within the City, including police, fire and rescue services, beach safety and code enforcement (public safety), the maintenance and upkeep of infrastructure and City property within the City (public works), the operations of the City's parking lots and off street parking (parking), as well as providing a sense of community.

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function
2. General Fund Detailed Revenues Budget – provides revenue by line item for each major revenue source
3. General Fund Expenditures by Department – shows the detailed expenditures for each department in the General Fund

The beginning of each department budget includes a department description, narrative of the services provided by the department, employee payroll and benefits, and any significant changes affecting the specific department budget.

General Fund Summary of Revenues & Expenditures

	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues:							
Taxes	4,553,278	4,986,718	4,681,175	3,320,226	5,213,837	4,918,950	5.08%
Licenses & Permits	449,966	524,233	774,500	809,603	872,500	813,500	5.04%
Intergovernmental Revenue	111,953	47,285	55,000	50,773	50,773	50,000	-9.09%
Charges for Services	4,329,158	6,018,238	5,561,500	3,526,293	6,195,149	6,281,500	12.95%
Fines & Forfeitures	803,852	1,157,724	1,075,000	621,792	952,000	990,000	-7.91%
Miscellaneous Revenues	275,011	179,065	240,650	75,786	112,800	182,300	-24.25%
Other Financing Sources	2,164,387	2,283,643	1,864,600	2,060,739	3,125,000	2,775,000	48.83%
Total General Fund Revenue	\$ 12,687,605	\$ 15,196,906	\$ 14,252,425	\$ 10,465,212	\$ 16,522,059	\$ 16,011,250	12.34%
Expenditures:							
City Council	\$ 406,254	\$ 418,294	\$ 344,188	\$ 154,234	\$ 382,751	\$ 344,190	-17.72%
Clerk of Coucil	103,530	110,610	122,255	75,225	117,346	127,983	15.71%
City Manager	367,402	401,139	358,723	298,385	468,650	794,809	98.14%
Finance	820,810	906,308	946,819	760,185	933,590	1,148,696	26.74%
Information Technology	854,126	788,161	874,204	644,071	874,854	913,258	15.87%
Human Resources	332,314	436,449	319,949	263,150	371,176	490,734	12.44%
Municipal Court	254,438	250,118	279,352	181,557	257,594	288,857	15.49%
Police & Code Enforcement	2,735,736	3,229,049	3,622,964	2,249,291	3,460,902	4,328,472	34.05%
Fire & Beach Safety	1,727,045	2,009,803	2,201,769	1,163,507	2,020,034	2,512,651	25.02%
Public Works	2,889,819	3,334,440	3,044,377	1,889,637	3,043,803	3,229,604	-3.14%
Community Development	516,977	537,602	670,565	396,899	507,712	460,568	-14.33%
Parking Services	386,692	510,563	482,941	293,530	478,387	572,923	12.21%
Other Uses	709,897	697,761	984,319	515,960	717,769	798,505	14.44%
Total General Fund Expenditures	\$ 12,105,040	\$ 13,630,297	\$ 14,252,425	\$ 8,885,631	\$ 13,634,568	\$ 16,011,250	17.47%
Beginning Fund Balance	\$ 10,035,966	\$ 10,864,461	\$ 12,940,022		\$ 12,940,022	\$ 14,135,791	
Annual Income / (Loss)	582,565	2,008,820	-		2,887,491	-	
Adjustments for accruals	245,930	66,741	-		-	-	
Transfer to Capital Fund	-	-	(1,819,900)		(1,691,722)	(2,229,724)	
Ending Fund Balance	\$ 10,864,461	\$ 12,940,022	\$ 11,120,122		\$ 14,135,791	\$ 11,906,067	

General Fund
Detailed Revenues

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Taxes								
31-1100	General Property Tax	\$ 1,999,690	\$ 1,988,803	\$ 2,010,000	\$ 1,207,457	\$ 2,035,000	\$ 2,035,000	1.24%
31-1310	Motor Vehicle Tax (MVT)	8,462	25,314	9,000	3,558	5,500	7,500	-16.67%
31-1315	MV Title Ad Valorem Tax (TAVT)	89,968	123,012	95,000	79,426	125,000	110,000	15.79%
31-1320	Mobile Home Tax	157	406	150	-	150	150	0.00%
31-1340	Recording Tax (Intangibles)	45,642	84,697	40,000	35,963	75,000	70,000	75.00%
31-1600	Real Estate Transfer Tax	17,682	39,997	15,000	23,496	39,225	25,000	66.67%
31-1710	Franchise Tax - Electric	321,548	313,645	325,000	325,000	325,000	325,000	0.00%
31-1750	Franchise Tax - Cable	139,994	146,429	140,000	73,869	145,000	145,000	3.57%
31-1760	Franchise Tax - Telephone	6,075	6,096	6,500	2,950	5,750	5,750	-11.54%
31-3100	Local Option Sales & Use Tax (LOST)	1,334,906	1,552,719	1,360,000	1,026,421	1,700,000	1,500,000	10.29%
31-3103	Energy Excise Tax	25,589	31,055	25,000	31,571	50,000	35,000	40.00%
31-4200	Alcoholic Beverage Excise Tax	190,210	222,881	225,000	124,722	220,000	220,000	-2.22%
31-4300	Local Alcoholic Beverage Tax	144,827	208,859	190,000	138,089	240,000	200,000	5.26%
31-6200	Insurance Premium Tax	228,242	240,810	240,000	247,662	247,662	240,000	0.00%
31-4920	Other Tax	20	25	25	42	50	50	100.00%
31-9900	Penalties & Interest on Delinquent Tax	266	1,970	500	-	500	500	0.00%
	Total Taxes	<u>4,553,278</u>	<u>4,986,718</u>	<u>4,681,175</u>	<u>3,320,226</u>	<u>5,213,837</u>	<u>4,918,950</u>	5.08%
Licenses & Permits								
32-1000	Business & Occupational Licenses	74,222	88,389	81,000	147,823	150,000	115,000	41.98%
32-3000	Regulatory Fees	102,765	97,370	110,000	95,183	100,000	100,000	-9.09%
32-3101	Building Permits & Inspections	132,723	174,024	130,000	154,013	175,000	150,000	15.38%
32-3200	Film Permitting Fee	6,975	9,150	7,000	8,950	9,000	10,000	42.86%
32-3912	Short-term Vacation Rental (STVR) Lice	122,850	151,300	435,000	392,620	425,000	425,000	-2.30%
32-3900	Other Licenses & Permits	8,631	3,375	10,000	5,866	7,500	7,500	-25.00%
32-4310	Penalties/Interest on Delinquent License	1,800	625	1,500	38	500	500	-66.67%
32-2300	Golf Cart Inspection	-	-	-	5,110	5,500	5,500	100.00%
	Total Licenses & Permits	<u>449,966</u>	<u>524,233</u>	<u>774,500</u>	<u>809,603</u>	<u>872,500</u>	<u>813,500</u>	5.04%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Intergovernmental Revenue								
33-4000	State Governmental Grants	\$ 48,168	\$ 46,035	\$ 55,000	\$ 50,773	\$ 50,773	\$ 50,000	-9.09%
33-6000	Misc Grant	63,785	1,250	-	-	-	-	0.00%
	Total Intergovernmental Revenue	111,953	47,285	55,000	50,773	50,773	50,000	-9.09%
Charges for Services								
34-1400	Printing / Duplication Charges	978	1,592	2,500	1,259	2,500	2,000	-20.00%
34-2200	Fire Protection Subscriptions	13,910	12,235	20,000	15,649	15,649	22,000	10.00%
34-2900	Chatham Co. Salary Reimbursements	93,722	99,406	85,000	86,040	142,000	195,000	129.41%
34-4130	Weigh scale & Recycling	28,013	53,702	30,000	61,451	90,000	30,000	0.00%
34-5416	Parking Revenue	4,167,075	5,796,430	5,386,000	3,325,285	5,900,000	6,000,000	11.40%
34-6410	Other Fees	3,185	33,048	3,000	14,109	15,000	5,000	66.67%
34-6900	Beach Use	-	-	-	-	-	2,500	100.00%
34-7501	City Facility Rentals	22,275	21,825	35,000	22,500	30,000	25,000	-28.57%
	Total Charges for Services	4,329,158	6,018,238	5,561,500	3,526,293	6,195,149	6,281,500	12.95%
Fines & Forfeitures								
35-1170	Police Fines	357,266	387,494	375,000	227,396	325,000	350,000	-6.67%
35-1171	Administrative Citations	-	132,775	125,000	70,535	135,000	135,000	8.00%
35-1174	Court Costs	116,710	133,947	205,000	69,484	105,000	125,000	-39.02%
35-1175	Parking Fines	321,027	484,874	355,000	254,377	382,000	375,000	5.63%
35-1900	Other Fines & Forfeitures	8,849	18,634	15,000	-	5,000	5,000	-66.67%
	Total Fines & Forfeitures	803,852	1,157,724	1,075,000	621,792	952,000	990,000	-7.91%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Miscellaneous Revenue								
36-1000	Investment Income	\$ 96,281	\$ 7,316	\$ 40,000	\$ 2,871	\$ 5,500	\$ 15,000	-62.50%
37-1010	Main street Sponsorship	-	-	-	-	-	5,000	100.00%
37-1200	Wellness Contribution	1,000	10,000	10,000	-	10,000	30,000	200.00%
38-1003	Lease - Shrine Club	1,732	1,615	1,750	1,350	1,900	1,900	8.57%
38-1006	Lease - North Beach Grill	52,145	60,500	66,000	49,500	66,000	66,000	0.00%
38-1008	Lease - North Beach Concession	14,400	13,200	14,400	10,800	14,400	14,400	0.00%
38-9003	Miscellaneous Revenue	109,453	86,434	108,500	11,265	15,000	50,000	-53.92%
	Total Miscellaneous Revenue	275,011	179,065	240,650	75,786	112,800	182,300	-24.25%
Other Financing Sources								
39-1200	Transfer from other funds	2,145,032	2,280,246	1,713,600	1,935,739	3,000,000	2,750,000	60.48%
39-2100	Sale of Capital Assets	19,355	3,397	151,000	125,000	125,000	25,000	-83.44%
39-1300	Applied General Fund Reserve	-	-	-	-	-	-	0.00%
	Total Other Financing Sources	2,164,387	2,283,643	1,864,600	2,060,739	3,125,000	2,775,000	48.83%
	Total General Fund Revenue	\$ 12,687,605	\$ 15,196,906	\$ 14,252,425	\$ 10,465,212	\$ 16,522,059	\$ 16,011,250	12.34%

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General Fund: City Council

Department Description:

The City Council is an elected body, made up of one elected Mayor, and six elected City Council members. Each City Council member is elected to serve a four year term. Council Members are elected at-large and are non-partisan. The City has a staggered election cycle where three seats are up for re-election every two years. The Mayor's seat is up for re-election every four years. The Council is responsible for appointing the City Manager who serves as the Chief Administrative Officer for the City.

Services:

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the City;
- Adopt policies for City operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the City Manager;
- Approve contracts for City services and products;
- Chair and serve on City committees.

Personnel:

- Mayor
- Mayor Pro Tem
- Council Members (5)

2023 Strategic Goal Initiatives:

- Modify the Land Development Code and Master Plan
- Prioritize capitalize projects to help guide staff in the development of the five-year capital improvement plan
- Develop a beach renourishment plan
- Develop plan to improve litter removal on the beach and parks
- Complete plans for the Tybee 135th birthday celebration

General Fund Expenditures
City Council - 1110

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Council Salaries	\$ 36,000	\$ 37,200	\$ 37,200	\$ 27,900	\$ 37,200	\$ 37,200	0.00%
51-1400	Employee Other Benefits	8,100	8,400	8,400	6,586	8,400	8,400	0.00%
51-2100	Insurance Benefits	446	482	500	161	161	500	0.00%
51-2200	FICA Taxes	<u>3,373</u>	<u>3,488</u>	<u>3,488</u>	<u>2,616</u>	<u>3,490</u>	<u>3,490</u>	0.06%
	Total Personnel	47,919	49,570	49,588	37,263	49,251	49,590	0.00%
Services								
52-1200	Legal	310,206	347,079	250,000	96,314	300,000	250,000	0.00%
52-1204	Ethics Committee	1,540	5,740	1,500	1,500	1,500	1,500	0.00%
52-3500	Travel & Training	21,193	500	20,000	4,209	10,000	20,000	0.00%
52-3600	Dues & Membership	<u>13,060</u>	<u>6,704</u>	<u>14,000</u>	<u>12,700</u>	<u>14,000</u>	<u>14,000</u>	0.00%
	Total Services	345,999	360,023	285,500	114,723	325,500	285,500	0.00%
Supplies								
53-1100	Supplies	<u>12,336</u>	<u>8,701</u>	<u>9,100</u>	<u>2,248</u>	<u>8,000</u>	<u>9,100</u>	0.00%
	Total Supplies	12,336	8,701	9,100	2,248	8,000	9,100	0.00%
	Total City Council	<u>406,254</u>	<u>418,294</u>	<u>344,188</u>	<u>154,234</u>	<u>382,751</u>	<u>344,190</u>	0.00%

Significant Variances Explanation:
None

General Fund: Clerk of Council

Department Description:

The mission of the Clerk's office is to fulfill the statutory requirements of election administration; legal notice dissemination; and the preparation and preservation of all official minutes, documents and records of the City.

Services:

- Election administration and election inspector training;
- Adherence to all election related laws of the State of Georgia and the Federal government;
- Prepare and maintain City records;
- Respond to informational requests from the general public, including open record requests;
- Prepare and publish legal notices to the public;
- Act as administrator to the City Council. Prepare and maintain minutes of Council meetings.

Personnel:

- Clerk of Council

General Fund Expenditures
Clerk of Council - 1130

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 61,117	\$ 63,215	\$ 67,934	\$ 47,480	\$ 67,934	\$ 71,330	5.00%
51-1400	Employee Other Benefits	1,200	2,450	5,600	3,315	4,530	5,910	5.54%
51-2100	Insurance Benefits	8,898	9,284	8,850	6,691	9,034	10,098	14.10%
51-2200	FICA Taxes	4,630	4,863	5,625	3,785	5,545	5,909	5.05%
51-2400	Retirement	4,910	5,373	3,246	2,840	3,653	3,736	15.10%
	Total Personnel	80,755	85,185	91,255	64,111	90,696	96,983	6.28%
Services								
52-1125	Election Expense	285	-	3,250	2,483	2,500	3,250	0.00%
52-3500	Travel & Training	5,245	2,942	4,500	1,118	2,500	4,500	0.00%
52-3600	Dues & Membership	314	305	400	200	350	400	0.00%
52-3930	Record Management	300	13,017	4,800	3,945	4,800	4,800	0.00%
52-3900	Other	3,870	6,766	4,000	2,890	4,000	4,000	0.00%
	Total Services	10,014	23,030	16,950	10,636	14,150	16,950	0.00%
Supplies								
53-1100	Supplies	3,021	2,395	4,050	478	2,500	4,050	0.00%
53-1700	Other	9,740	-	10,000	-	10,000	10,000	0.00%
	Total Supplies	12,761	2,395	14,050	478	12,500	14,050	0.00%
	Total Clerk of Council	<u>103,530</u>	<u>110,610</u>	<u>122,255</u>	<u>75,225</u>	<u>117,346</u>	<u>127,983</u>	4.69%

Significant Variances Explanation:
None

General Fund: City Manager

Department Description:

The City Manager is responsible for the coordination and oversight of the day-to-day City operations, consistent with the policies established by the City Council. The City Manager facilitates the execution of the City's programs and initiatives in the most efficient, responsive, and fiscally responsible manner possible. Additionally, the City Manager is responsible for providing recommendations to the City Council necessary to adopt appropriate policy, provide leadership, and establish and organizational system to achieve goals and initiatives. Communications & Outreach acts as the public information officers and is the main communication connection between City Council, staff, residents, visitors and businesses.

Services:

- Responsible for all general operations of the City;
- Conducts annual evaluation of department heads;
- Carries out policy directives of City Council;
- Represents the City in intergovernmental matters at the federal, state and county level;
- Facilitates the implementation of capital improvement plan and long-term strategic plan;
- Advises City Council on present and future financial, personnel and program needs;
- Communication liaison;
- Management of Main street and South Beach District.

Personnel:

- City Manager
- Assistant City Manager / Communications
- Facilities / Special Events Coordinator
- Main Street Manager
- Receptionist

Department Focus:

Coordinate with departments to assure that resources are used effectively to accomplish the goals established by the City Council, and departments have the resources they need to accomplish these goals.

General Fund: City Manager (continued)

2023 Strategic Plan Initiatives:

- Assist the Mayor & City Council in the development of strategic plan
- Develop plan with department heads that reflect the Council goals
- Develop a plan for future beach nourishment
- Develop a budget that reflects the strategic plan
- Create budget narrative that demonstrates how the budget reflects strategic plan
- Assist the Mayor & City Council in development of improved policy process
- Formalize committee membership with Mayor
- Formalize agenda process
- Include public comments section at public meetings
- Focus committee work on the strategic plan
- Increase public relations and marketing of City accomplishments
- Improve customer experience

General Fund Expenditures
City Manager - 1320

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 167,089	\$ 169,739	\$ 137,588	\$ 148,540	\$ 237,060	\$ 334,821	143.35%
51-1300	Overtime	78	-	-	-	-	-	100.00%
51-1400	Employee Other Benefits	1,650	4,700	5,550	5,845	8,400	14,917	168.77%
51-2100	Insurance Benefits	27,417	27,841	22,343	19,694	30,655	50,175	124.57%
51-2200	FICA Taxes	12,578	13,014	10,950	11,627	18,780	26,825	144.98%
51-2400	Retirement	9,088	14,660	6,492	6,333	7,955	18,671	187.60%
	Total Personnel	217,900	229,954	182,923	192,039	302,850	445,409	143.50% (1)
Services								
52-1300	Contract Services	56,458	87,489	64,000	43,384	63,900	175,000	173.44% (2)
52-1260	South Beach District	27,707	32,238	32,550	28,320	32,550	41,600	27.80%
52-1265	Main Street	43,154	24,606	59,250	26,945	59,250	93,200	57.30% (3)
52-3500	Travel & Training	4,644	908	4,000	4,103	4,300	8,200	105.00%
52-3600	Dues & Membership	1,415	1,771	2,500	1,730	2,300	4,400	76.00%
	Total Services	133,378	147,012	162,300	104,482	162,300	322,400	98.64%
Supplies								
53-1100	Supplies	8,708	12,004	13,500	1,864	3,500	27,000	100.00% (4)
	Total Supplies	8,708	12,004	13,500	1,864	3,500	27,000	100.00%
Capital								
54-1410	Other Capital	7,416	12,169	-	-	-	-	0.00%
	Total Capital	7,416	12,169	-	-	-	-	0.00%
	Total City Manager	<u>367,402</u>	<u>401,139</u>	<u>358,723</u>	<u>298,385</u>	<u>468,650</u>	<u>794,809</u>	121.57%

Significant Variances Explanation:

- (1) Increase due to a reorganization of city personnel and addition of communications and community outreach
- (2) Increase as a result of additional costs associated with new communications and outreach office and website/social media redesign and management
- (3) Increase due to the addition of holiday events previously accounted for public works, as well as planning and design firm costs related to Main Street
- (4) Increase due to addition of personnel and programs

General Fund Expenditures

Expenditure Detail - City Manager

1300 - Contract Services	
Beach Liason	73,000
Beach Tilling	12,000
Website/social media redesign and management	50,000
Communications and outreach	20,000
Other	<u>20,000</u>
Total	175,000
1260 - South Beach District	
Holiday Supplies	14,000
Other supplies	25,800
Storage Unit Rental	<u>1,800</u>
Total	41,600
1265 - Mainstreet	
Equipment Rental	6,000
Advertising	18,600
Travel & Training	7,600
Dues & Membership	1,000
Contract Services	55,000
Supplies	<u>5,000</u>
Total	93,200

General Fund: Finance

Department Description:

The Finance Department is responsible for insuring the fiscal integrity of the City through maintenance of all financial records, collections, investments, and distribution of funds. The Finance Department is also responsible for producing relevant financial data needed to make informed decisions about the effective use of our resources, to ensure the safety of City resources through efficient use of internal controls, and to satisfy applicable accounting and financial regulations. Finance is also responsible for the management of short-term vacation rental activity, alcohol, and business licenses.

Services:

- Financial transaction processing such as utility billing, accounts receivable billing, accounts payable and payroll processing;
- Cash management and investment of City funds;
- Oversight of all financial transactions and processes to ensure compliance with Federal, State and local regulations;
- Coordination and preparation of the City's annual budget and continued monitoring of budget to actual results;
- Responsible for ensuring City accounting records are prepared in accordance with generally accepted accounting principles;
- Preparation of the City's financial statements;
- Preparation of the annual financial statement audit and any compliance audits;
- Management of short term vacation rental activity;
- Management of room tax collection;
- Management of business and alcohol licensing.

Personnel:

- Finance Director
- Finance Manager
- Payroll & Administrative Assistant
- Accounts Payable Clerk
- Accounts Receivable Clerk
- Business License Coordinator
- STVR Coordinator

General Fund: Finance (continued)

Department Focus:

Connect all departments to tell the financial story of the City.

2023 Strategic Plan Initiatives:

- Develop the financial plan for the five year capital improvement plan
- Gather data for Government Finance Officer Association's budget and financial award
- Establish fund balance policy and assess the remainder of internal financial policies
- Improve communication with public
- Maintain and improve service levels

General Fund Expenditures
Finance - 1510

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 93,243	\$ 120,332	\$ 225,670	\$ 204,878	\$ 269,472	\$ 334,579	48.26%
51-1300	Overtime	21,492	20,211	3,715	16,729	20,000	3,476	-6.43%
51-1400	Employee Other Benefits	2,359	8,875	10,924	10,010	13,730	19,913	82.29%
51-2100	Insurance Benefits	45,803	53,669	35,739	35,864	49,175	63,265	77.02%
51-2200	FICA Taxes	22,167	26,450	18,382	17,578	23,195	27,386	48.98%
51-2400	Retirement	21,651	20,529	16,229	13,145	17,205	29,098	79.30%
	Total Personnel	206,715	250,066	310,659	298,204	392,777	477,717	53.78% (1)
Services								
52-1300	Contract Services	56,666	47,639	71,500	59,053	66,113	190,500	166.43% (2)
52-3100	Property & Liability Insurance	264,142	241,601	156,960	133,274	160,000	156,779	-0.12%
52-5500	Insurance Deductibles	27,217	16,052	15,000	13,513	15,000	15,000	0.00%
52-3300	Advertising	-	720	5,000	1,178	-	5,000	0.00%
52-3500	Travel & Training	24,595	549	8,000	1,392	5,000	8,000	0.00%
52-3600	Dues & Membership	1,121	1,593	1,600	150	1,200	1,200	-25.00%
52-3990	CC & Bank Service Charges	205,093	323,057	355,000	245,200	275,000	275,000	-22.54%
	Total Services	578,834	631,211	613,060	453,760	522,313	651,479	6.27%
Supplies								
53-1100	Supplies	6,779	6,707	12,600	3,095	7,500	8,500	-32.54%
53-1600	Equipment	8,864	8,730	3,000	-	3,000	3,000	0.00%
53-3220	Postage & Freight	2,798	9,594	7,500	5,126	8,000	8,000	6.67%
	Total Supplies	18,441	25,031	23,100	8,221	18,500	19,500	-15.58%
Capital								
54-1410	Other Capital	16,820	-	-	-	-	-	0.00%
	Total Capital	16,820	-	-	-	-	-	0.00%
	Total Finance	<u>820,810</u>	<u>906,308</u>	<u>946,819</u>	<u>760,185</u>	<u>933,590</u>	<u>1,148,696</u>	21.32%

Significant Variances Explanation:

- (1) Increase due to a reorganization of city personnel and addition of STVR Coordinator
- (2) Software costs associated with STVR's previously accounted for in Community Development budget

General Fund Expenditures Expenditure Detail - Finance

1300 - Contract Services		1100 - Supplies	
Audit	31,000	Banking and security supplies	5,000
County Tax Administration	25,000	Computer Supplies	1,000
Armored Car Service	9,000	Office Supplies	2,000
Host Compliance (STVR management system)	125,000	Other	<u>500</u>
Other	<u>500</u>	Total	8,500
Total	190,500		
3500 - Travel & Training			
GFOA Conference	500		
GAAP Updates	2,000		
GGFOA Conference (5 employees)	5,000		
Payroll and AP Training	<u>500</u>		
Total	8,000		
3600 - Dues & Membership			
GFOA	300		
AICPA	300		
Georgia State Organizations	<u>600</u>		
Total	1,200		

General Fund: Information Technology

Department Description:

The Information Technology Department is responsible for ensuring the technological integrity of the City through the maintenance and management of all hardware and software equipment and services.

Services:

- Management of all network equipment;
- Management of all software;
- Maintenance and support of all City computers;
- User support for all department level systems;
- Management of public safety network equipment;
- Management of technology related contracts.

Personnel:

- IT Director
- IT Support Specialist

Department Focus:

To meet the needs of internal and external customers by providing cyber security, end user support, communication and information.

2023 Strategic Plan Initiatives:

- Improve GIS services
- Develop five year service plan and implement year one
- Improve and expand public WIFI access
- Begin consolidation of all security camera systems
- Maintain and improve service levels

General Fund Expenditures
Information Technology - 1535

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 149,356	\$ 132,654	\$ 138,051	\$ 90,308	\$ 126,516	\$ 123,554	-10.50%
51-1300	Overtime	2,915	2,054	2,000	1,123	2,000	1,365	-31.75%
51-1400	Employee Other Benefits	7,000	7,125	12,630	7,944	10,833	13,157	4.17%
51-2100	Insurance Benefits	25,676	27,215	22,926	16,295	20,276	17,151	-25.19%
51-2200	FICA Taxes	12,066	10,524	12,009	7,453	10,660	10,563	-12.04%
51-2400	Retirement	10,674	16,041	9,738	8,508	10,944	7,468	-23.31%
	Total Personnel	207,687	195,613	197,354	131,631	181,229	173,258	-12.21%
Services								
52-1300	Contract Services / Software	489,587	501,381	557,800	437,683	583,575	650,000	16.53% (1)
52-2200	Equipment Maintenance	14,437	8,688	12,500	1,202	10,000	5,000	-60.00%
52-2320	Equipment Rental	22,867	23,217	20,000	5,605	15,000	15,000	-25.00%
52-3500	Travel & Training	1,572	436	1,500	-	-	-	-100.00%
	Total Services	528,463	533,722	591,800	444,490	608,575	670,000	13.21%
Supplies								
53-1100	Supplies	2,807	328	4,050	2,923	4,050	10,000	146.91%
53-1600	Equipment	39,827	58,498	81,000	65,027	81,000	60,000	-25.93%
53-1700	Other	984	-	-	-	-	-	0.00%
	Total Supplies	43,618	58,826	85,050	67,950	85,050	70,000	-17.70%
Capital								
54-2100	Furniture & Equipment	19,331	-	-	-	-	-	0.00%
54-1410	Other Capital	55,027	-	-	-	-	-	0.00%
	Total Capital	74,358	-	-	-	-	-	0.00%
	Total Information Technology	854,126	788,161	874,204	644,071	874,854	913,258	4.47%

Significant Variances Explanation:

(1) Increase due to continued rise of technology costs as well as addition of new technology within the City

General Fund Expenditures

Expenditure Detail - Information Technology

1300 - Contract Services	
Phone / Internet	147,000
Network contracts	286,500
Website contracts	23,500
Software licenses	168,000
Other	<u>25,000</u>
Total	650,000
1100 - Supplies	
Office supplies	5,000
Computer supplies	<u>5,000</u>
Total	10,000
1600 - Small Equipment	
Computers & accessories	40,000
Office equipment	<u>20,000</u>
Total	60,000

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General Fund: Human Resources

Department Description:

The Human Resource Department's mission is to strategically support the City's efforts to attract, retain, and engage a talented and efficient workforce.

Services:

- Administers all employee benefit plans;
- Oversees recruitment and hiring of all new employees;
- Management of employee on-boarding process;
- Management of all employee discipline cases;
- Employee record maintenance;
- Oversees employee termination and ethics violations.

Personnel:

- Human Resource Director
- Human Resource Generalist

Department Focus:

Assist departments attract, promote and retain talent

Strategic Plan 2022 Initiatives:

- Update City's Policy & Procedure manual
- Upgrade and improve training and development for City employees
- Assist departments in development department head succession plan
- Develop plan to improve human resource function

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 78,148	\$ 91,950	\$ 52,758	\$ 46,310	\$ 67,462	\$ 127,242	141.18%
51-1400	Employee Other Benefits	3,000	2,775	3,079	2,438	3,089	7,330	138.06%
51-2100	Insurance Benefits	8,973	12,544	10,805	8,817	11,847	23,621	118.61%
51-2200	FICA Taxes	6,123	7,768	4,271	3,702	5,397	10,288	140.88%
51-2400	Retirement	5,531	7,045	3,246	3,119	3,932	7,468	130.07%
	Total Personnel	101,775	122,082	74,159	64,386	91,727	175,949	137.26% (1)
Services								
52-1300	Contract Services	23,480	62,482	30,000	18,635	56,160	73,500	145.00% (2)
52-2700	Workers Compensation Insurance	192,766	216,990	150,331	150,330	150,330	156,000	3.77%
52-3500	Travel & Training	1,822	9,900	17,400	13,243	24,900	27,400	57.47% (3)
52-3600	Dues & Membership	524	928	1,200	-	1,200	1,200	0.00%
52-2900	Employee Wellness & Benefit Programs	6,490	23,164	25,294	-	25,294	35,000	38.37% (4)
	Total Services	225,082	313,464	224,225	182,208	257,884	293,100	30.72%
Supplies								
53-1100	Supplies	3,735	903	2,880	230	2,880	3,000	4.17%
53-1700	Other	1,722	-	18,685	16,326	18,685	18,685	0.00%
	Total Supplies	5,457	903	21,565	16,556	21,565	21,685	0.56%
	Total Human Resources	332,314	436,449	319,949	263,150	371,176	490,734	53.38%

Significant Variances Explanation:

- (1) Increase to reflect mid-year salary adjustment and addition of full-time generalist position
- (2) To align with strategic plan, additional services were added for paperless system, recruitment, background checks and drug screens
- (3) Increase to reflect additional training requirements and on-boarding costs
- (4) Increase due to additional funding from United Health Care

General Fund Expenditures

Expenditure Detail - Human Resources

1300 - Contract Services	
Drug Screens	6,000
Background Checks	10,000
3rd Party HR Assistance	8,000
Paperless HR system (annual contract)	10,000
Employee Pay Study (Bi-annual)	24,500
Recruitment	<u>15,000</u>
Total	73,500
2900 - Employee Wellness & Benefit Programs	
Employee Annual Training	10,000
Employee Appreciation Lunches and Awards	10,000
Wellness Program Supplies	10,000
Other	<u>5,000</u>
Total	35,000 **

**\$30,000 funded from United Healthcare

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General Fund: Municipal Court

Department Description:

Municipal Court has jurisdiction over alleged infractions of the City code. These non-criminal violations are punishable by forfeiture set by the State or City Council. Such infractions include traffic and other non-criminal code violations. The mission of the Municipal Court department is to provide high quality customer service in an efficient, professional, and fair manner; and in doing so, maintain the public's respect, confidence and satisfaction. The department uses available tools and programs to reduce instances of recidivism and make the Tybee Island community safer.

Services:

- Schedule all court appearances;
- Prepare case files for the City Attorney;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court proceedings;
- Apply payments efficiently and with accuracy;
- Maintain records.

Personnel:

- Court Director
- Court Clerk
- Assistant Court Clerk

Strategic Plan 2022 Initiatives:

- Continue adjudication study to ensure fair and equitable practices.
- Staying current with Georgia state laws governing municipal courts.
- Develop and recommend municipal court policies
- Create premier working environment for staff

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 163,320	\$ 158,481	\$ 170,316	\$ 117,939	\$ 163,796	\$ 178,837	5.00%
51-1300	Overtime	444	81	1,200	135	500	500	-58.33%
51-1400	Employee Other Benefits	3,882	6,950	11,270	8,962	11,270	12,200	8.25%
51-2100	Insurance Benefits	30,096	27,908	26,375	20,077	27,100	30,119	14.20%
51-2200	FICA Taxes	12,647	12,363	13,983	9,532	13,431	14,653	4.79%
51-2400	Retirement	9,493	13,964	9,738	8,161	10,597	11,198	14.99%
	Total Personnel	219,882	219,747	232,882	164,806	226,694	247,507	6.28%
Services								
52-1300	Contract Services	10,958	8,095	12,800	366	800	7,300	-42.97%
52-1101	Judge	2,400	2,400	2,400	1,800	2,400	2,400	0.00%
52-1211	Attorney(s)	12,770	14,179	19,700	10,733	19,700	19,700	0.00%
52-3500	Travel & Training	4,123	1,009	4,000	323	600	4,000	0.00%
52-3600	Dues & Membership	333	370	550	185	400	550	0.00%
	Total Services	30,584	26,053	39,450	13,407	23,900	33,950	-13.94%
Supplies								
53-1100	Supplies	3,972	4,318	7,020	3,344	7,000	7,400	5.41%
	Total Supplies	3,972	4,318	7,020	3,344	7,000	7,400	5.41%
	Total Municipal Court	254,438	250,118	279,352	181,557	257,594	288,857	3.40%

Significant Variances Explanation:

None

General Fund Expenditures
Expenditure Detail - Municipal Court

1000 - Contract Services	
Interpreter	800
Armored car	5,500
Miscellaneous	<u>1,000</u>
Total	7,300
1100 - Supplies	
Postage	1,000
Uniforms	600
Books	1,500
Office supplies	<u>4,300</u>
Total	7,400
1211 - Attorneys	
Public Defender	12,500
Assistant District Attorney	<u>7,200</u>
Total	19,700

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General Fund: Police & Code Enforcement

Department Description:

The City of Tybee Police Department strives to promote impartial, ethical and professional law enforcement services in an efficient and effective manner. The Department provides services which contribute to the preservation of life, the protection of property, and the general safety of the community. The Department works cooperatively with members of the community to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work and visit Tybee.

Services:

- 24 hour / 7 day a week patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state, and federal laws;
- Conduct complex criminal investigations;
- Directed patrol;
- Accident investigation;
- Crime prevention;
- Code enforcement.

Personnel:

- | | | |
|--------------------------------|-------------------|----------------------------|
| • Chief | • Lieutenants (4) | • Senior Officers (4) |
| • Assistant Chief | • Marshal | • Officers (9) |
| • Majors (2) | • Sergeants (7) | • Detention Officers (1.5) |
| • Captain | • Corporals (2) | • Code Enforcement (8) |
| • Office / Records Coordinator | | |

2023 Strategic Plan Initiatives:

- Maintain state certification
- Fill all patrol vacancies
- Increase training opportunities for staff
- Increase the use of technology
- Improve the condition of fleet vehicles
- Develop and improve community outreach programs

General Fund Expenditures
Police & Code Enforcement - 3210

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,423,141	\$ 1,785,872	\$ 2,016,844	\$ 1,356,899	\$ 1,916,899	\$ 2,397,242	18.86%
51-1200	Part-time / Seasonal Wages	113,863	130,511	22,721	21,676	21,676	28,681	26.23%
51-1300	Overtime	131,159	139,801	111,000	104,366	160,366	90,000	-18.92%
51-1400	Employee Other Benefits	11,324	9,600	81,703	23,878	31,984	81,540	-0.20%
51-2100	Insurance Benefits	278,759	315,469	378,919	241,680	322,680	483,988	27.73%
51-2200	FICA Taxes	128,282	155,800	170,769	114,100	160,569	198,702	16.36%
51-2400	Retirement	109,999	122,185	135,888	99,517	134,161	160,552	18.15%
	Total Personnel	2,196,527	2,659,238	2,917,844	1,962,116	2,748,335	3,440,705	17.92% (1)
Services								
52-1300	Contract Services	88,275	107,986	215,000	87,390	283,426	239,592	11.44% (2)
52-1195	Code Enforcement	-	-	41,420	15,720	43,000	75,100	81.31% (3)
52-2201	Building Maintenance	8,353	8,548	10,000	3,359	18,141	15,000	50.00%
52-2200	Vehicle / Equipment Maintenance	3,296	5,449	5,000	2,780	4,800	5,000	0.00%
52-2320	Vehicle / Equipment Lease(s)	102,809	98,416	185,000	84,488	128,000	264,200	42.81% (4)
52-3500	Travel & Training	47,474	34,230	41,630	12,613	40,000	56,000	34.52% (5)
52-3600	Dues & Membership	4,651	1,838	3,975	1,360	2,500	4,000	0.63%
	Total Services	254,858	256,467	502,025	207,710	519,867	658,892	31.25%
Supplies & Other Items								
53-1100	Supplies	41,276	38,391	37,380	28,092	38,000	36,975	-1.08%
53-1115	Ammunition	8,779	8,173	10,300	762	11,000	11,500	11.65%
53-1600	Equipment	64,024	95,532	91,715	4,750	60,000	102,900	12.20%
53-1270	Fuel	47,229	61,485	60,000	45,861	80,000	70,000	16.67%
53-1700	Other	1,814	5,373	3,700	-	3,700	7,500	102.70%
	Total Supplies	163,122	208,954	203,095	79,465	192,700	228,875	12.69%

General Fund Expenditures
 Police & Code Enforcement - 3210 (continued)

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	121,229	104,390	-	-	-	-	0.00%
	Total Capital	121,229	104,390	-	-	-	-	0.00%
	Total Police & Code Enforcement	<u>2,735,736</u>	<u>3,229,049</u>	<u>3,622,964</u>	<u>2,249,291</u>	<u>3,460,902</u>	<u>4,328,472</u>	19.47%

Significant Variances Explanation:

- (1) Increase is a result of numerous promotions and addition of Assistant Police Chief position
- (2) Increase in budget to reflect the higher costs of police related services (body cameras, fingerprinting, etc.)
- (3) As code enforcement continues to grow, costs associated with program will continue to increase
- (4) The police / code enforcement leased vehicle fleet has increased from 19 to 37 vehicles
- (5) Many of the police training programs are held off Island requiring hotel stays and travel

General Fund Expenditures
Expenditure Detail - Police & Code Enforcement

1300 - Contract Services	
Body & Fleet Camera's	81,100
Flock Camera's	71,500
PowerDMS	6,000
Guardian Tracking	1,550
State Certification	375
Fire Extinguishers / Building	2,730
Fingerprinting	37,280
NetMotion	1,672
Vigilant	2,000
LEADS Online	2,950
CLEAR Software	2,835
Cloud Gavel Warrant Software	1,200
GTA GCIC Connection	5,000
Savannah Professional Maintenance	9,000
Custodial	9,000
Armored Car Service	5,400
Total	<u>239,592</u>
1195 - Code Enforcement	
Animal services equipment	1,500
Contract services	14,800
Travel & training	21,800
Dues & memberships	1,200
Supplies & uniforms	25,800
Equipment	10,000
Total	<u>75,100</u>
2320 - Vehicle / Equipment Lease	
Current PD Fleet (17 vehicles)	100,000
Current Code Enforcement Fleet (2 vehicles)	13,000
Additional PD Fleet requested (18 vehicles @ \$700 per vehicle)	151,200
Total	<u>264,200</u>

1100 - Supplies	
Supplies	11,000
Uniform & accessories	25,000
Other	975
Total	<u>36,975</u>
3500 - Travel & Training	
Hotels & travel	25,000
Conferences & academy (FBI, GACP, POAG)	14,000
Firearm training	12,000
Physicals	5,000
Total	<u>56,000</u>
1600 - Equipment	
Protective Gear	9,900
Protective Equipment	63,000
Handhelds	4,500
Sallyport	5,500
Other	4,000
Safety equipment	16,000
Total	<u>102,900</u>
1700 - Other	
Community Police Programs	4,000
Investigations	3,500
Total	<u>7,500</u>

General Fund: Fire & Beach Safety

Department Description:

Tybee Island Fire Department is a Fire / Rescue combination department that provides emergency services to the City of Tybee Island, Spanish Hammocks, Chimney Creek, DAV Island, USCG Station Tybee, and Fort Pulaski. The Fire Department is dedicated to protecting lives and property through excellence in fire protection, emergency medical services, rescue, education, disaster management, and treating customers with compassion and respect. The Department is also responsible for the lifeguard program and beach safety.

Services:

- 24 hour / 7 day a week fire suppression services;
- 24 hour / 7 day a week first responder services;
- 24 hour / 7 day a week water rescue response;
- Management of seasonal beach lifeguard program;
- Management of ISO Class rating (current rating 4 on scale of 1 -10);
- Emergency Management

Personnel:

- Chief
- Assistant Fire Chief
- Captain / Special Operations
- Lieutenant (3)
- Sergeant (3)
- Firefighters (12)
- City Marshal
- Seasonal Lifeguards

General Fund: Fire & Beach Safety (continued)

Department Focus:

Provide emergency response to high risk, low frequency events, beach safety, EMS and emergency management

2023 Strategic Plan Initiatives:

- Improve awareness and education of fire rescue services
- Improve City's ISO rating
- Develop a five year CIP and implement year one
- Maintain and improve EMS service
- Maintain and improve emergency management

General Fund Expenditures
Fire & Beach Safety - 3510

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 640,894	\$ 899,773	\$ 941,873	\$ 586,576	\$ 890,565	\$ 1,232,567	30.86%
51-1200	Part-time / Seasonal Wages	348,101	336,165	362,369	117,853	308,148	315,000	-13.07%
51-1300	Overtime	97,513	151,739	115,000	96,963	144,368	90,000	-21.74%
51-1400	Employee Other Benefits	10,506	15,725	73,500	14,776	18,280	37,500	-48.98%
51-2100	Insurance Benefits	119,212	177,444	198,008	117,928	166,753	266,296	34.49%
51-2200	FICA Taxes	83,847	106,259	113,756	62,224	104,144	128,143	12.65%
51-2400	Retirement	18,616	29,230	68,163	45,711	62,751	82,145	20.51%
51-2500	Firefighters Pension Fund	5,050	7,925	6,000	2,625	7,925	8,000	33.33%
	Total Personnel	1,323,739	1,724,260	1,878,669	1,044,656	1,702,934	2,159,651	14.96% (1)
Services								
52-2200	Vehicle & Equipment Maintenance	35,027	33,953	74,500	17,844	74,500	35,000	-53.02%
52-2201	Building Maintenance	7,164	6,804	15,000	3,222	15,000	15,000	0.00%
52-2320	Vehicle Lease(s)	5,652	7,365	6,800	5,212	6,800	7,000	2.94%
52-3500	Travel & Training	19,567	14,102	26,000	19,643	26,000	35,000	34.62%
52-3600	Dues & Membership	-	1,000	7,500	-	7,500	7,500	0.00%
52-3900	Other - Contract Services	28,806	16,474	-	-	-	-	0.00%
	Total Services	96,216	79,698	129,800	45,921	129,800	99,500	-23.34%
Supplies & Other Items								
53-1100	Supplies	78,720	64,022	66,150	41,808	66,150	105,000	58.73% (2)
53-1104	Emergency Management	12,974	26,376	39,150	2,339	39,150	50,000	27.71% (3)
53-1600	Equipment	21,686	60,080	63,500	8,255	63,500	80,000	25.98% (4)
53-1270	Fuel	6,653	9,565	21,000	20,334	15,000	15,000	-28.57%
53-1700	Other	800	3,581	3,500	194	3,500	3,500	0.00%
	Total Supplies	120,833	163,624	193,300	72,930	187,300	253,500	31.14%

General Fund Expenditures
 Fire & Beach Safety - 3510 (continued)

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	186,257	42,221	-	-	-	-	0.00%
	Total Capital	186,257	42,221	-	-	-	-	0.00%
	Total Fire & Beach Safety	<u>1,727,045</u>	<u>2,009,803</u>	<u>2,201,769</u>	<u>1,163,507</u>	<u>2,020,034</u>	<u>2,512,651</u>	14.12%

Significant Variance Explanation:

- (1) Increase due to a reorganization of fire personnel and addition of Assistant Fire Chief and Fire Marshal positions
- (2) Increase due to station wear, uniforms, beachwear, medical supplies and supplies for operations at two facilities
- (3) Increase to purchase necessary equipment to proficiently operate an Emergency Operations Center
- (4) Additional funding will be used to update TEMA Command truck like radios, computers, etc.

General Fund Expenditures Expenditure Detail - Fire & Beach Safety

2200 - Vehicles / Equipment Maintenance	
Water Craft Maintenance	15,000
Club Cars	10,000
Apparatus / Equipment Servicing and Testing	<u>10,000</u>
Total	35,000

1600 - Equipment	
Replacement of saws, radios, other non-operational equipment	40,000
Water Rescue Equipment	15,000
Protective Gear	<u>25,000</u>
Total	80,000

3500 - Travel / Training	
Classes for continuing education/certification	20,000
Physical (St. Joseph-Fit for Duty)	<u>15,000</u>
Total	35,000

1300 - Other	
Community Outreach	<u>3,500</u>
Total	3,500

1100 - Supplies	
Uniform & Accessories	20,000
Medical & First Aid	35,000
Station Supplies Fire and Beach Safety (Daily Operation)	<u>50,000</u>
Total	105,000

1104 - Emergency Management	
Hurricane supplies (sand, sandbags, vehicle rentals, etc.)	10,000
Standard supplies (tarps, containers, travel bags, etc.)	15,000
Small equipment (VHF aviation radio, handheld radios for rescue operations)	10,000
Vehicle / equipment maintenance (command vehicles, city generators)	<u>15,000</u>
Total	50,000

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General Fund: Public Works

Department Description:

The Department of Public Works is responsible for providing residents with a wide array of services that includes; solid waste and recycling collection, street maintenance, management of City’s parks and recreation areas including beach clean-up, sanitary and stormwater, water distribution, street light maintenance, City’s vehicle and equipment maintenance; planning, design, and construction management of capital and annual infrastructure improvements, ensuring all regulatory requirements are met.

Services:

- Solid waste collection including refuse, recycling, and yard waste;
- Parks and greenspace maintenance and beautification;
- Maintain traffic signals and street lighting systems;
- Conduct vehicle fleet and equipment maintenance for Public Works Department, Police Department, Parking Services;
- Conduct maintenance for City buildings and other facilities;
- Maintain staffing for 24 hour / 7 day a week stand-by efforts;
- Develop, recommend, and implement capital improvement programs and projects.

Personnel:

- Engineer / Director of Infrastructure
- Division Director
- Project Manager
- Mechanic Crew Leader
- Mechanic Foreman
- Mechanic
- Building Maintenance Crew Leader
- Building Maintenance Foreman
- Landscape Crew Leader
- Landscape Foreman
- Construction Crew Leader
- Construction Foreman
- Laborer I (7)
- Laborer II (5)
- Laborer III (3)
- Recycling Coordinator
- Administrative Assistant

General Fund: Public Works (continued)

2023 Strategic Plan Initiatives:

- Develop PASER rating for all city streets
- Develop five year paving plan and implement year one
- Develop five year water / sewer capital improvement plan and implement year one
- Develop five year building capital improvement plan and implement year one
- Develop five year stormwater capital improvement plan and implement year one
- Develop five year grounds and landscaping capital improvement plan and implement year one
- Maintain and improve existing level of service, including:
 - Fleet Maintenance
 - Ground and Facility Maintenance
 - Trash Pick-up
 - Recycling
 - Mowing and Trimming
 - Street Maintenance

General Fund Expenditures
Public Works - 4210

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,005,135	\$ 1,242,551	\$ 1,202,419	\$ 780,199	\$ 1,187,832	\$ 1,313,986	9.28%
51-1300	Overtime	77,148	55,767	60,000	36,119	60,000	60,000	0.00%
51-1400	Employee Other Benefits	15,900	17,300	51,655	25,321	32,521	58,355	12.97%
51-2100	Insurance Benefits	250,698	310,474	280,499	191,531	266,531	313,905	11.91%
51-2200	FICA Taxes	83,624	99,558	100,525	63,871	97,947	109,574	9.00%
51-2400	Retirement	71,488	72,237	94,129	68,437	91,972	108,279	15.03%
	Total Personnel	1,503,993	1,797,887	1,789,227	1,165,478	1,736,803	1,964,099	9.77% (1)
Services								
52-1235	Beach Maintenance	10,053	-	7,500	-	5,000	20,000	166.67% (2)
52-1300	Contract Services	110,066	127,463	147,500	66,785	150,000	137,500	-6.78%
52-2111	Refuse & Recycling	118,291	145,057	185,000	94,206	185,000	205,000	10.81% (3)
52-2140	Landscaping	590	-	125,000	6,030	100,000	70,000	-44.00%
52-2200	Vehicle & Equipment Maintenance	97,774	104,024	101,000	70,549	120,000	101,000	0.00%
52-2201	Building & Infrastructure Maintenance	72,616	49,848	100,000	71,181	120,000	122,500	22.50% (4)
52-2320	Vehicle / Equipment Lease(s)	2,797	46,455	116,400	76,379	115,000	102,505	-11.94%
52-3500	Travel & Training	9,826	3,131	7,500	2,267	3,500	7,500	0.00%
52-3600	Dues & Membership	820	785	500	35	500	3,500	600.00%
52-3900	Other	-	13,200	-	-	-	-	0.00%
	Total Services	422,833	489,963	790,400	387,432	799,000	769,505	-2.64%
Supplies & Other Items								
53-1100	Supplies	119,996	212,065	150,250	125,331	175,000	168,500	12.15%
53-1230	Utilities	245,455	269,252	265,000	168,532	265,000	265,000	0.00%
53-1600	Equipment	45,993	84,434	9,500	12,811	28,000	22,500	136.84% (5)
53-1270	Fuel	32,434	42,357	40,000	30,053	40,000	40,000	0.00%
	Total Supplies	443,878	608,108	464,750	336,727	508,000	496,000	6.72%

General Fund Expenditures
Public Works - 4210 (continued)

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital								
54-1315	Buildings	53,542	313,421	-	-	-	-	0.00%
54-2100	Vehicles & Equipment	235,506	66,923	-	-	-	-	0.00%
54-1410	Infrastructure	<u>230,067</u>	<u>58,138</u>	-	-	-	-	0.00%
	Total Capital	519,115	438,482	-	-	-	-	0.00%
	 Total Public Works	<u>2,889,819</u>	<u>3,334,440</u>	<u>3,044,377</u>	<u>1,889,637</u>	<u>3,043,803</u>	<u>3,229,604</u>	6.08%

Significant Variances Explanation:

- (1) Increase due to mid-year wage adjustments and reorganization of public work staff to align with strategic goals
- (2) Increase in beach maintenance budget to reflect goals in strategic plan
- (3) Budget increase to reflect the higher service costs for refuse removal
- (4) Increase to reflect strategic goals for maintenance / landscaping on City properties
- (5) A significant portion of public works equipment is not repairable and needs replacement

General Fund Expenditures
Expenditure Detail - Public Works

1235 - Beach Maintenance			2320 - Leased Vehicles		
Crossover maintenance	5,000		6 Fleet Vehicles	43,200	
Beach signs	5,000		Street Sweeper	59,305	
Refuse & recycling bins	10,000		<u>Total</u>	<u>102,505</u>	
<u>Total</u>	<u>20,000</u>				
1300 - Contract Services			3500 - Travel & Training		
Tree Trimming	40,000		CDL	1,500	
Stormwater Management	30,000		Confined space entry	1,500	
Pest Control	25,000		Traffic safety	1,500	
Engineer /Architect	25,000		Continuing education	3,000	
Cintas (uniforms)	10,000		<u>Total</u>	<u>7,500</u>	
Custodial Services	7,500				
<u>Total</u>	<u>137,500</u>				
2140 - Landscaping			1100 - Supplies		
Ditches and Outfalls	10,000		Public Restrooms (toilet paper, soap, bleach)	70,000	
USH 80 Median	15,000		Gravel, signs, paper, lumber, paper	30,000	
City Properties (including police station)	45,000		Traffic signs and cones	26,000	
<u>Total</u>	<u>70,000</u>		Safety Clothing	10,000	
2200 - Vehicles & Equipment Maintenance			Yard / maintenance supplies	20,000	
City Manager	1,000		Office supplies	7,500	
Parking	5,000		Outdoor supplies (bug spray, sunscreen, first aid)	5,000	
Police	10,000		<u>Total</u>	<u>168,500</u>	
Public Works Vehicles	35,000				
Fire (4 Vehicles)	10,000		1600 - Equipment		
Public Works Equipment	40,000		Chainsaws, weed whackers, leaf blowers, mowers	12,500	
<u>Total</u>	<u>101,000</u>		Safety equipment	10,000	
2201 - Buildings & Infrastructure Maintenance			<u>Total</u>	<u>22,500</u>	
Playground Equipment & Maintenance	10,000				
Dog Park Maintenance	2,500				
Solomon Ave Dust Control	25,000				
Speed Humps	25,000				
Crack Filling	50,000				
Other	10,000				
<u>Total</u>	<u>122,500</u>				

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General Fund: Community Development

Department Description:

The mission of the Community Development Department is to promote maintenance of property values and quality of physical environment throughout the City through the development and administration of comprehensive zoning, building and related codes, and land use planning. Also to advance economic growth and promote the City's role as a visitor destination through a dynamic, vibrant, and walkable downtown areas while preserving the City's character and appearance.

Services:

- Approve and inspect permits and licenses related to building, occupancies, and land use;
- Perform plan exam and site plan reviews;
- Enforce City codes related to zoning, housing, building and nuisance items;

Personnel:

- Community Development Director
- Zoning Specialist

Department Focus:

Assist property owners and contractors through the construction and renovation process while ensuring compatibility with building codes and the flood ordinance.

2023 Strategic Plan Initiatives:

- Continue to implement HMGP grant
- Develop a plan to improve City ISO rating
- Apply for Plan First status with GA Department of Community Affairs
- Maintain and improve service levels

General Fund Expenditures
Community Development - 7220

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 236,840	\$ 251,791	\$ 273,309	\$ 136,486	\$ 174,006	\$ 145,802	-46.65%
51-1200	Part-time / Seasonal Wages	3,593	19,031	22,721	18,251	18,251	-	-100.00%
51-1300	Overtime	1,291	827	1,000	478	525	420	-58.00%
51-1400	Employee Other Benefits	4,545	10,600	19,320	8,751	10,404	8,450	-56.26%
51-2100	Insurance Benefits	44,032	45,758	43,836	27,435	33,426	25,629	-41.53%
51-2200	FICA Taxes	18,775	21,369	24,200	12,463	15,544	11,832	-51.11%
51-2400	Retirement	20,232	17,410	16,229	12,625	16,684	7,470	-53.97%
	Total Personnel	329,308	366,786	400,615	216,489	268,840	199,603	-50.18% (1)
Services								
52-1300	Contract Services	179,399	166,838	263,000	177,958	231,958	250,000	-4.94%
52-3500	Travel & Training	1,232	400	4,500	1,122	4,500	4,500	0.00%
52-3600	Dues & Membership	551	571	600	427	414	465	-22.50%
	Total Services	181,182	167,809	268,100	179,507	236,872	254,965	-4.90%
Supplies & Other Items								
53-1100	Supplies	5,529	3,007	1,350	903	2,000	5,500	307.41%
53-1600	Equipment	958	-	500	-	-	500	0.00%
	Total Supplies	6,487	3,007	1,850	903	2,000	6,000	224.32%
	Total Community Development	<u>516,977</u>	<u>537,602</u>	<u>670,565</u>	<u>396,899</u>	<u>507,712</u>	<u>460,568</u>	-31.32%

Significant Variances Explanation:

(1) Significant decrease is a result of reorganization of city personnel to other departments

General Fund Expenditures
Expenditure Detail - Community Development

1300 - Contract Services	
Plan Review and Inspections	50,000
Watershed Management Plan	100,000
Engineer review	<u>100,000</u>
Total	250,000

3600 - Dues & Membership	
ASFPM	165
APA	<u>300</u>
Total	465

1100 - Supplies	
Office supplies	3,000
Printing	<u>2,500</u>
Total	5,500

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General Fund: Parking Services

Department Description:

Parking Services is responsible for collecting payments from all City parking meters, kiosks, annual decal sales and parking app sales. Parking Services accounts for all the expenses associated with administering and enforcing parking regulations.

Services:

- Coordination of various daytime on-street parking and parking lots needs;
- Issuing of seasonal parking permits;
- Maintenance of change machines and meter maintenance;
- Processing of payments;

Personnel:

- Parking Services Supervisor
- Assistant Parking Services Supervisor
- Parking Services Clerk / Technician
- Parking Services Attendants (2.8)
- Seasonal Parking Enforcement

2023 Strategic Plan Initiatives:

- Upgrade current parking kiosks and modems
- Replace meters with new models
- Promote parking app
- Repaint parking lines and lots and curbs
- Re-evaluate parking areas, including Hwy 80 and West Jones Ave

General Fund Expenditures
 Parking Services - 7564

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 101,092	\$ 113,664	\$ 138,080	\$ 91,966	\$ 134,617	\$ 142,070	2.89%
51-1200	Part-time / Seasonal Wages	93,956	136,911	101,572	70,716	113,367	156,895	54.47%
51-1300	Overtime	2,127	2,913	1,500	3,117	3,500	3,000	100.00%
51-1400	Employee Other Benefits	1,500	1,200	4,640	1,894	2,386	6,700	44.40%
51-2100	Insurance Benefits	21,291	22,173	21,019	17,916	28,914	34,383	63.58%
51-2200	FICA Taxes	15,201	19,177	9,738	13,281	19,421	23,612	142.47%
51-2400	Retirement	8,221	8,906	21,080	7,318	9,751	26,138	23.99%
	Total Personnel	243,388	304,944	297,629	206,208	311,956	392,798	31.98% (1)
Services								
52-1300	Contract Services	63,982	77,913	70,200	51,288	53,436	81,425	15.99%
52-2200	Equipment Maintenance	33,807	70,646	57,500	13,155	57,500	53,500	-6.96%
52-2320	Vehicle / Equipment Lease(s)	4,485	4,482	5,000	3,362	4,500	4,500	-10.00%
52-3500	Travel & Training	-	-	2,000	-	-	-	-100.00%
52-3600	Dues & Membership	44	-	117	-	-	-	-100.00%
	Total Services	102,318	153,041	134,817	67,805	115,436	139,425	3.42%
Supplies & Other Items								
53-1100	Supplies	12,176	14,309	22,595	8,211	22,595	20,000	-11.48%
53-1270	Fuel	3,162	5,144	5,000	4,171	5,500	6,700	34.00%
53-1600	Equipment	9,359	33,124	15,000	4,167	15,000	9,000	-40.00%
53-1700	Other	-	-	7,900	2,968	7,900	5,000	-36.71%
	Total Supplies	24,697	52,577	50,495	19,517	50,995	40,700	-19.40%
Capital								
54-1410	Other Capital	16,289	-	-	-	-	-	0.00%
	Total Capital	16,289	-	-	-	-	-	0.00%
	Total Parking Services	<u>386,692</u>	<u>510,562</u>	<u>482,941</u>	<u>293,530</u>	<u>478,387</u>	<u>572,923</u>	18.63%

Significant Variances Explanation:

(1) Increase to reflect additional hours required of parking staff to monitor parking compliance

General Fund Expenditures
Expenditure Detail - Parking Services

1300 - Contract Services	
Great American Financial	1,975
Armored Car Service	6,000
Amano Quarterly	45,600
Duncan - CivicSmart	16,450
Penn Credit	11,400
Total	<u>81,425</u>
2200 - Equipment Maintenance	
UI Boards / CPU PCB	12,500
Printers	17,000
Card Readers / Coin Entry	8,500
Office equipment	14,500
Misc.	1,000
Total	<u>53,500</u>
1100 - Supplies	
Supplies & Materials	11,250
Decals, uniforms, signs	8,750
Total	<u>20,000</u>
1600 - Small Equipment	
Machine parts	4,000
Other	5,000
Total	<u>9,000</u>

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General Fund: Other Uses

Department Description:

Other Uses represent items which are non-departmental specific, but for accounting purposes are segregated due to their nature. These include, but are not limited to:

- Non-Profit Agencies. This represents the annual amount requested and awarded to local non-profit agencies.
- YMCA. This amount represents the annual payment to the Tybee Island YMCA.
- Contingency. When necessary, this amount represents a budget amount to be used on unspecific items.
- Transfers to Other Funds. Transfers to other funds represents an annual supplement transferred from the General Fund to the E911 fund and Solidwaste fund to balance the deficit in their operating budgets.

General Fund Expenditures
Other Uses - 9000

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Other Uses								
57-2000	Non-Profit Agencies	\$ 225,399	\$ 26,600	\$ 83,245	\$ 82,940	\$ 83,245	\$ 110,675	32.95%
52-3850	YMCA	168,450	168,450	168,450	126,338	168,450	168,450	0.00%
61-1001	Transfers to other Funds	316,048	502,711	732,624	306,682	466,074	519,380	-29.11%
	Total Other Uses	709,897	697,761	984,319	515,960	717,769	798,505	-18.88%
	Total Other Uses	<u>709,897</u>	<u>697,761</u>	<u>984,319</u>	<u>515,960</u>	<u>717,769</u>	<u>798,505</u>	-18.88%
	Total General Fund Expenditures	<u>\$12,105,040</u>	<u>\$13,630,297</u>	<u>\$14,252,425</u>	<u>\$ 8,885,631</u>	<u>\$13,634,568</u>	<u>\$16,011,250</u>	12.34%

General Fund Expenditures
Expenditure Detail - Other Financing Uses

2000 - Non-Profit Agencies		1001 - Transfers to other funds	
Fresh Air Home	1,000	E911 Fund	354,225
Friends of Cockspur Island Lighthouse	6,000	Solidwaste Fund	165,155
Friends of Tybee Post Theater	20,000	Total	519,380
Tybee Arts Association	5,500		
Tybee Equality Fest / Love Foundation	3,600		
Tybee Clean Beach	3,500		
Tybee Island Irish Heritage Parade	2,500		
Tybee Island Maritime Academy	40,000		
Tybee MLK Human Rights Organization	28,000		
Yeepies	575		
Total	110,675		

Capital Fund

Fund / Department Description:

The majority of the City's capital purchases are infrastructure projects, building renovations or larger vehicle and equipment purchases that are not SPLOST or Utility fund related. These non-routine purchases deemed to be one-time expenditures and not SPLOST or Utility Fund related are accounted for in the Capital Fund. These purchases are financed through either current year General Fund budget surplus or General Fund unreserved fund balance.

In previous years, all capital purchases were accounted for in the General Fund operating budget. To better understand the recurring operational costs of the City, management has separated capital purchases from the general fund. In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset will be reviewed by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.

Capital Asset Policy: Capital assets are defined by the City as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable.

Fund 350 - Capital Fund
 Summary of Revenues & Expenditures

Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Other Financing Sources							
Transfer from General Fund Fund Balance	\$ -	\$ -	\$ 1,564,900	\$ 1,691,722	\$ 1,691,722	\$ 2,229,724	42.48%
Transfer from General Fund	-	-	255,000	-	-	-	100.00%
Total Other Financing Sources	-	-	1,819,900	1,691,722	1,691,722	2,229,724	22.52%
Total Capital Fund Revenues	\$ -	\$ -	\$ 1,819,900	\$ 1,691,722	\$ 1,691,722	\$ 2,229,724	22.52%

Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital							
Buildings & Buildings Improvements	\$ -	\$ -	\$ 106,500	\$ 140,864	\$ 140,864	\$ 1,075,000	909.39%
Vehicles & Equipment	-	-	1,213,400	1,050,858	1,050,858	954,724	-21.32%
Infrastructure	-	-	500,000	500,000	500,000	200,000	100.00%
Total Capital	-	-	1,819,900	1,691,722	1,691,722	2,229,724	22.52%
Total Capital Fund Expenditures	\$ -	\$ -	\$ 1,819,900	\$ 1,691,722	\$ 1,691,722	\$ 2,229,724	22.52%

Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -
Annual Income / (Loss)	-	-	-		-	-
Applied Budget Surplus	-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -

Fund 350 - Capital Fund Itemized List of Capital Requests - Multi Year

Account	Description	FY22		FY23	Multi-Year
		Amended Budget	Actual YTD	Budget	Total Budget
City Hall - 1100					
54-1300	City Hall Upgrades and Renovation	\$ 21,000	\$ -	\$ 750,000	\$ 771,000
54-1300	Modular Building Lease	-	-	100,000	100,000
54-1300	Guardhouse / Cafeteria Tables and Chairs	10,500	-	-	10,500
54-2500	Council Chambers Speaker System and TVs	45,000	-	-	45,000
	Total City Hall Capital Additions	76,500	-	850,000	926,500
Police & Code Enforcement - 3210					
54-2500	AXON Drones (4)	60,000	-	115,624	175,624
54-2500	AXON Fleet Camera Upgrade	-	-	37,600	37,600
54-2500	Flock LPR Camera Installation	-	-	16,500	16,500
54-2500	Report Management Software	145,000	145,000	-	145,000
54-2500	Force Lab & 4x4s	-	53,000	-	-
54-2500	Officer Dress Uniforms	-	20,000	-	-
54-2500	Mobile Tag Reader	13,500	-	-	13,500
	Total Police & Code Enforcement Capital Additions	218,500	218,000	169,724	388,224
Fire & Beach Safety - 3510					
54-2500	Turn Out Gear with Mask (22)	-	-	70,000	70,000
54-2500	Cardiac Monitors (2)	-	-	70,000	70,000
54-2500	Portable Radios (10)	-	-	70,000	70,000
54-2500	Ford Explorer	-	-	45,000	45,000
54-2500	Beach UTV (2)	-	-	40,000	40,000
54-2500	Fire Hose & Gear Washer	-	-	50,000	50,000
54-2500	SeaDoo Jet Ski	-	-	20,000	20,000
54-2500	Fire Truck	255,000	335,000	-	255,000
54-2500	Vehicles	35,000	157,770	-	35,000
54-2500	Hydraulic System (Jaws of Life)	20,000	27,230	-	20,000
54-2500	Lifeguard Tower & Fire Boat	90,000	-	-	90,000
54-2500	AED's (11)	20,000	-	-	20,000
54-2500	Search & Rescue Drone	30,000	-	-	30,000
54-2500	Generators for all City Buildings	70,000	-	-	70,000
	Total Fire & Beach Safety Capital Additions	520,000	520,000	365,000	885,000

Fund 350 - Capital Fund
Itemized List of Capital Requests - Multi Year (continued)

Account	Description	FY22		FY23	Total Budget
		Budget	Actual YTD	Budget	
Public Works - 4210					
54-1410	Street Maintenance / Landscaping	500,000	500,000	50,000	550,000
54-1300	Building Upgrades	-	65,864	100,000	100,000
54-2500	Dump Truck	-	-	100,000	100,000
54-1200	Public Works Yard Paving & Fencing	75,000	75,000	95,000	170,000
54-1410	Strand Avenue Retaining Walls	-	-	75,000	75,000
54-1410	Strand Avenue & Business Area Upgrades (bike racks, cans, etc)	-	-	75,000	75,000
54-2500	Playground Equipment	-	-	50,000	50,000
54-2500	Pick-up Truck	-	-	45,000	45,000
54-1200	Jaycee Park	-	-	30,000	30,000
54-2500	Refuse Truck	194,900	198,400	-	194,900
54-2500	Fuel Pumps	-	29,811	-	-
54-2500	Compactors	80,000	-	-	80,000
54-2500	Message Board	25,000	-	-	25,000
Total Public Works Capital Additions		874,900	869,075	620,000	1,494,900
Parking - 7564					
54-2500	4G Kiosks Upgrade - Year 1 of 3	50,000	40,659	225,000	275,000
54-2500	Vehicle	15,000	19,000	-	15,000
54-2500	Handhelds & Printers (10)	50,000	24,988	-	50,000
54-2500	Radios	15,000	-	-	15,000
Total Parking Capital Additions		130,000	84,647	225,000	355,000
Total Capital Additions		1,819,900	1,691,722	2,229,724	4,049,624

E911 Fund

Fund / Department Description:

The E911 Fund is defined as a special revenue fund. A special revenue fund accounts for revenue sources that are legally restricted to expenditures for specific purposes. The E911 fund accounts for the operations of the E911 system. Currently, this fund does not generate enough revenue from landline and wireless fees to cover all the operating costs, therefore, there is annual supplement required from the general fund to balance the budget.

Services:

- Dispatch all calls for police services;
- Dispatch all calls for fire / emergency services;
- Answer all emergency and non-emergency calls;
- Provide accident reports when requested.

Personnel:

- E911 Coordinator
- Communication Officers (6)

Fund 215 - Emergency 911 Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services	\$ 75,874	\$ 78,125	\$ 74,000	\$ 55,680	\$ 83,685	\$ 83,685	13.09%
Other Financing Sources	281,751	343,780	265,635	190,651	282,513	354,225	33.35%
Total Emergency 911 Revenue	\$ 357,625	\$ 421,905	\$ 339,635	\$ 246,331	\$ 366,198	\$ 437,910	28.94%

Summary of Expenditures

Department	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel	\$ 341,733	\$ 408,764	\$ 320,635	\$ 233,965	\$ 332,598	\$ 403,410	25.82%
Services	15,322	15,143	15,000	10,547	30,600	31,500	110.00%
Supplies	587	1,283	4,000	1,819	3,000	3,000	-25.00%
Total Emergency 911 Expenditures	\$ 357,642	\$ 425,190	\$ 339,635	\$ 246,331	\$ 366,198	\$ 437,910	28.94%
Beginning Fund Balance	\$ 499	\$ 482	\$ (2,803)		\$ (2,803)	\$ (2,803)	
Annual Income / (Loss)	(17)	(3,285)	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 482	\$ (2,803)	\$ (2,803)		\$ (2,803)	\$ (2,803)	

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues:								
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 13,365	\$ 13,393	\$ 14,000	\$ 8,922	\$ 13,525	\$ 13,525	-3.39%
34-2530	Non-Prepaid Wireless Fees	62,509	64,732	60,000	46,758	70,160	70,160	16.93%
	Total Public Charges for Services	75,874	78,125	74,000	55,680	83,685	83,685	13.09%
Other Financing Sources								
39-1201	Transfer from General Fund	281,751	343,780	265,635	190,651	282,513	354,225	33.35%
	Total Other Financing Sources	281,751	343,780	265,635	190,651	282,513	354,225	33.35%
	Total Emergency 911 Fund Revenues	\$ 357,625	\$ 421,905	\$ 339,635	\$ 246,331	\$ 366,198	\$ 437,910	28.94%

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Expenditures:								
Personnel								
51-1100	Salaries & Wages	\$ 239,224	\$ 290,536	\$ 207,240	\$ 147,430	\$ 210,430	\$ 272,397	31.44%
51-1300	Overtime	10,261	23,041	9,000	18,002	27,872	3,000	-66.67%
51-1400	Employee Benefits	1,200	600	19,000	3,109	4,105	10,440	-45.05%
51-2100	Insurance Benefits	52,310	52,130	52,155	39,852	53,898	69,566	33.38%
51-2200	FICA Taxes	19,059	23,194	17,011	12,638	18,544	21,867	28.55%
51-2400	Retirement	19,679	19,263	16,229	12,934	17,749	26,140	61.07%
	Total Personnel	341,733	408,764	320,635	233,965	332,598	403,410	25.82%
Services								
52-3100	Property & Workers Comp Insurance	1,766	1,851	-	-	-	-	0.00%
53-1230	Utilities	12,956	12,966	13,500	9,992	13,500	13,500	0.00%
53-1300	Contract Services	-	-	-	-	16,500	16,500	100.00%
52-3500	Travel & Training	600	326	1,500	555	600	1,500	0.00%
	Total Services	15,322	15,143	15,000	10,547	30,600	31,500	110.00%
Supplies								
53-1600	Small Equipment	587	1,283	4,000	1,819	3,000	3,000	-25.00%
	Total Supplies	587	1,283	4,000	1,819	3,000	3,000	-25.00%
	Total Emergency 911 Fund Expenditures	\$ 357,642	\$ 425,190	\$ 339,635	\$ 246,331	\$ 366,198	\$ 437,910	28.94%

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Hotel / Motel Tax Fund

Fund / Department Description:

The Hotel / Motel fund is a special revenue fund. Hotel / Motel tax is a unique policy tool that creates a separate, locally determined tax that is imposed on short-term rental guests who lodge within the City. The Hotel / Motel Fund accounts for the room accommodation excise tax receipts and distributions to tourism promoting organizations as required by agreements with these organizations. Room taxes help the City promote, attract, and stimulate tourism as well as fund and construct facilities that promote tourism.

The City collects 7% of all short-term room gross receipts as excise taxes, including late fees. The tax received is then distributed as follows:

- Savannah Area Chamber of Commerce
- Conventions Center located on Hutchinson Island
- City's General Fund
- Debt Repayment (up to \$250,000 annually)
- Tybee Post Theater (up to \$70,000 annually)
- Remaining funds used for Beach Re-nourishment

Since all hotel / motel room taxes are distributed to either the General fund or other jurisdiction, there is no fund balance expected in this fund. The City defines a Short Term Vacation Rental (STVR) as an accommodation rented to a guest for less than 30 days. Rentals are required to remit a 7% local hotel / motel room tax report and payment to the City by the 20th day of the following month. Penalties and interest are applied to any accounts not paid on time.

In 2021, room taxes transferred for beach re-nourishment equaled \$442,211. At the end of fiscal year 2022, an additional \$675,000 of room tax is expected to be designated for beach projects, and \$600,000 is budgeted in the upcoming budget year. The amount transferred to beach renourishment will fluctuate annually based on the revenue generated from room taxes. The total fund balance reserved for beach projects at the end of the FY23 budget period is expected to be \$2 million.

Fund 275 - Hotel / Motel Tax Fund
 Summary of Revenues & Expenditures

Source	Summary of Revenues						
	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Taxes	\$ 3,293,486	\$ 5,322,703	\$ 4,000,000	\$ 4,379,370	\$ 7,095,000	\$ 6,400,000	60.00%
Total Hotel / Motel Revenues	<u>\$ 3,293,486</u>	<u>\$ 5,322,703</u>	<u>\$ 4,000,000</u>	<u>\$ 4,379,370</u>	<u>\$ 7,095,000</u>	<u>\$ 6,400,000</u>	60.00%

Department	Summary of Expenditures						
	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Other Costs	\$ 1,589,785	\$ 2,350,246	\$ 1,783,600	\$ 1,866,577	\$ 3,170,000	\$ 2,800,000	56.99%
Other Financing Uses	<u>1,703,701</u>	<u>2,972,457</u>	<u>2,216,400</u>	<u>2,512,793</u>	<u>3,925,000</u>	<u>3,600,000</u>	62.43%
Total Hotel / Motel Tax Fund Expenditures	<u>\$ 3,293,486</u>	<u>\$ 5,322,703</u>	<u>\$ 4,000,000</u>	<u>\$ 4,379,370</u>	<u>\$ 7,095,000</u>	<u>\$ 6,400,000</u>	60.00%
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

Fund 275 - Hotel / Motel Tax Fund
Revenues and Expenditures

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues:								
Taxes								
31-4100	Hotel / Motel Taxes	\$ 3,293,486	\$ 5,322,703	\$ 4,000,000	\$ 4,379,370	\$ 7,095,000	\$ 6,400,000	60.00%
	Total Taxes	<u>3,293,486</u>	<u>5,322,703</u>	<u>4,000,000</u>	<u>4,379,370</u>	<u>7,095,000</u>	<u>6,400,000</u>	60.00%
	Total Hotel / Motel Tax Revenues	<u>\$ 3,293,486</u>	<u>\$ 5,322,703</u>	<u>\$ 4,000,000</u>	<u>\$ 4,379,370</u>	<u>\$ 7,095,000</u>	<u>\$ 6,400,000</u>	60.00%
Expenditures:								
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 515,114	\$ 760,234	\$ 571,314	\$ 598,979	\$ 1,050,000	\$ 900,000	57.53%
57-2001	Chamber of Commerce	1,029,918	1,520,012	1,142,286	1,197,598	2,050,000	1,830,000	60.21%
57-2002	Tybee Post Theater	44,753	70,000	70,000	70,000	70,000	70,000	0.00%
	Total Other Costs	<u>1,589,785</u>	<u>2,350,246</u>	<u>1,783,600</u>	<u>1,866,577</u>	<u>3,170,000</u>	<u>2,800,000</u>	56.99%
Other Financing Uses								
61-1000	Transfer to General Fund	1,545,032	2,280,246	1,713,600	1,935,739	3,000,000	2,750,000	60.48%
61-1002	Transfer to Debt Service Fund	158,669	250,000	250,000	250,000	250,000	250,000	0.00%
61-1003	Transfer for Beach Projects	-	442,211	252,800	327,054	675,000	600,000	137.34%
	Total Other Financing Uses	<u>1,703,701</u>	<u>2,972,457</u>	<u>2,216,400</u>	<u>2,512,793</u>	<u>3,925,000</u>	<u>3,600,000</u>	62.43%
	Total Hotel / Motel Tax Expenditures	<u>\$ 3,293,486</u>	<u>\$ 5,322,703</u>	<u>\$ 4,000,000</u>	<u>\$ 4,379,370</u>	<u>\$ 7,095,000</u>	<u>\$ 6,400,000</u>	60.00%

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SPLOST 2014 Fund

Fund / Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2014 Fund is a capital project fund. The SPLOST 2014 accounts for construction of major capital projects financed by SPLOST proceeds. A 2013 intergovernmental agreement between Chatham County and the City of Tybee stated the City may anticipate \$4.2 million in SPLOST 2014 proceeds over the life of the SPLOST to finance approved capital projects.

The approved capital projects included roads, streets and bridges; stormwater and drainage; water and sewer; public works and public safety vehicles and equipment; fire protection and administrative facilities. As of the final receipt date, the City has received \$4.6 million in SPLOST 2014 proceeds. The City has spent the remaining funds on a ladder truck, drainage projects, park upgrades and the south end bathrooms. The SPLOST 2014 has a small amount of residual funds remaining that will be spent on miscellaneous project wrap up costs.

Fund 322 - SPLOST 2014 Fund
 Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	FY22 Revenues		Total Revenue	2023 Budget	Balance Remaining
				3/31/22 YTD	Projected			
Intergovernmental Revenue								
33-7114	SPLOST 2014 Revenue	\$ 4,617,182	\$ 4,617,182	\$ -	\$ -	\$ 4,617,182	\$ -	\$ -
36-1000	Investment Income	10,259	9,809	330	120	10,259	-	-
	Total Revenues	\$ 4,627,441	\$ 4,626,991	\$ 330	\$ 120	\$ 4,627,441	\$ -	\$ -
Account	Project	Project Budget	Prior Year Expenditures	FY22 Expenditures		Total Expenditures	2023 Budget	Balance Remaining
				3/31/22 YTD	Remaining			
Capital Outlay								
Public Safety								
	Public Safety Software Upgrade	\$ 196,665	\$ 196,665	\$ -	\$ -	\$ 196,665	\$ -	\$ -
	Police Vehicles & Equipment	256,280	256,280	-	-	256,280	-	-
3510-54-1300	Fire Station	22,914	-	-	-	-	-	-
3510-54-2200	Fire Vehicles	1,240,278	912,343	357,931	-	1,270,274	-	-
	Fire & Beach Safety Equipment	230,792	230,792	-	-	230,792	-	-
Public Works								
	Street Paving & Maintenance	71,856	71,856	-	-	71,856	-	-
4210-54-1400	Marsh Hen Trail / Highway 80 Bike Trail	120,000	46,058	8,637	65,305	120,000	-	-
4210-54-1400	Drainage Projects	250,000	72,225	16,926	160,849	250,000	-	-
	Street Sweeper	180,000	180,000	-	-	180,000	-	-
Cultural & Recreational								
6210-54-1315	Memorial Park Pavilion & Bathroom Building	258,869	364,492	-	-	364,492	-	-
4210-54-1200	Memorial Park Upgrades	50,000	-	1,971	48,029	50,000	-	-
4210-54-1200	Playground Equipment	215,390	195,390	-	-	195,390	-	-
	Tybee Arts Association - Audio / Video	27,017	27,017	-	-	27,017	-	-
	YMCA - Batting Cage	5,842	5,842	-	-	5,842	-	-
	Tybee Post Theatre - Audio / Video	117,056	117,056	-	-	117,056	-	-
4210-54-1200	Jaycee Park	697,396	674,291	-	23,105	697,396	-	-
6210-54-1100	Site Improvements	3,800	3,800	-	-	3,800	-	-
6210-54-1310	Buildings & Building Improvements	50,644	38,177	-	-	38,177	-	-
4210-54-1200	Dog Parks	20,000	-	4,620	-	4,620	-	-
4210-54-1200	Beach Crossovers	226,461	226,461	3,900	-	230,361	-	-
4210-54-1300	South End Bathrooms	386,181	32,506	127,625	157,292	317,423	-	-
	Total Expenditures	\$ 4,627,441	\$ 3,651,251	\$ 521,610	\$ 454,580	\$ 4,627,441	\$ -	\$ -
	Funds Remaining	\$ -	\$ 975,740	\$ 454,460	\$ -	\$ -		

SPLOST 2020 Fund

Fund / Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2020 Fund is a capital project fund. The SPLOST 2020 accounts for construction of major capital projects financed by SPLOST proceeds. A 2019 intergovernmental agreement between Chatham County and the City of Tybee stated the City may anticipate \$3.9 million in SPLOST 2019 proceeds over the life of the SPLOST to finance approved capital projects.

The approved capital projects include public safety facilities and equipment; road and drainage improvements; water and sewer infrastructure; city facilities; recreational facilities and improvements, and title acquisition. To date, the City has received \$1.2 million to date in SPLOST 2020 proceeds which has helped fund a ladder truck purchase, street paving and maintenance, drainage projects and renovations to City facilities. Approximately \$900,000 is included in the 2023 budget to be used for street paving and maintenance, beach area improvements and City facilities.

Fund 323 - SPLOST 2020
 Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	FY22 Revenues		Total Revenue	2023 Budget	Balance Remaining
				3/31/22 YTD	Projected			
Intergovernmental Revenue								
33-7115	SPLOST 2020 Revenue	\$ 3,944,653	\$ 576,856	\$ 668,479	\$ 320,000	\$ 1,565,335	\$ 900,000	\$ 1,479,318
36-1000	Investment Income	10,000	57	240	120	417	360	9,223
	Total Revenues	\$ 3,954,653	\$ 576,913	\$ 668,719	\$ 320,120	\$ 1,565,752	\$ 900,360	\$ 1,488,541

Account	Project	Project Budget	Prior Year Expenditures	FY22 Expenditures		Total Expenditures	2023 Budget	Balance Remaining
				3/31/22 YTD	Remaining			
Capital Outlay								
Public Safety								
3510-54-1300	Fire Station**	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
3510-54-2200	Fire Vehicles	545,000	-	468,977	-	468,977	-	76,023
Public Works								
4210-54-1400	Street Paving & Maintenance	700,000	-	186,369	13,631	200,000	500,000	-
4210-54-1400	Drainage Projects	50,000	-	41,320	-	41,320	-	8,680
Cultural & Recreational								
4210-54-1300	Recreational Facilities	409,653	-	2,214	-	2,214	-	407,439
4210-54-1200	Recreational Area Improvements	550,000	-	3,030	-	3,030	-	546,970
4210-54-1200	Beach Area Improvements	450,000	-	-	-	-	450,000	-
General Government								
4210-54-1300	City Facilities	550,000	-	196,930	303,070	500,000	50,000	-
	Total Expenditures	\$ 3,954,653	\$ -	\$ 898,840	\$ 316,701	\$ 1,215,541	\$ 1,000,000	\$ 1,739,112
	Funds Remaining	\$ -	\$ 576,913	\$ 346,792	\$ 350,211	\$ 350,211	\$ 250,571	\$ -

**Reserved for Future Year Project

Grant Fund

Fund / Department Description

The Grant Fund is a capital project fund. The Grant Fund accounts for the receipts and disbursements of various capital grants received by the City. The City actively applies for various grants throughout the year, including grants for public safety, facilities, studies, beach re-nourishments, and equipment. Grants can be received from Federal, State or local agencies. Depending on the grant outline, the City may or may not have cost share requirements. Only the grant eligible costs are included in this fund, any cost share portion would be included in the general or other fund, if applicable.

The following grants are in progress and / or wrapping up:

- Stormwater Management
- Wake Study
- Back River Study
- Storm Shutters
- Coastal Incentive
- Home Elevation
- Dune Monitoring
- Fire Station

Fund 340 - Grant Fund
 Project Revenues and Expenditures

Revenue Source	Grant Revenue	Prior Year Revenue	FY22 Revenues		Total Revenue	2023 Budget
			3/31/22 YTD	Projected		
Intergovernmental Revenue						
Federal Emergency Management Assistance (FEMA)	\$ 1,161,239	\$ 1,159,757	\$ -	\$ -	\$ 1,159,757	\$ -
National Fish and Wildlife Foundation (NFWF)	125,000		-	-	-	-
Georgia Dept of Community Affairs (DCA)	1,628,636	-	86,560	-	86,560	-
US Army Corps of Engineers (USACE)	175,000		-	-	-	-
Department of Natural Resources (DNR)	62,000	19,184	-	-	19,184	-
Other Grants	-	475,175	-	-	475,175	-
Total Revenues	\$ 3,151,875	\$ 1,654,116	\$ 86,560	\$ -	\$ 1,740,676	\$ -

Project	Project Budget	Prior Year Expenditures	FY22 Expenditures		Total Expenditures	2023 Budget
			3/31/22 YTD	Remaining		
Capital Outlay						
Public Safety						
Fire Station	Not Yet Awarded	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works						
Stormwater Management	616,907	411,794	110,888	94,225	616,907	-
Storm shutters	187,000	349,735	-	-	349,735	-
Recreation						
Wake Study	350,000	175,000	-	175,000	350,000	-
Back River Study	300,000	77,693	93,525	128,782	300,000	-
Coastal Incentive	37,000	19,184	15,815	2,001	37,000	-
Dune Monitoring	112,650	69,820	74,587	-	144,407	-
Dune Restoration	-	102,775	37,613	-	140,388	-
General Government						
Home Elevation	1,548,318	448,115	105,769	994,434	1,548,318	-
Total Expenditures	\$ 3,151,875	\$ 1,654,116	\$ 438,197	\$ 1,394,442	\$ 3,486,755	\$ -

Debt Service Fund

Fund / Department Description

The Debt Service Fund accounts for the debt payments and proceeds of the City. It was established to account for the Marine Science Center Chatham County Revenue Bond 2019 Series principal and interest payments. In February 2019, Chatham County Recreation Authority issued \$3,410,000 in revenue bonds on behalf of the City of Tybee Island in order for the City to build a new marine science center facility. Revenue generated from hotel / motel room tax funds annual debt service payments.

As of June 30, 2023, \$2,895,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2024	\$ 135,000	\$ 113,250	\$ 248,250
2025	140,000	109,200	249,200
2026	150,000	105,150	255,150
2027	150,000	99,550	249,550
2028	160,000	93,550	253,550
2029-2033	875,000	376,900	1,251,900
2034-2038	1,050,000	216,600	1,266,600
2039-2040	235,000	27,800	262,800
	<u>\$ 2,895,000</u>	<u>\$ 1,142,000</u>	<u>\$ 4,037,000</u>

Fund 420 - Debt Service Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Other Financing Sources	\$ 158,929	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
Total Debt Service Revenues	\$ 158,929	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%

Summary of Expenditures

Department	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Debt Service	\$ 245,399	\$ 246,650	\$ 247,650	\$ 247,900	\$ 247,900	\$ 250,000	0.95%
Total Debt Service Expenditures	\$ 245,399	\$ 246,650	\$ 247,650	\$ 247,900	\$ 247,900	\$ 250,000	0.95%
Beginning Fund Balance	\$ 245,148	\$ 158,678	\$ 162,028		\$ 162,028	\$ 164,128	
Annual Income / (Loss)	(86,470)	3,350	2,350		2,100	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 158,678	\$ 162,028	\$ 164,378		\$ 164,128	\$ 164,128	

Fund 420 - Debt Service Fund
Revenues and Expenditures

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues:								
Other Financing Sources								
39-1500	Transfer from General Fund	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
39-1500	Transfer from Hotel / Motel Tax Fund	158,669	250,000	250,000	250,000	250,000	250,000	0.00%
	Total Other Financing Sources	158,929	250,000	250,000	250,000	250,000	250,000	0.00%
	Total Debt Service Fund Revenues	\$ 158,929	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Expenditures:								
Debt Service								
58-1100	Principal	\$ 125,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 135,000	3.85%
58-2100	Interest	120,149	120,900	117,150	117,150	117,150	113,250	-3.33%
58-3000	Fiscal Agent Fees	250	750	500	750	750	1,750	250.00%
	Total Capital Outlay	245,399	246,650	247,650	247,900	247,900	250,000	0.95%
	Total Debt Service Fund Expenditures	\$ 245,399	\$ 246,650	\$ 247,650	\$ 247,900	\$ 247,900	\$ 250,000	0.95%

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Water / Sewer Utility Fund

Department Description:

The Water / Sewer Utility Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, businesses and visitors.

Services:

- Provides water service to approximately 3,300 residential and commercial customers within the City;
- Maintenance of approximately 22 miles of watermains and 32 miles sewerlines;
- Testing and operating of hydrants and valves meeting regulatory standards;
- Monthly billing of customers;

Personnel:

- Operations Division Director
- Billing Clerk
- Operations Superintendent
- Maintenance Worker (4)
- Crew Leader
- Technician
- Foreman (2)
- Plant Operator(4)

2023 Strategic Goal Initiatives:

Many of the strategic goals of the Council include attention to again water / sewer infrastructure and planning for the future. Council goals related to water / sewer include:

- Develop long-term funding plan for long-term water source needs of the City
- Dedicate funds for repair and replacement of water / sewer infrastructure
- Obtain cost estimates for water treatment plant and desalination plant

Water / Sewer Utility Fund (continued)

Proposed Rate Structure:

The Water / Sewer Utility is an enterprise fund, unlike the City’s general fund, an enterprise fund is a self-supporting governmental fund that sells goods and services to the public for a fee. These fees should be set to recover the expenses, including capital expenses. Prior to 2021, the Utility did not have rate increases for multiple years. During 2021, the City revised its rate structure plan which included eliminating no charge for usage, a premium for peak seasons, repayment of fund balance, and annual rate increases. The FY23 budgeted includes a 4% increase to water / sewer rates.

Fixed costs are currently \$30 per month for all utility customers. Usage costs are as follows:

Consumption:	CURRENT RATES					
	OFF SEASON			SEASONAL PREMIUM		
	Water	Sewer	Total	Water	Sewer	Total
0 - 5,000 Gallons	\$ 3.20	\$ 3.20	\$ 6.40	\$ 3.20	\$ 3.20	\$ 6.40
5001 - 10,000 Gallons	\$ 3.50	\$ 3.50	\$ 7.00	\$ 3.50	\$ 3.50	\$ 7.00
10,001 - 15,000 Gallons*	\$ 4.00	\$ 4.00	\$ 8.00	\$ 5.00	\$ 5.00	\$ 10.00
15,001 - 20,000 Gallons*	\$ 4.50	\$ 4.50	\$ 9.00	\$ 5.63	\$ 5.63	\$ 11.26
20,001 Gallons* +	\$ 5.15	\$ 5.15	\$ 10.30	\$ 6.44	\$ 6.44	\$ 12.88

*20% seasonal premium

Fixed costs are proposed at \$31.20 per month for all utility customers. Usage costs are proposed as follows:

Consumption:	PROPOSED 4% INCREASE 1/1/23					
	OFF SEASON			SEASONAL PREMIUM		
	Water	Sewer	Total	Water	Sewer	Total
0 - 5,000 Gallons	\$ 3.33	\$ 3.33	\$ 6.67	\$ 3.33	\$ 3.33	\$ 6.67
5001 - 10,000 Gallons	\$ 3.64	\$ 3.64	\$ 7.29	\$ 3.64	\$ 3.64	\$ 7.29
10,001 - 15,000 Gallons*	\$ 4.16	\$ 4.16	\$ 8.32	\$ 5.20	\$ 5.20	\$ 10.40
15,001 - 20,000 Gallons*	\$ 4.68	\$ 4.68	\$ 9.37	\$ 5.86	\$ 5.86	\$ 11.71
20,001 Gallons* +	\$ 5.36	\$ 5.36	\$ 10.70	\$ 6.70	\$ 6.70	\$ 13.39

*20% seasonal premium

Fund 505 - Water / Sewer Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services	\$ 3,111,850	\$ 3,351,508	\$ 3,439,500	\$ 2,289,647	\$ 3,297,878	\$ 3,819,000	11.03%
Other Financing Sources	-	-	2,200,000	962,867	2,200,000	1,800,000	-18.18%
Total Water / Sewer Fund Revenue	\$ 3,111,850	\$ 3,351,508	\$ 5,639,500	\$ 3,252,514	\$ 5,497,878	\$ 5,619,000	-0.36%

Summary of Expenses

Department	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel	\$ 1,008,208	\$ 1,128,316	\$ 1,199,193	\$ 813,982	\$ 1,113,755	\$ 1,390,849	15.98%
Services	630,607	563,158	839,707	666,090	807,374	1,087,748	29.54%
Supplies & Other Items	418,351	524,205	405,600	283,680	435,767	483,000	19.08%
Capital	568,121	356,979	2,200,000	962,867	2,200,000	1,800,000	0.00%
Depreciation & Debt Service	780,081	862,976	995,000	53,879	897,403	857,403	-13.83%
Total Water / Sewer Fund Expenses	\$ 3,405,368	\$ 3,435,634	\$ 5,639,500	\$ 2,780,498	\$ 5,454,299	\$ 5,619,000	-0.36%
Increase / (Decrease) in Equity	\$ (293,518)	\$ (84,126)	\$ -	\$ 472,016	\$ 43,579	\$ -	
Beginning Cash Balance	\$ 3,247,228	\$ 2,084,009	\$ 884,628		\$ 884,628	\$ 928,207	
Adjustments to "accrual" basis:							
Adjustments for accruals	(869,701)	(1,115,255)	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ 2,084,009	\$ 884,628	\$ 884,628		\$ 928,207	\$ 928,207	

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services								
34-4210	Water / Sewer User Charges	\$ 2,787,172	\$ 2,979,823	\$ 3,105,000	\$ 2,068,463	\$ 3,001,448	\$ 3,525,000	13.53%
34-6904	Penalties & Late Charges	32,957	52,873	42,500	15,588	29,588	30,000	-29.41%
34-4215	Capital Recovery	22,000	34,000	22,000	26,000	32,000	29,000	31.82%
38-1002	Celltower rent income	209,711	215,234	210,000	169,254	220,000	220,000	4.76%
34-6906	Miscellaneous	60,010	69,578	60,000	10,342	14,842	15,000	-75.00%
	Total Public Charges for Services	<u>3,111,850</u>	<u>3,351,508</u>	<u>3,439,500</u>	<u>2,289,647</u>	<u>3,297,878</u>	<u>3,819,000</u>	11.03%
Other Financing Sources								
36-1000	Debt Proceeds	-	-	2,200,000	962,867	2,200,000	1,800,000	100.00%
	Total Other Financing Sources	-	-	<u>2,200,000</u>	<u>962,867</u>	<u>2,200,000</u>	<u>1,800,000</u>	0.00%
	Total Water / Sewer Revenues	<u>\$ 3,111,850</u>	<u>\$ 3,351,508</u>	<u>\$ 5,639,500</u>	<u>\$ 3,252,514</u>	<u>\$ 5,497,878</u>	<u>\$ 5,619,000</u>	-0.36%

Significant Variances Explanation:

- (1) Includes 4% rate increase effective January 1, 2023

Fund 505 - Water / Sewer Fund
Expenses - 4350

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 735,673	\$ 828,285	\$ 820,991	\$ 559,956	\$ 770,565	\$ 940,790	14.59%
51-1300	Overtime	35,611	22,803	27,485	23,564	31,964	19,234	-30.02%
51-1400	Employee Benefits	17,550	20,300	47,577	23,844	31,302	63,845	34.19%
51-2100	Insurance Benefits	136,348	162,426	187,774	128,584	173,584	231,866	23.48%
51-2200	FICA Taxes	49,127	54,169	73,170	46,030	63,788	78,326	7.05%
51-2400	Retirement	33,899	40,333	42,196	32,004	42,552	56,788	34.58%
	Total Personnel	1,008,208	1,128,316	1,199,193	813,982	1,113,755	1,390,849	15.98%
Services								
52-1300	Contract Services	153,721	136,569	290,000	216,560	288,000	440,000	51.72% (1)
52-2200	Vehicle / Equipment Maintenance	83,966	134,960	102,900	81,832	95,000	170,000	65.21% (2)
52-2201	Building / Infrastructure Maintenance	133,842	106,966	175,000	129,817	175,000	200,000	14.29% (3)
52-2320	Vehicle / Equipment Lease(s)	133,794	17,602	55,000	59,921	60,000	60,000	9.09%
52-3100	Property & Workers Comp Insurance	83,514	124,007	173,807	147,872	150,000	175,748	1.12%
52-3220	Postage & Mailing	14,444	13,836	12,000	10,372	14,287	14,500	20.83%
52-3500	Travel & Training	14,927	14,555	15,000	9,400	11,400	12,000	-20.00%
52-3600	Dues & Membership	867	2,657	3,000	1,437	1,687	3,000	0.00%
52-3990	Credit Card Fees	11,532	12,006	13,000	8,879	12,000	12,500	-3.85%
	Total Services	630,607	563,158	839,707	666,090	807,374	1,087,748	29.54%
Supplies & Other Items								
53-1100	Supplies	90,054	160,864	82,500	62,798	132,798	115,000	39.39% (4)
53-1230	Utilities	264,345	312,124	275,000	173,869	248,869	275,000	0.00%
53-1270	Fuel	15,841	13,248	15,000	13,978	21,000	18,000	20.00%
53-1600	Equipment	48,111	37,969	33,100	33,035	33,100	75,000	126.59% (5)
	Total Supplies & Other Items	418,351	524,205	405,600	283,680	435,767	483,000	19.08%

Fund 505 - Water / Sewer Fund (Continued)

Expenses - 4350

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital								
11-7400	Buildings	-	-	150,000	-	150,000	-	-100.00%
11-7500	Vehicles & Equipment	15,143	1,531	25,000	-	25,000	25,000	0.00%
11-7300	Infrastructure	<u>552,978</u>	<u>355,448</u>	<u>2,025,000</u>	<u>962,867</u>	<u>2,025,000</u>	<u>1,775,000</u>	-12.35%
	Total Capital	568,121	356,979	2,200,000	962,867	2,200,000	1,800,000	-18.18%
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	691,882	784,243	670,000	-	685,000	542,343	-19.05%
58-2000	Interest	88,199	78,733	70,000	49,476	58,000	60,060	-14.20%
58-3000	Fiscal Fees	-	-	5,000	4,403	4,403	5,000	0.00%
	Fund Balance Replenishment	-	-	<u>250,000</u>	-	<u>150,000</u>	<u>250,000</u>	0.00%
	Total Depreciation & Debt Service	780,081	862,976	995,000	53,879	897,403	857,403	-13.83%
	Total Water / Sewer Expenses	<u>3,405,368</u>	<u>3,435,634</u>	<u>5,639,500</u>	<u>2,780,498</u>	<u>5,454,299</u>	<u>5,619,000</u>	-0.36%

Significant Variances Explanation:

- (1) Costs are expected to increase as more contract services and maintenance is required on again infrastructure
- (2) Significant repairs are needed on multiple piece of equipment and vehicles
- (3) Due to the rise in costs and age of infrastructure, the cost of repairs continues to increase
- (4) The cost of supplies like pipes, fittings, polymer, continue to increase
- (5) Pieces of equipment that no longer are cost effective to be repaired need to be replaced

Water / Sewer Fund Expenditure Detail

1300 - Contract Services

Engineering	25,000
Geothinq and Scada System	165,000
Water Towers	40,000
Electrician	15,000
Water Analysis	95,000
Dumping	<u>100,000</u>
Total	440,000

2200 - Vehicles / Equipment Maintenance

Vehicle Maintenance	25,000
Electrical Updates	10,000
Ultraviolet Bulb Annual Replacement	25,000
Lift Station Control Panels	30,000
Sludge Press	10,000
Other	<u>70,000</u>
Total	170,000

2201 - Building / Infrastructure Maintenance

Ceiling Tiles	1,000
Flooring	4,000
Miscellaneous Water Repairs (Breaks and Leaks)	60,000
Miscellaneous Parts for Water Re-use System	25,000
Equipment for New Lab	50,000
Lift Station Repairs (Buildings, Pumps, Motors)	50,000
Miscellaneous Building Repairs	<u>10,000</u>
Total	200,000

1100 - Supplies

Safety Equipment	6,000
Uniform / Clothing	14,000
Gravel	15,000
Polymer for Sludge	55,000
Office and Miscellaneous	<u>22,500</u>
Total	112,500

1600 - Equipment

Pumps	40,000
Trencher	<u>35,000</u>
Total	75,000

Fund 505 - Water / Sewer Fund Itemized List of Capital Requests - Multi Year

Account	Description	FY22		FY23	Multi-Year
		Amended Budget	Actual	Budget	Total Budget
11-7300	Clarifier #2 Rehabilitation	500,000	-	-	500,000
11-7300	Raise 3 Well Houses above Floodplain	300,000	-	-	300,000
11-7300	Replacement of Sanitary Sewer Mains	650,000	511,995	750,000	1,400,000
11-7400	Modular Building Lab & Storage	150,000	-	-	150,000
11-7500	Geo-Thinq Software	25,000	-	25,000	50,000
11-7300	Bar Screen & Cominator	100,000	178,553	100,000	200,000
11-7300	Replacement of Sanitary Forcemains	75,000	-	125,000	200,000
11-7300	Replacement of Lift Stations	100,000	14,945	220,000	320,000
11-7300	Raise Pumps at Lift Stations	100,000	15,510	100,000	200,000
11-7300	Reuse Water System at WWTP	100,000	9,002	-	100,000
11-7300	Sludge Press Conveyor	-	-	30,000	30,000
11-7300	Watertower Painting	-	-	300,000	300,000
11-7300	Watermain Replacements	100,000	232,862	150,000	250,000
Total Capital Additions		<u>2,200,000</u>	<u>962,867</u>	<u>1,800,000</u>	<u>4,000,000</u>

Outstanding Debt

During 2021, the Water / Sewer Utility issued \$4 million to finance multiple utility related projects and equipment upgrades as indicated above. Prior to the 2021 debt issue, the Utility had outstanding notes payable with Georgia Environmental Facilities Authority (GEFA) for previous water line extensions and left stations, and various other water and sewer improvement projects. As of June 30, 2022 the Utility has \$8.3 million in outstanding debt.

Solid Waste Fund

Department Description:

The Solid Waste Fund is considered a proprietary fund. The Solid Waste Fund accounts for the provision of sanitation collection services to the residents of the City. The City contracts out the garbage collections of residential and commercial customers with Atlantic Waste Company to provide solid waste collection services and yardwaste collection services. All activities necessary to provide such services are accounted for in this fund. The City charges a per cart fee for monthly service.

Atlantic Waste Company increased rates effective April 2022. Therefore, the City will need to increase monthly fees by \$2 per cart for residential collection. The City also operates two compactors for businesses on the south end of the City. These compactor fees will also need to be adjusted in the upcoming budget year based on the number of businesses and the amount of usage.

The refuse collection fee does not cover yardwaste collection, therefore the City General Fund supplements the Solid Waste Fund for the cost of yardwaste collection, as well as the cost of 20% of the Utility Clerk wages for administrating the billing and collections. The supplement for FY23 from the General Fund to the Solid Waste fund is \$165,155.

Description	Current Monthly Rate per Cart	New Monthly Rate per Cart
Garbage Carts:		
Residential	\$ 24.50	\$ 26.50
Stephens Day Homestead	\$ 17.99	\$ 20.00
Additional Cart	\$ 24.50	\$ 26.50
Commercial Cart	\$ 29.96	\$ 32.00
Additional Commercial Cart	\$ 29.96	\$ 32.00

Fund 540 - Solid Waste Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services	\$ 953,818	\$ 959,927	\$ 968,000	\$ 642,972	\$ 965,444	\$ 1,028,400	6.24%
Other Financing Sources	131,777	158,931	136,989	116,031	183,561	165,155	20.56%
Total Solid Waste Revenue	\$ 1,085,595	\$ 1,118,858	\$ 1,104,989	\$ 759,003	\$ 1,149,005	\$ 1,193,555	8.02%

Summary of Expenses

Department	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel	\$ 21,130	\$ 21,130	\$ 14,091	\$ -	\$ 14,091	\$ 15,155	7.55%
Services	1,064,465	1,097,728	1,090,898	759,003	1,134,914	1,178,400	8.02%
Total Solid Waste Expenses	\$ 1,085,595	\$ 1,118,858	\$ 1,104,989	\$ 759,003	\$ 1,149,005	\$ 1,193,555	8.02%
Increase / (Decrease) in Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Cash Balance	\$ -	\$ 12,310	\$ 12,310		\$ 12,310	\$ 12,310	
Adjustments to "accrual" basis:							
Adjustments for accruals	12,310	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ 12,310	\$ 12,310	\$ 12,310		\$ 12,310	\$ 12,310	

Fund 540 - Solid Waste Utility Fund
Revenues & Expenses

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues								
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 713,850	\$ 940,872	\$ 936,000	\$ 630,239	\$ 946,239	\$ 960,000	2.56%
34-4112	Compactors	30,184	19,055	32,000	12,733	19,205	68,400	113.75%
34-4120	Recycling	172,700	-	-	-	-	-	0.00%
34-4130	Recycled Materials Revenue	3,969	-	-	-	-	-	0.00%
34-4132	Garbage Surcharge	33,115	-	-	-	-	-	0.00%
	Total Public Charges for Services	<u>953,818</u>	<u>959,927</u>	<u>968,000</u>	<u>642,972</u>	<u>965,444</u>	<u>1,028,400</u>	6.24%
Other Financing Sources								
39-1000	Transfer from General Fund	131,777	158,931	136,989	116,031	183,561	165,155	20.56%
	Total Other Financing Sources	<u>131,777</u>	<u>158,931</u>	<u>136,989</u>	<u>116,031</u>	<u>183,561</u>	<u>165,155</u>	20.56%
	Total Solid Waste Revenues	<u>\$ 1,085,595</u>	<u>\$ 1,118,858</u>	<u>\$ 1,104,989</u>	<u>\$ 759,003</u>	<u>\$ 1,149,005</u>	<u>\$ 1,193,555</u>	8.02%

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Expenses								
Personnel								
51-1100	Wages & Benefits	\$ 21,130	\$ 21,130	\$ 14,091	\$ -	\$ 14,091	\$ 15,155	7.55%
	Total Personnel	<u>21,130</u>	<u>21,130</u>	<u>14,091</u>	<u>-</u>	<u>14,091</u>	<u>15,155</u>	7.55%
Services								
52-2111	Residential Waste Collection	666,038	897,706	897,408	618,346	928,346	960,000	6.97%
52-2112	Compactors	41,458	55,532	49,000	41,839	58,350	68,400	39.59%
52-2114	Recycling	212,479	-	-	-	-	-	0.00%
52-2119	Yardwaste Removal	144,490	144,490	144,490	98,818	148,218	150,000	3.81%
	Total Services	<u>1,064,465</u>	<u>1,097,728</u>	<u>1,090,898</u>	<u>759,003</u>	<u>1,134,914</u>	<u>1,178,400</u>	8.02%
	Total Solid Waste Expenses	<u>\$ 1,085,595</u>	<u>\$ 1,118,858</u>	<u>\$ 1,104,989</u>	<u>\$ 759,003</u>	<u>\$ 1,149,005</u>	<u>\$ 1,193,555</u>	8.02%

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Campground Fund

Department Description:

The Campground Fund is considered a proprietary fund. All activities necessary to provide campground related services are accounted for in this fund. Activities include services for 108 campsites and eight cabins. The campsites range from primitive tent sites to full RV hook-up sites. The Campground provides numerous amenities for its guests, and all revenues generated from sales fund all operating and capital costs of the campground.

Services:

- Year round overnight accommodations of cabins and campsites;
- Convenience store and souvenir supplies;
- Pool and screened pavilion available;
- 24 hour laundry and vending services;
- Fitness and TV amenities;
- Grounds and facilities maintenance.

Personnel:

- Campground Director
- Operations Supervisor
- Office Supervisor
- Clerk (4)
- Maintenance (2)

Department Focus:

Provide a relaxing and fun place to stay while exploring all that Tybee has to offer.

2023 Strategic Plan Initiatives:

- Maintain and improve service level
- Develop a five year capital improvement plan and implement year one
- Develop expansion plan for services

Fund 555 - Campground Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services	\$ 1,645,814	\$ 2,219,978	\$ 1,927,200	\$ 1,674,868	\$ 2,387,187	\$ 2,042,000	5.96%
Other Financing Sources	7,069	1,793	1,500	-	-	302,469	0.00%
Total Campground Revenue	\$ 1,652,883	\$ 2,221,771	\$ 1,928,700	\$ 1,674,868	\$ 2,387,187	\$ 2,344,469	21.56%

Summary of Expenses

Department	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel	\$ 499,947	\$ 553,062	\$ 604,547	\$ 396,748	\$ 541,782	\$ 637,512	5.45%
Services	266,004	300,427	401,776	269,154	389,800	421,230	4.84%
Supplies & Other Items	223,793	278,384	265,650	158,520	264,600	277,000	4.27%
Capital	19,597	22,345	160,000	30,778	45,000	512,000	220.00%
Depreciation & Debt Service	495,956	495,940	496,727	32,387	496,727	496,727	0.00%
Other Uses	600,000	-	-	-	-	-	0.00%
Total Campground Expenses	\$ 2,105,297	\$ 1,650,158	\$ 1,928,700	\$ 887,587	\$ 1,737,909	\$ 2,344,469	21.56%
Increase / (Decrease) in Equity	\$ (452,414)	\$ 571,613	\$ -	\$ 787,281	\$ 649,278	\$ -	
Beginning Cash Balance	\$ 1,007,216	\$ 282,354	\$ 929,622		\$ 929,622	\$ 1,578,900	
Adjustments to "accrual" basis:							
Adjustments for accruals	(272,448)	75,655	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ 282,354	\$ 929,622	\$ 929,622		\$ 1,578,900	\$ 1,578,900	

Fund 555 - Campground Fund
Revenues

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,265,414	\$ 1,695,237	\$ 1,500,000	\$ 1,335,394	\$ 1,897,187	\$ 1,600,000	6.67%
34-7521	Tent Site Fees	61,039	78,839	70,000	49,990	80,000	75,000	7.14%
34-7522	Cabin Rental	159,261	227,533	185,000	147,901	235,000	190,000	2.70%
34-7530	Camp Store Sales	126,000	184,564	140,000	101,918	130,000	140,000	0.00%
34-7538	Parking Revenue	11,575	6,350	10,000	7,261	10,000	10,000	0.00%
34-7534	Miscellaneous	<u>22,525</u>	<u>27,455</u>	<u>22,200</u>	<u>32,404</u>	<u>35,000</u>	<u>27,000</u>	21.62%
	Total Public Charges for Services	<u>1,645,814</u>	<u>2,219,978</u>	<u>1,927,200</u>	<u>1,674,868</u>	<u>2,387,187</u>	<u>2,042,000</u>	5.96%
Other Financing Sources								
39-2100	Sales of Capital Assets	7,069	1,793	1,500	-	-	-	-100.00%
39-1300	Use of Fund Balance for Capital	-	-	-	-	-	302,469	100.00%
	Total Other Financing Sources	<u>7,069</u>	<u>1,793</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>302,469</u>	100.00%
	Total Campground Revenues	<u>\$ 1,652,883</u>	<u>\$ 2,221,771</u>	<u>\$ 1,928,700</u>	<u>\$ 1,674,868</u>	<u>\$ 2,387,187</u>	<u>\$ 2,344,469</u>	21.56%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 341,428	\$ 375,438	\$ 372,082	\$ 283,508	\$ 342,856	\$ 394,737	6.09%
51-1300	Overtime	1,311	2,136	1,000	2,296	2,230	2,000	100.00%
51-1400	Employee Benefits	6,120	3,600	14,840	10,485	9,930	17,450	17.59%
51-2100	Insurance Benefits	84,691	93,102	89,790	56,977	71,557	93,996	4.68%
51-2200	FICA Taxes	21,313	22,993	29,677	22,255	22,842	31,686	6.77%
51-2400	Retirement	22,973	22,349	33,323	21,227	28,532	33,601	0.83%
	Personnel costs allocated to Campgrour	22,111	33,444	63,835	-	63,835	64,042	0.32%
	Total Personnel	499,947	553,062	604,547	396,748	541,782	637,512	5.45%
Services								
52-1300	Contract Services	109,180	111,732	117,800	69,887	117,800	117,800	0.00%
52-2200	Vehicle / Equipment Maintenance	3,045	4,530	6,000	1,358	6,000	6,000	0.00%
52-2201	Building & Infrastructure Maintenance	10,774	21,852	25,000	10,770	25,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	14,151	25,865	89,776	76,820	85,000	90,830	1.17%
52-3300	Advertising & Postage	67,286	58,252	80,000	51,239	62,000	80,000	0.00%
52-3500	Travel & Training	6,520	939	11,000	5,670	7,000	11,000	0.00%
52-3600	Dues & Membership	7,744	7,021	10,600	3,455	7,000	7,000	-33.96%
52-3990	Credit Card Fees	46,704	70,036	60,000	49,955	80,000	82,000	36.67%
52-3900	Other	600	200	1,600	-	-	1,600	0.00%
	Total Services	266,004	300,427	401,776	269,154	389,800	421,230	4.84%
Supplies & Other Items								
53-1100	Supplies	23,410	39,143	34,200	14,480	34,200	35,000	2.34%
53-1230	Utilities	144,355	157,555	155,400	94,568	155,400	164,000	5.53%
52-1520	Camp Store Items for Purchase	54,502	70,235	68,000	48,149	68,000	70,000	2.94%
53-1600	Equipment	1,526	11,451	8,000	1,323	7,000	8,000	0.00%
53-1700	Other	-	-	50	-	-	-	-100.00%
	Total Supplies	223,793	278,384	265,650	158,520	264,600	277,000	4.27%

Fund 555 - Campground Fund (Continued)
 Expenses - 6180

Account	Account Name	2020 Actual	2021 Actual	Amended 2022 Budget	3/31/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital								
54-1315	Buildings	11,170	11,120	150,000	28,100	35,000	350,000	133.33%
54-2100	Vehicles & Equipment	8,427	-	10,000	2,678	10,000	112,000	1020.00%
54-1410	Site Improvements	-	11,225	-	-	-	50,000	100.00%
	Total Capital	19,597	22,345	160,000	30,778	45,000	512,000	220.00%
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	430,075	439,414	448,954	-	448,954	458,702	2.17%
56-2000	Interest	65,881	56,526	47,773	32,387	47,773	38,025	-20.40%
	Total Depreciation & Debt Service	495,956	495,940	496,727	32,387	496,727	496,727	0.00%
Other Uses								
59-1001	Transfer to other funds	600,000	-	-	-	-	-	0.00%
	Total Other Uses	600,000	-	-	-	-	-	0.00%
	Total Campground Expenses	<u>2,105,297</u>	<u>1,650,158</u>	<u>1,928,700</u>	<u>887,587</u>	<u>1,737,909</u>	<u>2,344,469</u>	21.56%

Campground Fund Expense Detail

1300 - Contract Services

Service Contracts	8,000
Garbage	12,000
Custodial	78,000
Pool	3,800
Pest Control	5,000
Contact Labor	10,000
Lodging Compensation	1,000
Total	<u>117,800</u>

3500 - Building & Infrastructure Maintenance

Gravel	6,000
Water / Sewer	5,000
Electrical	5,000
HVAC	5,000
Misc	4,000
Total	<u>25,000</u>

3300 - Advertising

Social Media / Internet	42,000
Visitor Guides	11,000
Magazines	16,000
Festivals	4,000
Other	7,000
Total	<u>80,000</u>

3500 - Travel & Training

National ARVC Conferences	4,500
Grand Strand Gift Shows	2,500
State Conference	2,000
NRPA and CPRP	1,000
CPO	1,000
Total	<u>11,000</u>

1100 - Supplies

Materials	25,000
Pool Materials	7,000
Uniforms	2,000
Postage	1,000
Total	<u>35,000</u>

1230 - Utilities

Telephone Communications	7,500
Cable	19,000
Water / Sewer	19,500
Electric	115,000
Propane & Fuel	3,000
Total	<u>164,000</u>

1520 - Camp Store Items for Resale

Propane	10,000
Apparel	20,000
Groceries	14,000
RV Supplies	12,000
Firewood	14,000
Total	<u>70,000</u>

Fund 555 - Campground Fund Itemized List of Capital Requests

Type	Amount
New Shop	\$ 350,000
Truck	50,000
Skidsteer	50,000
Picnic Tables	6,000
Fire Rings	6,000
Bathhouse Construction Drawings	<u>50,000</u>
Total Campground Capital	<u>\$ 512,000</u>

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Personnel Detail

2023 Budget
Personnel Detail

	Proposed			Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
	Annual Wages	Overtime	Other Benefits		FICA	Health	Dental	Life	Disability	
Clerk of Council										
Clerk of Council	71,330	-	5,910	77,240	5,909	9,252	396	100	350	93,247
Total	71,330	-	5,910	77,240	5,909	9,252	396	100	350	93,247
City Manager										
City Manager	143,407	-	4,050	147,457	11,280	28,194	396	100	700	188,127
Community Outreach Director / ACM	103,935	-	4,030	107,965	8,259	-	-	100	275	116,599
Facilities / Special Events Coordir	41,081	-	4,040	45,121	3,452	13,566	396	100	225	62,860
Mainstreet Manager / DDA	49,489	-	2,510	51,999	3,978	9,252	396	100	180	65,905
Receptionist	32,760	-	1,300	34,060	2,606	14,562	-	100	100	51,428
Total	370,672	-	15,930	386,602	29,575	65,574	1,188	500	1,480	484,919
Finance										
Finance Director	127,321	-	4,020	131,341	10,048	21,216	396	100	650	163,751
Finance Manager	81,330	2,457	4,160	87,947	6,728	9,252	396	100	370	104,793
Payroll & Admin Specialist	49,527	1,486	4,010	55,023	4,209	9,252	396	100	250	69,230
Accounts Payable Clerk	54,139	1,407	4,190	59,736	4,570	9,252	396	100	300	74,354
Accounts Receivable Clerk	40,618	-	1,330	41,948	3,209	9,252	396	100	205	55,110
Business License Coordinator	47,409	-	3,935	51,344	3,928	9,252	396	100	225	65,245
STVR Coordinator	43,001	-	4,000	47,001	3,596	9,252	396	100	200	60,545
Total	443,345	5,350	25,645	474,340	36,288	76,728	2,772	700	2,200	593,028
Human Resources										
Human Resource Director	86,964	-	4,010	90,974	6,960	14,610	396	100	180	113,220
Human Resource Generalist	48,528	-	4,000	52,528	4,018	9,252	396	100	180	66,474
Total	135,492	-	8,010	143,502	10,978	23,862	792	200	360	179,694
Information Technology										
IT Director	111,360	-	12,610	123,970	9,484	9,252	396	100	400	143,602
IT Support Specialist	45,602	1,365	4,330	51,297	3,924	9,252	396	100	300	65,269
Total	156,962	1,365	16,940	175,267	13,408	18,504	792	200	700	208,871

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Police & Code Enforcement										
Police Chief	120,021	-	2,960	122,981	9,408	14,610	396	100	625	148,120
Assistant Police Chief	113,052		2,740	115,792	8,858	9,252	396	100	625	135,023
Major	98,943	-	3,040	101,983	7,802	21,144	396	100	525	131,950
Major	106,200	-	2,990	109,190	8,353	9,252	396	100	575	127,866
Captain	87,863	-	2,990	90,853	6,950	13,566	396	100	475	112,340
Lieutenant / Adm Supervisor (CNT)	78,952	-	2,830	81,782	6,256	-	-	100	425	88,563
Lieutenant	72,246	3,612	2,860	78,718	6,022	21,216	396	100	400	106,852
Lieutenant	77,398	3,870	2,840	84,108	6,434	9,252	396	100	400	100,690
Lieutenant	72,246	3,612	2,830	78,688	6,020	9,252	396	100	400	94,856
City Marshal	69,967	3,498	2,810	76,275	5,835	9,252	396	100	400	92,258
Sergeant / Adm Supervisor (CNT)	62,865	3,143	2,860	68,868	5,268	9,252	396	100	350	84,234
Sergeant	61,795	3,090	1,600	66,485	5,086	9,252	396	100	325	81,644
Sergeant	59,257	2,963	1,650	63,870	4,886	13,566	396	100	325	83,143
Sergeant	60,016	3,001	1,590	64,607	4,942	21,144	396	100	325	91,514
Sergeant	56,588	2,829	1,600	61,017	4,668	9,252	396	100	300	75,733
Sergeant	60,286	3,014	1,580	64,880	4,963	21,144	396	100	275	91,758
Sergeant	58,157	2,908	1,580	62,645	4,792	9,252	396	100	275	77,460
Corporal	55,089	2,754	1,600	59,443	4,547	9,252	396	100	300	74,038
Corporal	52,853	2,643	1,590	57,086	4,367	13,566	396	100	300	75,815
Senior Police Officer	50,245	2,512	1,570	54,327	4,156	9,252	396	100	275	68,506
Senior Police Officer	51,752	2,588	1,570	55,910	4,277	9,252	396	100	275	70,210
Senior Police Officer	51,752	2,588	1,570	55,910	4,277	9,252	396	100	275	70,210
Senior Police Officer	50,245	2,512	1,550	54,307	4,154	14,562	396	100	250	73,769
Police Officer	42,982	2,149	1,550	46,681	3,571	9,252	396	100	250	60,250
Police Officer	42,982	2,819	1,550	47,351	3,622	9,252	396	100	250	60,971
Police Officer	42,982	4,149	1,550	48,681	3,724	9,252	396	100	250	62,403
Police Officer	42,982	2,149	1,540	46,671	3,570	9,252	396	100	250	60,239
Police Officer	42,982	2,149	1,540	46,671	3,570	9,252	396	100	250	60,239
Police Officer	42,982	2,149	1,540	46,671	3,570	9,252	396	100	250	60,239
Police Officer	42,982	1,149	1,540	45,671	3,494	9,252	396	100	250	59,163
Police Officer	42,982	1,149	1,540	45,671	3,494	9,252	396	100	250	59,163

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Police & Code Enforcement (continued)										
Police Officer	42,982	1,149	1,540	45,671	3,494	9,252	396	100	250	59,163
Detention Officer	39,771	1,272	1,540	42,583	3,258	9,252	396	100	225	55,814
Detention Officer	28,681	1,434	340	30,455	2,330	-	-	-	-	32,785
Code Enforcement Officer	37,827	1,891	1,560	41,278	3,158	9,252	396	100	185	54,369
Code Enforcement Officer	36,910	1,846	1,560	40,316	3,084	9,252	396	100	185	53,333
Code Enforcement Officer	35,490	1,775	1,550	38,815	2,969	9,252	396	100	185	51,717
Code Enforcement Officer	36,910	1,846	1,560	40,316	3,084	9,252	396	100	185	53,333
Code Enforcement Officer	36,910	1,846	1,560	40,316	3,084	9,252	396	100	185	53,333
Code Enforcement Officer	36,910	1,848	1,560	40,318	3,084	9,252	396	100	185	53,335
Code Enforcement Officer	34,944	1,747	1,540	38,231	2,925	9,252	396	100	185	51,089
Code Enforcement Officer	34,944	1,747	1,540	38,231	2,925	9,252	396	100	250	51,154
Office / Records Coordinator	52,000	2,600	2,540	57,140	4,371	9,252	396	100	250	71,509
Total	2,425,923	90,000	81,540	2,597,463	198,702	450,582	16,236	4,200	12,970	3,280,153
Municipal Court										
Municipal Court Director	82,129	-	4,060	86,189	6,593	9,252	396	100	350	102,880
Municipal Court Clerk	53,159	250	4,050	57,459	4,396	9,252	396	100	325	71,928
Assistant Municipal Court Clerk	43,549	250	4,090	47,889	3,664	9,252	396	100	200	61,301
Total	178,837	500	12,200	191,537	14,653	27,756	1,188	300	875	236,109
E911 Dispatch Fund										
E911 Coordinator	47,133	471	2,570	50,174	3,838	9,252	396	100	225	63,985
Communication Officer	37,128	371	1,310	38,809	2,969	9,252	396	100	200	51,726
Communication Officer	38,376	643	1,330	40,349	3,087	9,252	396	100	190	53,374
Communication Officer	38,376	385	1,320	40,081	3,066	9,252	396	100	190	53,085
Communication Officer	37,128	370	1,310	38,808	2,969	9,252	396	100	175	51,700
Communication Officer	37,128	380	1,300	38,808	2,969	9,252	396	100	175	51,700
Communication Officer	37,128	380	1,300	38,808	2,969	9,252	396	100	175	51,700
Total	272,397	3,000	10,440	285,837	21,867	64,764	2,772	700	1,330	377,270

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded					Total Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Fire & Beach Safety										
Fire Chief	102,013	-	2,830	104,843	8,020	21,216	396	100	240	134,815
Assistant Fire Chief	81,900	-	2,710	84,610	6,473	21,216	396	100	240	113,035
Captain / Special Operations	69,027	-	2,720	71,747	5,489	9,252	396	100	240	87,224
Lieutenant	63,171	6,317	1,530	71,018	5,433	21,216	396	100	240	98,403
Lieutenant	63,171	6,317	1,490	70,978	5,430	9,252	396	100	240	86,396
Lieutenant	63,171	6,317	1,470	70,958	5,428	9,252	396	100	240	86,374
Sergeant	55,098	5,510	1,480	62,088	4,750	9,252	396	100	240	76,826
Sergeant	53,507	5,351	1,480	60,338	4,616	9,252	396	100	240	74,942
Sergeant	53,507	5,167	1,450	60,124	4,599	9,252	396	100	240	74,711
Firefighter II	48,588	4,859	1,480	54,927	4,202	9,252	396	100	240	69,117
Firefighter II	46,967	4,697	1,480	53,144	4,066	14,610	396	100	240	72,556
Firefighter II	48,588	4,859	1,480	54,927	4,202	9,252	396	100	240	69,117
Firefighter II	46,967	4,697	1,480	53,144	4,066	9,252	396	100	240	67,198
Firefighter II	48,732	4,873	1,510	55,115	4,216	14,562	396	100	240	74,629
Firefighter II	47,661	4,766	1,470	53,897	4,123	9,252	396	100	240	68,008
Firefighter II	48,732	4,873	1,510	55,115	4,216	9,252	396	100	240	69,319
Firefighter II	45,983	4,598	1,450	52,031	3,980	9,252	396	100	240	65,999
Firefighter II	42,972	4,297	1,450	48,719	3,727	9,252	396	100	240	62,434
Firefighter II	45,983	3,644	1,450	51,077	3,907	9,252	396	100	240	64,972
Firefighter	45,607	4,561	1,480	51,648	3,951	9,252	396	100	240	65,587
Firefighter	42,972	4,297	1,450	48,719	3,727	9,252	396	100	240	62,434
Fire Marshal	68,250	-	2,650	70,900	5,424	9,252	396	100	240	86,312
Lifeguards - Seasonal	315,000	-	-	315,000	24,098	-	-	-	-	339,098
Total	1,547,567	90,000	37,500	1,675,067	128,143	250,104	8,712	2,200	5,280	2,069,506

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded					Total Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Engineering/Public Works/Facilities										
Engineer / Director of Infrastructure	103,936	-	9,130	113,066	8,650	9,252	396	100	550	132,014
Project Manager	74,693	-	2,500	77,193	5,905	9,252	396	100	500	93,346
Division Director	93,402	-	2,600	96,002	7,344	14,610	396	100	410	118,862
Mechanic Crew Leader	59,754	2,482	2,860	65,096	4,980	9,252	396	100	325	80,149
Building Maintenance Foreman	51,499	2,862	2,610	56,971	4,358	14,610	396	100	260	76,695
Mechanic Foreman	51,499	2,862	2,600	56,961	4,358	13,566	396	100	260	75,641
Landscape Foreman	49,489	3,712	2,540	55,741	4,264	9,252	396	100	260	70,013
Building Maintenance Crew Leade	49,992	2,749	2,700	55,441	4,241	9,252	396	100	255	69,685
Construction Crew Leader	49,992	3,749	2,580	56,321	4,309	13,566	396	100	225	74,917
Landscaping Crew Leader	49,992	3,749	2,570	56,311	4,308	9,252	396	100	225	70,592
Mechanic	41,671	3,125	2,590	47,386	3,625	9,252	396	100	210	60,969
Construction Foreman	49,489	3,712	2,540	55,741	4,264	9,252	396	100	200	69,953
Laborer I	37,674	2,826	1,310	41,810	3,198	9,252	396	100	175	54,931
Laborer I	34,944	2,621	1,300	38,865	2,973	14,610	396	100	175	57,119
Laborer I	34,944	2,621	1,300	38,865	2,973	9,252	396	100	175	51,761
Laborer I	34,944	-	1,300	36,244	2,773	9,252	396	100	175	48,940
Laborer I	34,944	-	1,300	36,244	2,773	9,252	396	100	175	48,940
Laborer I	34,944	-	1,300	36,244	2,773	9,252	396	100	175	48,940
Laborer I	34,944	-	1,300	36,244	2,773	9,252	396	100	175	48,940
Laborer II	40,775	1,929	1,430	44,134	3,376	9,252	396	100	200	57,458
Laborer II	39,989	2,999	1,380	44,368	3,394	9,252	396	100	195	57,705
Laborer II	37,674	2,422	1,310	41,406	3,168	14,610	396	100	175	59,855
Laborer II	37,674	2,826	1,320	41,820	3,199	9,252	396	100	175	54,942
Laborer II	37,674	2,826	1,320	41,820	3,199	9,252	396	100	175	54,942
Laborer III	40,863	2,065	1,380	44,308	3,390	9,252	396	100	200	57,646
Laborer III	40,055	2,004	1,380	43,439	3,323	9,252	396	100	200	56,710
Laborer III	40,055	2,975	1,390	44,420	3,398	9,252	396	100	195	57,761
Recycling Coordinator	37,674	1,826	2,530	42,030	3,215	9,252	396	100	190	55,183
Administrative Assistant	40,775	1,058	2,550	44,383	3,395	9,252	396	100	215	57,741
Total	1,365,954	60,000	62,920	1,488,874	113,899	298,368	11,484	2,900	6,825	1,922,350

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded					Total Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Community Development										
Community Development Director	103,935	-	4,370	108,305	8,285	14,610	396	100	550	132,246
Zoning Specialist	41,867	420	4,080	46,367	3,547	9,252	396	100	225	59,887
Total	145,802	420	8,450	154,672	11,832	23,862	792	200	775	192,133
Parking Services										
Parking Services Supervisor	61,961	-	2,690	64,651	4,946	13,566	396	100	325	83,984
Assistant Parking Services Supervisor	45,165	2,000	2,570	49,735	3,805	9,252	396	100	250	63,538
Parking Services Clerk / Technician	34,944	1,000	1,300	37,244	2,849	9,252	396	100	250	50,091
Parking Services Attendant	22,518	-	35	22,553	1,725	-	-	-	-	24,278
Parking Services Attendant	23,903	-	35	23,938	1,831	-	-	-	-	25,769
Parking Services Attendant	23,903	-	35	23,938	1,831	-	-	-	-	25,769
Parking Services Attendant	23,903	-	35	23,938	1,831	-	-	-	-	25,769
Parking Enforcement (6)	62,668	-	-	62,668	4,794	-	-	-	-	67,462
Total	298,965	3,000	6,700	308,665	23,612	32,070	1,188	300	825	366,660
Water / Sewer Fund										
Operations Division Director	87,879	-	2,610	90,489	6,922	21,144	396	100	450	119,501
Utility Billing Clerk	51,472	1,544	4,160	57,176	4,374	14,562	396	100	275	76,883
Operations Superintendent	66,839	-	2,570	69,409	5,310	9,252	396	100	325	84,792
Crew Foreman	59,558	1,787	8,355	69,700	5,332	21,144	396	100	325	96,997
Meter Foreman	53,574	1,607	8,115	63,296	4,842	9,252	396	100	250	78,136
Plant Operator	46,192	1,386	2,510	50,088	3,832	9,252	396	100	250	63,918
Plant Operator	49,009	1,470	2,640	53,119	4,064	9,252	396	100	225	67,156
Plant Operator	49,992	1,500	2,540	54,032	4,133	21,216	396	100	195	80,072
Camera Technician	40,775	1,223	2,510	44,508	3,405	13,566	396	100	200	62,175
Maintenance Worker I	40,775	1,223	2,610	44,608	3,413	9,252	396	100	180	57,949
Maintenance Worker I	39,312	1,179	2,500	42,991	3,289	9,252	396	100	180	56,208
Maintenance Worker I	35,643	1,069	2,510	39,222	3,000	14,610	396	100	225	57,553
Maintenance Worker II	46,934	1,408	2,630	50,972	3,899	14,610	396	100	225	70,202
Plant Operator Trainee	38,591	1,158	2,530	42,279	3,234	9,252	396	100	195	55,456
Camera Foreman	45,602	1,372	2,530	49,504	3,787	9,252	396	100	165	63,204
Total	752,147	17,926	51,320	821,393	62,836	194,868	5,940	1,500	3,665	1,090,202

2023 Budget
Personnel Detail (continued)

	Proposed			Total Wages	Employer Funded					Total Wages & Benefits
	Annual Wages	Overtime	Other Pay		FICA	Health	Dental	Life	Disability	
Campground Fund										
Campground Director	81,136	-	4,340	85,476	6,539	9,252	396	100	350	102,113
Operations Supervisor	49,533	653	2,570	52,756	4,036	9,252	396	100	250	66,790
Officer Supervisor	50,145	247	2,590	52,982	4,053	9,252	396	100	250	67,033
Clerk	34,944	181	1,310	36,435	2,787	9,252	396	100	200	49,170
Clerk	37,084	185	1,360	38,629	2,955	9,252	396	100	200	51,532
Clerk	36,364	188	1,340	37,892	2,899	9,252	396	100	225	50,764
Clerk	35,643	184	1,330	37,157	2,843	13,566	396	100	190	54,252
Maintenance Worker	34,944	181	1,310	36,435	2,787	9,252	396	100	200	49,170
Maintenance Worker	34,944	181	1,300	36,425	2,787	9,252	396	-	185	49,045
Total	394,737	2,000	17,450	414,187	31,686	87,582	3,564	800	2,050	539,869
Accumulated Totals	8,560,130	273,561	360,955	9,194,646	703,388	1,623,876	57,816	14,800	39,685	11,634,011

On an annual basis, management reviews the distribution of employee wages and benefits, as well as City expenses, to the Utility Funds. For the City Manager, Finance, Human Resources, Information Technology and Public Works departments, a portion of responsibilities are utility related, therefore, a portion of employee wages and benefits are allocated to utility funds. In the current budget, \$244,968 of general fund wages and benefits are allocated to the Water / Sewer Fund, and \$64,042 is allocated to the Campground Fund.